

Unaudited Actuals
FINANCIAL REPORTS
2024-25 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$6,800,953.12
	Adjusted Appropriations Limit	\$249,977,744.09
	Appropriations Subject to Limit	\$249,977,744.09
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	10.41%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed:



County Superintendent/Designee

(Original signature required)

Date:

10/16/25

Printed
Name:

Dr. David M. Toston, Sr.

Title: County Superintendent

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

For County Office of Education:

Lauren Nguyen

Name

Director, Internal Business Services

Title

(408) 453-6623

Telephone

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E-mail Address

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 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	104,321,781.89	109,692,345.00	214,014,126.89	107,632,256.00	116,556,115.00	224,188,371.00	4.8%
2) Federal Revenue		8100-8299	0.00	53,637,772.08	53,637,772.08	0.00	55,078,186.00	55,078,186.00	2.7%
3) Other State Revenue		8300-8599	731,313.72	32,813,411.07	33,544,724.79	651,636.00	26,288,302.00	26,939,938.00	-19.7%
4) Other Local Revenue		8600-8799	22,201,274.27	74,946,032.16	97,147,306.43	17,281,281.00	55,705,496.00	72,986,777.00	-24.9%
5) TOTAL, REVENUES			127,254,369.88	271,089,560.31	398,343,930.19	125,565,173.00	253,628,099.00	379,193,272.00	-4.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,538,959.54	57,566,302.26	74,105,261.80	13,363,197.00	52,356,087.00	65,719,284.00	-11.3%
2) Classified Salaries		2000-2999	38,725,140.37	59,428,838.78	98,153,979.15	37,652,971.00	62,662,327.00	100,315,298.00	2.2%
3) Employee Benefits		3000-3999	25,362,779.04	65,467,223.47	90,830,002.51	25,073,668.00	67,325,637.00	92,399,305.00	1.7%
4) Books and Supplies		4000-4999	1,727,221.38	3,019,703.35	4,746,924.73	3,173,474.00	4,873,662.00	8,047,136.00	69.5%
5) Services and Other Operating Expenditures		5000-5999	11,480,162.17	50,487,569.12	61,967,731.29	12,489,201.00	48,836,619.00	61,325,820.00	-1.0%
6) Capital Outlay		6000-6999	1,997,648.30	8,887,085.80	10,884,734.10	2,819,468.00	4,298,629.00	7,118,097.00	-34.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	53,957,636.00	10,525,993.51	64,483,629.51	56,191,734.00	6,032,764.00	62,224,498.00	-3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,920,784.85)	16,740,870.08	(1,179,914.77)	(18,953,747.00)	17,949,759.00	(1,003,988.00)	-14.9%
9) TOTAL, EXPENDITURES			131,868,761.95	272,123,586.37	403,992,348.32	131,809,966.00	264,335,484.00	396,145,450.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,614,392.07)	(1,034,026.06)	(5,648,418.13)	(6,244,793.00)	(10,707,385.00)	(16,952,178.00)	200.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	157,159.02	157,159.02	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,369,853.94)	1,369,853.94	0.00	(1,902,553.00)	1,902,553.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,369,853.94)	1,527,012.96	157,159.02	(1,902,553.00)	1,902,553.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,984,246.01)	492,986.90	(5,491,259.11)	(8,147,346.00)	(8,804,832.00)	(16,952,178.00)	208.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,010,714.38	68,716,903.46	114,727,617.84	40,026,468.37	69,209,890.36	109,236,358.73	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Unaudited Actuals			2025-26 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)			46,010,714.38	68,716,903.46	114,727,617.84	40,026,468.37	69,209,890.36	109,236,358.73	-4.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,010,714.38	68,716,903.46	114,727,617.84	40,026,468.37	69,209,890.36	109,236,358.73	-4.8%
2) Ending Balance, June 30 (E + F1e)			40,026,468.37	69,209,890.36	109,236,358.73	31,879,122.37	60,405,058.36	92,284,180.73	-15.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	69,209,890.36	69,209,890.36	0.00	60,405,058.36	60,405,058.36	-12.7%
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	22,286,709.00	0.00	22,286,709.00	14,826,196.00	0.00	14,826,196.00	-33.5%
Deferred Maintenance	0000	9780	339,634.00		339,634.00			0.00	
Facilities	0000	9780	3,000,000.00		3,000,000.00			0.00	
Technology and Data Services	0000	9780	8,922,559.00		8,922,559.00			0.00	
Reserve for Vacation and Sick Leave	0000	9780	3,398,744.00		3,398,744.00			0.00	
Carry over of Unspent Funds	0000	9780	6,625,772.00		6,625,772.00			0.00	
Board Designation	0000	9780			0.00	176,000.00		176,000.00	
Facilities	0000	9780			0.00	1,318,100.00		1,318,100.00	
Technology and Data Services	0000	9780			0.00	5,368,500.00		5,368,500.00	
Reserve for Vacation and Sick Leave	0000	9780			0.00	2,344,241.00		2,344,241.00	
Carry over of Unspent Funds	0000	9780			0.00	5,619,355.00		5,619,355.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,159,694.00	0.00	16,159,694.00	15,845,818.00	0.00	15,845,818.00	-1.9%
Unassigned/Unappropriated Amount		9790	1,555,065.37	0.00	1,555,065.37	1,182,108.37	0.00	1,182,108.37	-24.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	108,561,291.82	73,625,001.24	182,186,293.06				
1) Fair Value Adjustment to Cash in County Treasury		9111	(370,259.99)	0.00	(370,259.99)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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)	
d) with Fiscal Agent/Trustee		9135	0.00	6,041,000.92	6,041,000.92				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,748,525.27	9,781,216.50	16,529,741.77				
4) Due from Grantor Government		9290	49,377.96	25,964,757.28	26,014,135.24				
5) Due from Other Funds		9310	536,612.51	13,853.31	550,465.82				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			115,550,547.57	115,425,829.25	230,976,376.82				
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	20,088,227.49	14,869,904.99	34,958,132.48				
2) Due to Grantor Governments		9590	53,962,086.23	14,926.79	53,977,013.02				
3) Due to Other Funds		9610	1,318,465.48	81,173.19	1,399,638.67				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	155,300.00	31,249,933.92	31,405,233.92				
6) TOTAL, LIABILITIES			75,524,079.20	46,215,938.89	121,740,018.09				
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)			40,026,468.37	69,209,890.36	109,236,358.73				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,394,278.00	0.00	11,394,278.00	11,584,402.00	0.00	11,584,402.00	1.7%
Education Protection Account State Aid - Current Year		8012	80,950.00	0.00	80,950.00	85,400.00	0.00	85,400.00	5.5%
State Aid - Prior Years		8019	57,409.00	0.00	57,409.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	603,951.68	0.00	603,951.68	634,128.00	0.00	634,128.00	5.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Timber Yield Tax		8022	190.75	0.00	190.75	210.00	0.00	210.00	10.1%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	209,451,590.76	0.00	209,451,590.76	220,101,593.00	0.00	220,101,593.00	5.1%
Unsecured Roll Taxes		8042	12,382,703.14	0.00	12,382,703.14	12,721,770.00	0.00	12,721,770.00	2.7%
Prior Years' Taxes		8043	1,218.88	0.00	1,218.88	1,184.00	0.00	1,184.00	-2.9%
Supplemental Taxes		8044	5,855,289.73	0.00	5,855,289.73	4,120,200.00	0.00	4,120,200.00	-29.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,839,898.47	0.00	12,839,898.47	12,250,350.00	0.00	12,250,350.00	-4.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	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	979.00	0.00	979.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			252,667,480.41	0.00	252,667,480.41	261,500,216.00	0.00	261,500,216.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,505,601.48	0.00	1,505,601.48	1,387,152.00	0.00	1,387,152.00	-7.9%
Property Taxes Transfers		8097	(149,851,300.00)	109,692,345.00	(40,158,955.00)	(155,255,112.00)	116,556,115.00	(38,698,997.00)	-3.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			104,321,781.89	109,692,345.00	214,014,126.89	107,632,256.00	116,556,115.00	224,188,371.00	4.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,076,262.85	2,076,262.85	0.00	1,852,057.00	1,852,057.00	-10.8%
Special Education Discretionary Grants		8182	0.00	1,048,647.28	1,048,647.28	0.00	864,894.00	864,894.00	-17.5%
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%
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%

Description Resource Codes Object Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
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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		739,671.37	739,671.37		663,921.00	663,921.00	-10.2%
Title I, Part D, Local Delinquent Programs	3025	8290		672,040.32	672,040.32		631,119.00	631,119.00	-6.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		30,000.00	30,000.00	New
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		30,504.48	30,504.48		55,000.00	55,000.00	80.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		163,341.00	163,341.00		0.00	0.00	-100.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		9,740,526.81	9,740,526.81		10,353,321.00	10,353,321.00	6.3%
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	39,166,777.97	39,166,777.97	0.00	40,627,874.00	40,627,874.00	3.7%
TOTAL, FEDERAL REVENUE			0.00	53,637,772.08	53,637,772.08	0.00	55,078,186.00	55,078,186.00	2.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		2,797,897.27	2,797,897.27		2,597,253.00	2,597,253.00	-7.2%
Prior Years	6500	8319		340,481.00	340,481.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	4,179,217.00	4,179,217.00	0.00	4,179,217.00	4,179,217.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	2,665.00	2,665.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	349,314.00	0.00	349,314.00	344,192.00	0.00	344,192.00	-1.5%
Lottery - Unrestricted and Instructional Materials		8560	261,533.71	123,390.94	384,924.65	224,444.00	96,358.00	320,802.00	-16.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

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Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		1,537,062.42	1,537,062.42		774,129.00	774,129.00	-49.6%
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		219,563.00	219,563.00		219,562.00	219,562.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	120,466.01	23,613,134.44	23,733,600.45	83,000.00	18,421,783.00	18,504,783.00	-22.0%
TOTAL, OTHER STATE REVENUE			731,313.72	32,813,411.07	33,544,724.79	651,636.00	26,288,302.00	26,939,938.00	-19.7%
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	6,292,611.42	6,292,611.42	0.00	5,942,184.00	5,942,184.00	-5.6%
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	77,802.54	77,802.54	0.00	22,200.00	22,200.00	-71.5%
All Other Sales		8639	319,068.86	54,177.53	373,246.39	185,861.00	45,000.00	230,861.00	-38.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,788,384.41	0.00	5,788,384.41	3,500,000.00	0.00	3,500,000.00	-39.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,147,808.23	0.00	2,147,808.23	0.00	0.00	0.00	-100.0%
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%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,606,811.51	2,927,652.69	8,534,464.20	5,847,015.00	1,140,620.00	6,987,635.00	-18.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,825,211.03	25,119,924.42	27,945,135.45	2,584,514.00	25,156,081.00	27,740,595.00	-0.7%
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	5,532,769.31	5,532,769.31	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	4,084,854.23	11,713,343.30	15,798,197.53	3,802,891.00	6,989,880.00	10,792,771.00	-31.7%
Tuition		8710	1,429,136.00	1,441,117.81	2,870,253.81	1,361,000.00	114,427.00	1,475,427.00	-48.6%
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		21,786,633.14	21,786,633.14		16,295,104.00	16,295,104.00	-25.2%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	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			22,201,274.27	74,946,032.16	97,147,306.43	17,281,281.00	55,705,496.00	72,986,777.00	-24.9%
TOTAL, REVENUES			127,254,369.88	271,089,560.31	398,343,930.19	125,565,173.00	253,628,099.00	379,193,272.00	-4.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,612,944.21	28,185,418.61	31,798,362.82	3,786,884.00	26,725,325.00	30,512,209.00	-4.0%
Certificated Pupil Support Salaries		1200	401,006.85	9,926,571.26	10,327,578.11	350,268.00	9,521,393.00	9,871,661.00	-4.4%
Certificated Supervisors' and Administrators' Salaries		1300	12,277,439.63	14,476,904.89	26,754,344.52	9,194,460.00	13,747,162.00	22,941,622.00	-14.3%
Other Certificated Salaries		1900	247,568.85	4,977,407.50	5,224,976.35	31,585.00	2,362,207.00	2,393,792.00	-54.2%
TOTAL, CERTIFICATED SALARIES			16,538,959.54	57,566,302.26	74,105,261.80	13,363,197.00	52,356,087.00	65,719,284.00	-11.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	463,557.27	31,853,741.98	32,317,299.25	506,755.00	37,018,727.00	37,525,482.00	16.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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)	
Classified Support Salaries		2200	4,849,949.38	12,773,393.71	17,623,343.09	4,544,907.00	12,146,773.00	16,691,680.00	-5.3%
Classified Supervisors' and Administrators' Salaries		2300	12,418,041.14	3,434,576.07	15,852,617.21	12,050,138.00	3,475,900.00	15,526,038.00	-2.1%
Clerical, Technical and Office Salaries		2400	19,776,171.01	8,501,475.57	28,277,646.58	19,700,134.00	7,632,481.00	27,332,615.00	-3.3%
Other Classified Salaries		2900	1,217,421.57	2,865,651.45	4,083,073.02	851,037.00	2,388,446.00	3,239,483.00	-20.7%
TOTAL, CLASSIFIED SALARIES			38,725,140.37	59,428,838.78	98,153,979.15	37,652,971.00	62,662,327.00	100,315,298.00	2.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,783,348.77	15,528,530.33	18,311,879.10	2,462,188.00	15,264,986.00	17,727,174.00	-3.2%
PERS		3201-3202	9,742,876.32	15,437,655.04	25,180,531.36	10,032,578.00	16,900,888.00	26,933,466.00	7.0%
OASDI/Medicare/Alternative		3301-3302	3,100,063.79	5,606,671.58	8,706,735.37	3,008,312.00	5,813,543.00	8,821,855.00	1.3%
Health and Welfare Benefits		3401-3402	9,112,138.26	25,949,631.43	35,061,769.69	9,017,968.00	26,358,720.00	35,376,688.00	0.9%
Unemployment Insurance		3501-3502	30,031.18	57,878.25	87,909.43	25,541.00	58,374.00	83,915.00	-4.5%
Workers' Compensation		3601-3602	564,021.61	2,882,798.56	3,446,820.17	527,081.00	2,929,126.00	3,456,207.00	0.3%
OPEB, Allocated		3701-3702	0.00	4,057.25	4,057.25	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,299.11	1.03	30,300.14	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			25,362,779.04	65,467,223.47	90,830,002.51	25,073,668.00	67,325,637.00	92,399,305.00	1.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	28,302.84	28,302.84	73,657.00	19,000.00	92,657.00	227.4%
Books and Other Reference Materials		4200	32,302.07	63,342.69	95,644.76	143,808.00	60,210.00	204,018.00	113.3%
Materials and Supplies		4300	956,593.75	2,338,470.45	3,295,064.20	2,367,186.00	4,156,266.00	6,523,452.00	98.0%
Noncapitalized Equipment		4400	732,156.41	589,042.69	1,321,199.10	586,382.00	637,186.00	1,223,568.00	-7.4%
Food		4700	6,169.15	544.68	6,713.83	2,441.00	1,000.00	3,441.00	-48.7%
TOTAL, BOOKS AND SUPPLIES			1,727,221.38	3,019,703.35	4,746,924.73	3,173,474.00	4,873,662.00	8,047,136.00	69.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	312,200.00	30,529,584.93	30,841,784.93	275,000.00	19,419,027.00	19,694,027.00	-36.1%
Travel and Conferences		5200	452,848.76	1,283,488.00	1,736,336.76	672,048.00	1,972,739.00	2,644,787.00	52.3%
Dues and Memberships		5300	185,660.23	44,129.15	229,789.38	238,839.00	160,868.00	399,707.00	73.9%
Insurance		5400 - 5450	629,079.50	1,744.06	630,823.56	963,313.00	16,003.00	979,316.00	55.2%
Operations and Housekeeping Services		5500	1,258,580.61	820,392.51	2,078,973.12	1,222,095.00	1,233,707.00	2,455,802.00	18.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	956,499.85	1,827,714.46	2,784,214.31	985,312.00	1,741,289.00	2,726,601.00	-2.1%
Transfers of Direct Costs		5710	(4,105,195.56)	4,105,195.55	(.01)	(3,030,638.00)	3,030,638.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(812,792.00)	271,404.39	(541,387.61)	(571,136.00)	746,552.00	175,416.00	-132.4%
Professional/Consulting Services and Operating Expenditures		5800	12,069,525.22	11,364,587.37	23,434,112.59	11,143,734.00	20,150,049.00	31,293,783.00	33.5%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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)	
Communications		5900	533,755.56	239,328.70	773,084.26	590,634.00	365,747.00	956,381.00	23.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,480,162.17	50,487,569.12	61,967,731.29	12,489,201.00	48,836,619.00	61,325,820.00	-1.0%
CAPITAL OUTLAY									
Land		6100	800,863.18	5,715,647.12	6,516,510.30	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	298,403.43	1,554,238.09	1,852,641.52	0.00	4,258,629.00	4,258,629.00	129.9%
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	677,660.93	1,268,452.46	1,946,113.39	427,729.00	40,000.00	467,729.00	-76.0%
Equipment Replacement		6500	220,720.76	348,748.13	569,468.89	2,391,739.00	0.00	2,391,739.00	320.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,997,648.30	8,887,085.80	10,884,734.10	2,819,468.00	4,298,629.00	7,118,097.00	-34.6%
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	1,132,427.00	1,132,427.00	0.00	1,177,654.00	1,177,654.00	4.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,532,769.31	5,532,769.31	0.00	0.00	0.00	-100.0%
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%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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 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	53,957,636.00	3,515,746.97	57,473,382.97	56,191,734.00	3,052,087.00	59,243,821.00	3.1%
Debt Service									
Debt Service - Interest		7438	0.00	344,369.38	344,369.38	0.00	576,378.00	576,378.00	67.4%
Other Debt Service - Principal		7439	0.00	680.85	680.85	0.00	1,226,645.00	1,226,645.00	180,063.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			53,957,636.00	10,525,993.51	64,483,629.51	56,191,734.00	6,032,764.00	62,224,498.00	-3.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(16,740,870.08)	16,740,870.08	0.00	(17,949,759.00)	17,949,759.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,179,914.77)	0.00	(1,179,914.77)	(1,003,988.00)	0.00	(1,003,988.00)	-14.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,920,784.85)	16,740,870.08	(1,179,914.77)	(18,953,747.00)	17,949,759.00	(1,003,988.00)	-14.9%
TOTAL, EXPENDITURES			131,868,761.95	272,123,586.37	403,992,348.32	131,809,966.00	264,335,484.00	396,145,450.00	-1.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	157,159.02	157,159.02	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	157,159.02	157,159.02	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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)	
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	(2,626,661.94)	2,626,661.94	0.00	(3,251,296.00)	3,251,296.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,256,808.00	(1,256,808.00)	0.00	1,348,743.00	(1,348,743.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,369,853.94)	1,369,853.94	0.00	(1,902,553.00)	1,902,553.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,369,853.94)	1,527,012.96	157,159.02	(1,902,553.00)	1,902,553.00	0.00	-100.0%

			2024-25 Unaudited Actuals			2025-26 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	104,321,781.89	109,692,345.00	214,014,126.89	107,632,256.00	116,556,115.00	224,188,371.00	4.8%
2) Federal Revenue		8100-8299	0.00	53,637,772.08	53,637,772.08	0.00	55,078,186.00	55,078,186.00	2.7%
3) Other State Revenue		8300-8599	731,313.72	32,813,411.07	33,544,724.79	651,636.00	26,288,302.00	26,939,938.00	-19.7%
4) Other Local Revenue		8600-8799	22,201,274.27	74,946,032.16	97,147,306.43	17,281,281.00	55,705,496.00	72,986,777.00	-24.9%
5) TOTAL, REVENUES			127,254,369.88	271,089,560.31	398,343,930.19	125,565,173.00	253,628,099.00	379,193,272.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	6,778,033.47	113,698,466.23	120,476,499.70	7,949,978.00	123,971,123.00	131,921,101.00	9.5%
2) Instruction - Related Services	2000-2999		12,089,740.28	50,177,873.20	62,267,613.48	11,406,930.00	48,060,248.00	59,467,178.00	-4.5%
3) Pupil Services	3000-3999		3,730,122.36	54,656,993.47	58,387,115.83	4,035,223.00	45,317,891.00	49,353,114.00	-15.5%
4) Ancillary Services	4000-4999		0.00	4,601,718.64	4,601,718.64	0.00	4,919,875.00	4,919,875.00	6.9%
5) Community Services	5000-5999		0.00	260,221.46	260,221.46	0.00	60,092.00	60,092.00	-76.9%
6) Enterprise	6000-6999		0.00	2,540.87	2,540.87	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		49,112,770.82	23,384,633.87	72,497,404.69	47,457,457.00	24,208,985.00	71,666,442.00	-1.1%
8) Plant Services	8000-8999		6,200,459.02	14,815,145.12	21,015,604.14	4,768,644.00	11,764,506.00	16,533,150.00	-21.3%
9) Other Outgo	9000-9999		53,957,636.00	10,525,993.51	64,483,629.51	56,191,734.00	6,032,764.00	62,224,498.00	-3.5%
10) TOTAL, EXPENDITURES			131,868,761.95	272,123,586.37	403,992,348.32	131,809,966.00	264,335,484.00	396,145,450.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,614,392.07)	(1,034,026.06)	(5,648,418.13)	(6,244,793.00)	(10,707,385.00)	(16,952,178.00)	200.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	157,159.02	157,159.02	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,369,853.94)	1,369,853.94	0.00	(1,902,553.00)	1,902,553.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,369,853.94)	1,527,012.96	157,159.02	(1,902,553.00)	1,902,553.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,984,246.01)	492,986.90	(5,491,259.11)	(8,147,346.00)	(8,804,832.00)	(16,952,178.00)	208.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,010,714.38	68,716,903.46	114,727,617.84	40,026,468.37	69,209,890.36	109,236,358.73	-4.8%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,010,714.38	68,716,903.46	114,727,617.84	40,026,468.37	69,209,890.36	109,236,358.73	-4.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,010,714.38	68,716,903.46	114,727,617.84	40,026,468.37	69,209,890.36	109,236,358.73	-4.8%
2) Ending Balance, June 30 (E + F1e)			40,026,468.37	69,209,890.36	109,236,358.73	31,879,122.37	60,405,058.36	92,284,180.73	-15.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	69,209,890.36	69,209,890.36	0.00	60,405,058.36	60,405,058.36	-12.7%
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	22,286,709.00	0.00	22,286,709.00	14,826,196.00	0.00	14,826,196.00	-33.5%
Deferred Maintenance	0000	9780	339,634.00		339,634.00			0.00	
Facilities	0000	9780	3,000,000.00		3,000,000.00			0.00	
Technology and Data Services	0000	9780	8,922,559.00		8,922,559.00			0.00	
Reserve for Vacation and Sick Leave	0000	9780	3,398,744.00		3,398,744.00			0.00	
Carryover of Unspent Funds	0000	9780	6,625,772.00		6,625,772.00			0.00	
Board Designation	0000	9780			0.00	176,000.00		176,000.00	
Facilities	0000	9780			0.00	1,318,100.00		1,318,100.00	
Technology and Data Services	0000	9780			0.00	5,368,500.00		5,368,500.00	
Reserve for Vacation and Sick Leave	0000	9780			0.00	2,344,241.00		2,344,241.00	
Carryover of Unspent Funds	0000	9780			0.00	5,619,355.00		5,619,355.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,159,694.00	0.00	16,159,694.00	15,845,818.00	0.00	15,845,818.00	-1.9%
Unassigned/Unappropriated Amount		9790	1,555,065.37	0.00	1,555,065.37	1,182,108.37	0.00	1,182,108.37	-24.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5810	Other Restricted Federal	614.00	614.00
6018	Student Support and Enrichment Block Grant	803,373.50	383,443.50
6266	Educator Effectiveness, FY 2021-22	9,803.48	9,803.48
6300	Lottery: Instructional Materials	95,677.85	95,677.85
6318	Antibias Education Grant	15,601.65	15,601.65
6332	CA Community Schools Partnership Act - Implementation Grant	9,660,296.93	6,900,714.93
6333	CA Community Schools Partnership Act - Coordination Grant	536,482.41	103,886.41
6500	Special Education	1,564,131.94	1,564,131.94
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	106,141.81	106,141.81
6546	Mental Health-Related Services	48,897.00	48,897.00
6620	Reversing Opioid Overdoses	230,004.28	230,004.28
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	243,539.26	147,619.26
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	416,619.80	416,619.80
7311	Classified School Employee Professional Development Block Grant	164,562.00	164,562.00
7339	Dual Enrollment Opportunities	82,299.21	82,299.21
7399	LCFF Equity Multiplier	927,174.39	927,174.39
7412	A-G Access/Success Grant	117,288.23	117,288.23
7413	A-G Learning Loss Mitigation Grant	84,948.62	84,948.62
7415	Classified School Employee Summer Assistance Program	357,807.67	357,807.67
7435	Learning Recovery Emergency Block Grant	175,170.65	175,170.65
7810	Other Restricted State	12,131.22	12,131.22
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	9,343,180.62	5,675,808.62
9010	Other Restricted Local	44,214,143.84	42,784,711.84
Total, Restricted Balance		69,209,890.36	60,405,058.36

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,545,642.00	30,204,859.00	-7.2%
3) Other State Revenue		8300-8599	6,157,548.64	4,541,702.00	-26.2%
4) Other Local Revenue		8600-8799	221,667.43	0.00	-100.0%
5) TOTAL, REVENUES			38,924,858.07	34,746,561.00	-10.7%
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	38,922,595.94	34,746,561.00	-10.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,922,595.94	34,746,561.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,262.13	0.00	-100.0%
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)			2,262.13	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,569.33)	(307.20)	-88.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,569.33)	(307.20)	-88.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,569.33)	(307.20)	-88.0%
2) Ending Balance, June 30 (E + F1e)			(307.20)	(307.20)	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	(307.20)	(307.20)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	151,174.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	(307.20)		
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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,359,415.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	892,671.00		
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			3,402,953.70		
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	3,403,260.90		
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			3,403,260.90		
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)			(307.20)		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	32,545,642.00	30,204,859.00	-7.2%
TOTAL, FEDERAL REVENUE			32,545,642.00	30,204,859.00	-7.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	4,304,258.64	4,541,702.00	5.5%
Prior Years	6500	8319	1,853,290.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,157,548.64	4,541,702.00	-26.2%
OTHER LOCAL REVENUE					
Interest		8660	195,236.09	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,262.13	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	24,169.21	0.00	-100.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			221,667.43	0.00	-100.0%
TOTAL, REVENUES			38,924,858.07	34,746,561.00	-10.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	32,545,642.00	30,204,859.00	-7.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	6,181,717.85	4,541,702.00	-26.5%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	195,236.09	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,922,595.94	34,746,561.00	-10.7%
TOTAL, EXPENDITURES			38,922,595.94	34,746,561.00	-10.7%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,545,642.00	30,204,859.00	-7.2%
3) Other State Revenue		8300-8599	6,157,548.64	4,541,702.00	-26.2%
4) Other Local Revenue		8600-8799	221,667.43	0.00	-100.0%
5) TOTAL, REVENUES			38,924,858.07	34,746,561.00	-10.7%
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	38,922,595.94	34,746,561.00	-10.7%
10) TOTAL, EXPENDITURES			38,922,595.94	34,746,561.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,262.13	0.00	-100.0%
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)			2,262.13	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,569.33)	(307.20)	-88.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,569.33)	(307.20)	-88.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,569.33)	(307.20)	-88.0%
2) Ending Balance, June 30 (E + F1e)			(307.20)	(307.20)	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	(307.20)	(307.20)	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,936,181.63	1,590,205.00	-17.9%
3) Other State Revenue		8300-8599	15,257,108.79	10,258,768.00	-32.8%
4) Other Local Revenue		8600-8799	648,453.33	0.00	-100.0%
5) TOTAL, REVENUES			17,841,743.75	11,848,973.00	-33.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,402,016.21	1,920,590.00	-20.0%
2) Classified Salaries		2000-2999	4,751,746.89	3,515,878.00	-26.0%
3) Employee Benefits		3000-3999	3,945,239.01	3,122,140.00	-20.9%
4) Books and Supplies		4000-4999	316,145.81	583,313.00	84.5%
5) Services and Other Operating Expenditures		5000-5999	3,947,276.89	4,531,792.00	14.8%
6) Capital Outlay		6000-6999	24,984.65	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	1,179,914.77	1,003,988.00	-14.9%
9) TOTAL, EXPENDITURES			16,567,324.23	14,677,701.00	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,274,419.52	(2,828,728.00)	-322.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	157,159.02	0.00	-100.0%
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			(157,159.02)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,117,260.50	(2,828,728.00)	-353.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,149,968.21	6,267,228.71	21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,149,968.21	6,267,228.71	21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,149,968.21	6,267,228.71	21.7%
2) Ending Balance, June 30 (E + F1e)			6,267,228.71	3,438,500.71	-45.1%
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	6,293,667.14	3,464,939.14	-44.9%
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	(26,438.43)	(26,438.43)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,011,211.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,438.43)		
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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	176,578.12		
4) Due from Grantor Government		9290	986,455.60		
5) Due from Other Funds		9310	348,077.06		
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			14,495,883.69		
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	700,816.90		
2) Due to Grantor Governments		9590	455,746.00		
3) Due to Other Funds		9610	552,050.51		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,520,041.57		
6) TOTAL, LIABILITIES			8,228,654.98		
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)			6,267,228.71		
FEDERAL REVENUE					
Child Nutrition Programs		8220	662,291.08	572,688.00	-13.5%
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	1,273,890.55	1,017,517.00	-20.1%
TOTAL, FEDERAL REVENUE			1,936,181.63	1,590,205.00	-17.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	37,984.47	32,505.00	-14.4%
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	10,871,903.84	6,590,630.00	-39.4%
Arts and Music in Schools (Prop 28)	6770	8590	46,179.00	46,179.00	0.0%
All Other State Revenue	All Other	8590	4,301,041.48	3,589,454.00	-16.5%
TOTAL, OTHER STATE REVENUE			15,257,108.79	10,258,768.00	-32.8%
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	545,003.71	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	101,884.77	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,564.85	0.00	-100.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			648,453.33	0.00	-100.0%
TOTAL, REVENUES			17,841,743.75	11,848,973.00	-33.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,286,049.91	1,059,376.00	-17.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,115,966.30	861,214.00	-22.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,402,016.21	1,920,590.00	-20.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,928,477.74	1,508,358.00	-21.8%
Classified Support Salaries		2200	319,370.03	63,903.00	-80.0%
Classified Supervisors' and Administrators' Salaries		2300	803,327.40	560,842.00	-30.2%
Clerical, Technical and Office Salaries		2400	1,663,466.72	1,382,775.00	-16.9%
Other Classified Salaries		2900	37,105.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			4,751,746.89	3,515,878.00	-26.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	562,312.42	312,235.00	-44.5%
PERS		3201-3202	1,231,200.59	1,038,659.00	-15.6%
OASDI/Medicare/Alternative		3301-3302	408,721.64	312,965.00	-23.4%
Health and Welfare Benefits		3401-3402	1,552,766.12	1,316,194.00	-15.2%
Unemployment Insurance		3501-3502	3,537.45	2,717.00	-23.2%
Workers' Compensation		3601-3602	186,700.79	139,370.00	-25.4%
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			3,945,239.01	3,122,140.00	-20.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	19,672.50	14,978.00	-23.9%
Materials and Supplies		4300	273,479.52	558,521.00	104.2%
Noncapitalized Equipment		4400	22,600.71	9,814.00	-56.6%
Food		4700	393.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			316,145.81	583,313.00	84.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	572,674.54	1,085,078.00	89.5%
Travel and Conferences		5200	40,598.90	23,407.00	-42.3%
Dues and Memberships		5300	1,593.64	1,574.00	-1.2%
Insurance		5400-5450	1,262.94	0.00	-100.0%
Operations and Housekeeping Services		5500	109,259.79	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,878.62	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	541,280.10	(175,853.00)	-132.5%
Professional/Consulting Services and Operating Expenditures		5800	2,566,215.96	3,590,555.00	39.9%
Communications		5900	35,512.40	7,031.00	-80.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,947,276.89	4,531,792.00	14.8%
CAPITAL OUTLAY					
Land		6100	7,082.21	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,723.48	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	10,178.96	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			24,984.65	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	1,179,914.77	1,003,988.00	-14.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,179,914.77	1,003,988.00	-14.9%
TOTAL, EXPENDITURES			16,567,324.23	14,677,701.00	-11.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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	157,159.02	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			157,159.02	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
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					
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)			(157,159.02)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,936,181.63	1,590,205.00	-17.9%
3) Other State Revenue		8300-8599	15,257,108.79	10,258,768.00	-32.8%
4) Other Local Revenue		8600-8799	648,453.33	0.00	-100.0%
5) TOTAL, REVENUES			17,841,743.75	11,848,973.00	-33.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,123,644.15	5,703,131.00	11.3%
2) Instruction - Related Services	2000-2999		4,750,515.33	3,980,525.00	-16.2%
3) Pupil Services	3000-3999		4,575,522.28	3,469,025.00	-24.2%
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		1,179,914.77	1,003,988.00	-14.9%
8) Plant Services	8000-8999		937,727.70	521,032.00	-44.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,567,324.23	14,677,701.00	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,274,419.52	(2,828,728.00)	-322.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	157,159.02	0.00	-100.0%
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			(157,159.02)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,117,260.50	(2,828,728.00)	-353.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,149,968.21	6,267,228.71	21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,149,968.21	6,267,228.71	21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,149,968.21	6,267,228.71	21.7%
2) Ending Balance, June 30 (E + F1e)			6,267,228.71	3,438,500.71	-45.1%
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	6,293,667.14	3,464,939.14	-44.9%
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	(26,438.43)	(26,438.43)	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	376,841.58	105,368.58
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	83,465.66	83,465.66
6130	Early Education: Center-Based Reserve Account	1,703,202.31	1,703,202.31
6131	Early Education: Resource & Referral Reserve Account for Department of Social Services Programs	18,716.92	18,716.92
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	38,668.40	38,668.40
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	83,206.47	83,206.47
7810	Other Restricted State	3,989,565.80	1,432,310.80
Total, Restricted Balance		6,293,667.14	3,464,939.14

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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 (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		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	2024-25 Unaudited Actuals	2025-26 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		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	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%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	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%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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	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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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					
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%
Food		4700	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
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					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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					
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	2024-25 Unaudited Actuals	2025-26 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	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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 (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		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		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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			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	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)			0.00		
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					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	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 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			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%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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 + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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 (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		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		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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			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	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)			0.00		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			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					
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					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	2024-25 Unaudited Actuals	2025-26 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	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	11,990,060.29	7,540,800.00	-37.1%
5) TOTAL, REVENUES			11,990,060.29	7,540,800.00	-37.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	389,541.05	551,474.00	41.6%
3) Employee Benefits		3000-3999	190,156.17	295,830.00	55.6%
4) Books and Supplies		4000-4999	325.73	69,744.00	21,311.6%
5) Services and Other Operating Expenses		5000-5999	7,652,326.49	9,101,845.00	18.9%
6) Depreciation and Amortization		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, EXPENSES			8,232,349.44	10,018,893.00	21.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,757,710.85	(2,478,093.00)	-165.9%
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 NET POSITION (C + D4)			3,757,710.85	(2,478,093.00)	-165.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,531,534.96	26,289,245.81	16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,531,534.96	26,289,245.81	16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,531,534.96	26,289,245.81	16.7%
2) Ending Net Position, June 30 (E + F1e)			26,289,245.81	23,811,152.81	-9.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	26,289,245.81	23,811,152.81	-9.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	37,396,492.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(75,992.16)		
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	340,066.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	167,629.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	354,981.74		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			38,183,178.05		
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	11,886,780.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,151.41		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			11,893,932.24		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			26,289,245.81		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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%
Interest		8660	1,232,808.66	992,909.00	-19.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	496,784.76	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	10,085,404.77	6,312,726.00	-37.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	175,062.10	235,165.00	34.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,990,060.29	7,540,800.00	-37.1%
TOTAL, REVENUES			11,990,060.29	7,540,800.00	-37.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	239,693.19	390,527.00	62.9%
Clerical, Technical and Office Salaries		2400	149,847.86	160,947.00	7.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			389,541.05	551,474.00	41.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	92,236.75	151,104.00	63.8%
OASDI/Medicare/Alternative		3301-3302	27,451.24	41,424.00	50.9%
Health and Welfare Benefits		3401-3402	66,304.08	97,341.00	46.8%
Unemployment Insurance		3501-3502	192.43	276.00	43.4%
Workers' Compensation		3601-3602	3,971.67	5,685.00	43.1%
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			190,156.17	295,830.00	55.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	325.73	66,744.00	20,390.6%
Noncapitalized Equipment		4400	0.00	3,000.00	New
TOTAL, BOOKS AND SUPPLIES			325.73	69,744.00	21,311.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,049.00	New
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	5,598,019.07	4,097,042.00	-26.8%
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 - Interfund		5750	107.51	437.00	306.5%
Professional/Consulting Services and					
Operating Expenditures		5800	2,053,719.91	5,001,687.00	143.5%
Communications		5900	480.00	480.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,652,326.49	9,101,845.00	18.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			8,232,349.44	10,018,893.00	21.7%
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%
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+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	11,990,060.29	7,540,800.00	-37.1%
5) TOTAL, REVENUES			11,990,060.29	7,540,800.00	-37.1%
B. EXPENSES (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		8,232,349.44	10,018,893.00	21.7%
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	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,232,349.44	10,018,893.00	21.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,757,710.85	(2,478,093.00)	-165.9%
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 NET POSITION (C + D4)			3,757,710.85	(2,478,093.00)	-165.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,531,534.96	26,289,245.81	16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,531,534.96	26,289,245.81	16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,531,534.96	26,289,245.81	16.7%
2) Ending Net Position, June 30 (E + F1e)			26,289,245.81	23,811,152.81	-9.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	26,289,245.81	23,811,152.81	-9.4%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

Description	2024-25 Unaudited Actuals			2025-26 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)						
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)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	62.49	70.99	70.99	47.00	47.00	68.28
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	107.89	113.44	113.44	120.00	120.00	120.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	170.38	184.43	184.43	167.00	167.00	188.28
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	651.78	656.45	656.45	651.78	651.78	651.78
c. Special Education-NPS/LCI	9.59	10.52	10.52	9.59	9.59	9.59
d. Special Education Extended Year	26.20	57.14	57.14	26.20	26.20	26.20
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)	687.57	724.11	724.11	687.57	687.57	687.57
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	857.95	908.54	908.54	854.57	854.57	875.85
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	217,663.37	217,305.19	217,305.19	216,653.29	216,653.29	216,653.29
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 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)]	50.25	53.19	53.19	60.00	60.00	60.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	50.25	53.19	53.19	60.00	60.00	60.00
3. Charter School Funded County Program ADA						
a. County Community Schools	175.19	200.11	200.11	200.00	200.00	200.00
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)	175.19	200.11	200.11	200.00	200.00	200.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	225.44	253.30	253.30	260.00	260.00	260.00
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)	225.44	253.30	253.30	260.00	260.00	260.00

	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	5,533,399.00		5,533,399.00			5,533,399.00
Work in Progress	18,537,388.60		18,537,388.60	8,367,581.94	11,486,569.34	15,418,401.20
Total capital assets not being depreciated	24,070,787.60	0.00	24,070,787.60	8,367,581.94	11,486,569.34	20,951,800.20
Capital assets being depreciated:						
Land Improvements	1,172,439.11		1,172,439.11	511,014.08		1,683,453.19
Buildings	94,725,524.73		94,725,524.73	11,632,263.10		106,357,787.83
Equipment	23,099,204.33	.01	23,099,204.34	1,885,428.97	62,861.44	24,921,771.87
Total capital assets being depreciated	118,997,168.17	.01	118,997,168.18	14,028,706.15	62,861.44	132,963,012.89
Accumulated Depreciation for:						
Land Improvements	(143,015.00)		(143,015.00)	(57,111.00)		(200,126.00)
Buildings	(47,438,175.98)		(47,438,175.98)	(3,667,448.00)		(51,105,623.98)
Equipment	(15,430,259.20)		(15,430,259.20)	(1,276,345.42)	(40,384.05)	(16,666,220.57)
Total accumulated depreciation	(63,011,450.18)	0.00	(63,011,450.18)	(5,000,904.42)	(40,384.05)	(67,971,970.55)
Total capital assets being depreciated, net excluding lease and subscription assets	55,985,717.99	.01	55,985,718.00	9,027,801.73	22,477.39	64,991,042.34
Lease Assets	1,817,201.00		1,817,201.00			1,817,201.00
Accumulated amortization for lease assets	(1,261,661.31)		(1,261,661.31)			(1,261,661.31)
Total lease assets, net	555,539.69	0.00	555,539.69	0.00	0.00	555,539.69
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	80,612,045.28	.01	80,612,045.29	17,395,383.67	11,509,046.73	86,498,382.23
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

2024-25 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	IASA Title 1 Part D Delinquent Combined PY	ESSA: School Improvement for COE	Homeless Children Ed Grant	Title III Tech Assist Combined	Homeless Grant Child Youth Arp	Title III Limited English Profic. All consolidated	IASA Title 1 Part A Consolidate PY
FEDERAL CATALOG NUMBER	84.01	84.01	84.196	84.365	84.425	84.365	84.010
RESOURCE CODE	3025	3183	5630	4204	5632	4203	3010
REVENUE OBJECT	8290/8980	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	RE 3025	RE 3183 Consolidated	FD 889	RE 4204	FD 880	RE 4203	RE 3010
AWARD							
1. Prior Year Carry over	454,585.80	475,112.33	148,315.28	50,995.66	19,116.72	55,571.79	203,070.79
2. a. Current Year Award	465,513.00	335,032.00	254,059.60	149,025.00		63,279.00	739,438.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	465,513.00	335,032.00	254,059.60	149,025.00	0.00	63,279.00	739,438.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	920,098.80	810,144.33	402,374.88	200,020.66	19,116.72	118,850.79	942,508.79
REVENUES							
5. Unearned Revenue Deferred from Prior Year			91,138.32	35,855.66		4,477.64	217.61
6. Cash Received in Current Year	633,919.80	364,593.08	127,030.00	149,262.50	19,116.72	36,117.15	704,602.18
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	633,919.80	364,593.08	218,168.32	185,118.16	19,116.72	40,594.79	704,819.79
EXPENDITURES							
9. Donor-Authorized Expenditures	672,040.32	359,522.05	402,374.88	165,417.18	19,116.72	30,504.48	739,671.37
10. Non Donor-Authorized Expenditures							8,750.00
11. Total Expenditures (lines 9 & 10)	672,040.32	359,522.05	402,374.88	165,417.18	19,116.72	30,504.48	748,421.37
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

2024-25 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
(line 8 minus line 9 plus line 12)	(38,120.52)	5,071.03	(184,206.56)	19,700.98	0.00	10,090.31	(34,851.58)
a. Unearned Revenue		125,987.75		19,700.98		10,090.31	
b. Accounts Payable							
c. Accounts Receivable	38,120.52	120,916.72	184,206.56				34,851.58
14. Unused Grant Award Calculation (line 4 minus line 9)	248,058.48	450,622.28	0.00	34,603.48	0.00	88,346.31	202,837.42
15. If Carryover is allowed, enter line 14 amount here	248,058.48	450,622.28		34,603.48		88,346.31	202,837.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	672,040.32	359,522.05	402,374.88	165,417.18	19,116.72	30,504.48	739,671.37

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Title IV Part A Student Support All Consolidated	National Science Foundation (NSF)	Title II Part A, Teacher Quality	IDEA Basic Local Assistance	CCTR - ARPA Stipend	DOE Education, Innovation & Research	SCCOE Digital Equity (A.Eshoo)
FEDERAL CATALOG NUMBER	84.424		84.367	84.027A		84.411C	
RESOURCE CODE	4127	5818	4035	3310	5164	5831	5829
REVENUE OBJECT	8290	8290	8290	8287	8290	8290	8290
LOCAL DESCRIPTION (if any)	RE 4127	FD 880	RE 4035	Consolidated	FD 120-516354	FD 880	
AWARD							
1. Prior Year Carry over	47,852.42	84,298.12	0.00	32,558,636.46	16,183.00	624,514.11	961,761.00
2. a. Current Year Award	66,002.00		39,425.00	32,661,166.00	760.00	800,695.00	
b. Transferability (ESSA)							
c. Other Adjustments				(1,127,296.15)			
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	66,002.00	0.00	39,425.00	31,533,869.85	760.00	800,695.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	113,854.42	84,298.12	39,425.00	64,092,506.31	16,943.00	1,425,209.11	961,761.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year					16,183.00		
6. Cash Received in Current Year	66,864.42	72,672.68	19,148.00	32,012,030.87	760.00	509,450.97	321,725.40
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	66,864.42	72,672.68	19,148.00	32,012,030.87	16,943.00	509,450.97	321,725.40
EXPENDITURES							
9. Donor-Authorized Expenditures	70,340.25	72,672.68	0.00	34,086,374.85		770,617.53	538,829.57
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	70,340.25	72,672.68	0.00	34,086,374.85	0.00	770,617.53	538,829.57
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)	(3,475.83)	0.00	19,148.00	(2,074,343.98)	16,943.00	(261,166.56)	(217,104.17)

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
a. Unearned Revenue	54.30		19,148.00		16,943.00		
b. Accounts Payable							
c. Accounts Receivable	3,530.13			2,074,343.98		261,166.56	217,104.17
14. Unused Grant Award Calculation (line 4 minus line 9)	43,514.17	11,625.44	39,425.00	30,006,131.46	16,943.00	654,591.58	422,931.43
15. If Carryover is allowed, enter line 14 amount here	43,514.17		39,425.00	30,006,131.46	16,943.00	654,591.58	422,931.43
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	70,340.25	72,672.68	0.00	34,086,374.85	0.00	770,617.53	538,829.57

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	QCC workforce grant	Health & Safety Training	Child Care Dev Block Grant	CD Local Planning Councils	Child Development (CCIP)	CRRP	NOAA/BWET
FEDERAL CATALOG NUMBER				93.575		93.575	11.429
RESOURCE CODE	5037	5040	5041	5055	5165	5166	5819
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	FD 123-503712	FD 123-504012	FD 123-5041	FD 123-409060	FD 120-516512	FD 123-611012	FD 880
AWARD							
1. Prior Year Carry over							100,402.66
2. a. Current Year Award	629,675.00	81,348.00	91,300.00	120,862.00	90,947.00	104,122.00	99,144.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	629,675.00	81,348.00	91,300.00	120,862.00	90,947.00	104,122.00	99,144.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	629,675.00	81,348.00	91,300.00	120,862.00	90,947.00	104,122.00	199,546.66
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	138,988.20	37,188.00	44,829.10	87,407.00	50,236.00	60,845.00	17,515.41
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	138,988.20	37,188.00	44,829.10	87,407.00	50,236.00	60,845.00	17,515.41
EXPENDITURES							
9. Donor-Authorized Expenditures	629,674.50	81,348.00	91,221.63	120,854.00	90,927.00	103,801.00	50,187.13
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	629,674.50	81,348.00	91,221.63	120,854.00	90,927.00	103,801.00	50,187.13
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)	(490,686.30)	(44,160.00)	(46,392.53)	(33,447.00)	(40,691.00)	(42,956.00)	(32,671.72)

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	490,686.30	44,160.00	46,392.53	33,447.00	40,691.00	42,956.00	32,671.72
14. Unused Grant Award Calculation							
(line 4 minus line 9)	.50	0.00	78.37	8.00	20.00	321.00	149,359.53
15. If Carryover is allowed, enter line 14 amount here							149,359.53
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	629,674.50	81,348.00	91,221.63	120,854.00	90,927.00	103,801.00	50,187.13

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	CD Fed Child Care Ctr	Cd Fed Child Care Ctr	Sp Ed ALT Dispute Resolution	Sp Ed ISEA Presch Staff Dev	PCSGP	IDEA Federal Preschool	Sp Ed - IDEA Early Intervention
FEDERAL CATALOG NUMBER	various	various	84.173A	84.173A	84.282	84.173A	PCA 23761
RESOURCE CODE	5025	5163 (5160)	3395	3345	4610	3315	3385
REVENUE OBJECT	8290	8290	8182	various	8290	8287	8182
LOCAL DESCRIPTION (if any)	FD120-87220x	FD120-872xx	RE 3395 FD 810	combined	re 4610	combined	FD 882 MGR 5702
AWARD							
1. Prior Year Carryover			96,452.97	6,254.00	18,319.00	562,762.00	
2. a. Current Year Award	598,067.00	46,005.00	15,157.00	5,588.00	160,000.00	771,963.00	906,342.00
b. Transferability (ESSA)							
c. Other Adjustments						(21,787.00)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	598,067.00	46,005.00	15,157.00	5,588.00	160,000.00	750,176.00	906,342.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	598,067.00	46,005.00	111,609.97	11,842.00	178,319.00	1,312,938.00	906,342.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,451.15	32,434.61					
6. Cash Received in Current Year	248,796.00	19,138.00	22,417.97	5,619.00	58,872.53	530,079.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	250,247.15	51,572.61	22,417.97	5,619.00	58,872.53	530,079.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	144,633.78	11,125.64	48,421.28	5,619.00	163,341.00	574,707.00	906,342.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	144,633.78	11,125.64	48,421.28	5,619.00	163,341.00	574,707.00	906,342.00
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)	105,613.37	40,446.97	(26,003.31)	0.00	(104,468.47)	(44,628.00)	(906,342.00)

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
a. Unearned Revenue							
b. Accounts Payable	105,613.37	40,446.97					
c. Accounts Receivable			26,003.31		104,468.47	44,628.00	906,342.00
14. Unused Grant Award Calculation (line 4 minus line 9)	453,433.22	34,879.36	63,188.69	6,223.00	14,978.00	738,231.00	0.00
15. If Carryover is allowed, enter line 14 amount here			63,188.69	6,223.00		738,221.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	144,633.78	11,125.64	48,421.28	5,619.00	163,341.00	574,707.00	906,342.00

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
FEDERAL PROGRAM NAME	Elementary & Secondary School Emergency Relief III: Learning Loss (ESSER III)	SBMH Services Total	IASA Title 1 Migr Ed Reg & Sum	IASA Migrant Ed Summer Prog	ESSA School Improvement for LEAs Sp Ed All 3182	EHS & HS TOTAL	Head Start Program CCP Grant
FEDERAL CATALOG NUMBER	84.425U	84.184H	84.011	84.011	84.010	93.6	93.6
RESOURCE CODE	3214	5822	3060	3061	3182	5210/5220	5222
REVENUE OBJECT	8290	8290	8290/8990	8290/8990	8290	8290	8290
LOCAL DESCRIPTION (if any)		FD 880	FD 870	FD 870	Combined All FD & PY	FD 860	FD 860
AWARD							
1. Prior Year Carryover	149,824.78	2,596,541.31			735,145.43	13,851,580.49	9,507,968.26
2. a. Current Year Award		1,811,645.00	6,762,382.39	1,685,273.61	1,307,325.00	33,574,579.00	4,500,278.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	1,811,645.00	6,762,382.39	1,685,273.61	1,307,325.00	33,574,579.00	4,500,278.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	149,824.78	4,408,186.31	6,762,382.39	1,685,273.61	2,042,470.43	47,426,159.49	14,008,246.26
REVENUES							
5. Unearned Revenue Deferred from Prior Year	149,824.78				174,382.00		
6. Cash Received in Current Year		2,430,566.02	5,922,005.19	1,685,273.61	449,884.43	25,534,718.55	2,699,682.32
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	149,824.78	2,430,566.02	5,922,005.19	1,685,273.61	624,266.43	25,534,718.55	2,699,682.32
EXPENDITURES							
9. Donor-Authorized Expenditures	149,824.78	2,683,137.29	6,448,357.99	1,685,273.61	609,240.85	30,211,286.24	3,312,159.47
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	149,824.78	2,683,137.29	6,448,357.99	1,685,273.61	609,240.85	30,211,286.24	3,312,159.47
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(252,571.27)	(526,352.80)	0.00	15,025.58	(4,676,567.69)	(612,477.15)
a. Unearned Revenue					15,025.58		
b. Accounts Payable							
c. Accounts Receivable		252,571.27	526,352.80			4,676,567.69	612,477.15
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,725,049.02	314,024.40	0.00	1,433,229.58	17,214,873.25	10,696,086.79
15. If Carry over is allowed, enter line 14 amount here		1,725,049.02			1,433,229.58	4,081,519.67	1,365,582.19
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	149,824.78	2,683,137.29	6,448,357.99	1,685,273.61	609,240.85	30,211,286.24	3,312,159.47

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		036
FEDERAL PROGRAM NAME	MHSPD Grant	TOTAL
FEDERAL CATALOG NUMBER	813184x	
RESOURCE CODE	5824	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	FD 880	
AWARD		
1. Prior Year Carry over	1,175,813.72	64,501,078.10
2. a. Current Year Award	1,196,521.00	90,132,918.60
b. Transferability (ESSA)		0.00
c. Other Adjustments		(1,149,083.15)
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	1,196,521.00	88,983,835.45
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	2,372,334.72	153,484,913.55
REVENUES		
5. Unearned Revenue Deferred from Prior Year	190,989.56	696,954.33
6. Cash Received in Current Year	1,355,274.04	76,436,629.14
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	1,546,263.60	77,133,583.47
EXPENDITURES		
9. Donor-Authorized Expenditures	1,358,946.57	87,407,911.64
10. Non Donor-Authorized Expenditures		8,750.00
11. Total Expenditures (lines 9 & 10)	1,358,946.57	87,416,661.64
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)	187,317.03	(10,274,328.17)
a. Unearned Revenue	187,317.03	394,266.95

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		036
b. Accounts Payable		146,060.34
c. Accounts Receivable		10,814,655.46
14. Unused Grant Award Calculation (line 4 minus line 9)	1,013,388.15	66,077,001.91
15. If Carryover is allowed, enter line 14 amount here	1,013,388.15	42,783,765.44
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,358,946.57	87,407,911.64

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Foster Youth Programs	Geographic Lead Agency	Child Dev Pre-K & Family Literacy Support	CAI Pre-K Planning	CAI 834-social & human srv asst	CAI 833 - CHILDCARE WORKER GRANT	CAI - 835 SPED Teacher K & ES
RESOURCE CODE	7366	7505	6052	7815	7824	7825	7826
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	889-572900	750588	FD 120-507101	880-781588	880-782488	880-782588	880-782688
AWARD							
1. Prior Year Carry over		122,371.11			58,274.13	56,812.49	56,704.30
2. a. Current Year Award	491,825.79	496,876.00	10,000.00	120,000.00			
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	491,825.79	496,876.00	10,000.00	120,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	491,825.79	619,247.11	10,000.00	120,000.00	58,274.13	56,812.49	56,704.30
REVENUES							
5. Unearned Revenue Deferred from Prior Year					34,274.13	32,812.49	32,704.30
6. Cash Received in Current Year	344,278.00	619,247.11	2,500.00				
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	344,278.00	619,247.11	2,500.00	0.00	34,274.13	32,812.49	32,704.30
EXPENDITURES							
9. Donor-Authorized Expenditures	491,825.79	420,027.37	9,004.00		34,842.39	20,935.92	21,233.83
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	491,825.79	420,027.37	9,004.00	0.00	34,842.39	20,935.92	21,233.83
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)	(147,547.79)	199,219.74	(6,504.00)	0.00	(568.26)	11,876.57	11,470.47
a. Unearned Revenue		199,219.74				11,876.57	11,470.47
b. Accounts Payable							
c. Accounts Receivable	147,547.79		6,504.00		568.26		

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	199,219.74	996.00	120,000.00	23,431.74	35,876.57	35,470.47
15. If Carryover is allowed, enter line 14 amount here		199,219.74	0.00	120,000.00	23,431.74	35,876.57	35,470.47
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	491,825.79	420,027.37	9,004.00	0.00	34,842.39	20,935.92	21,233.83

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	CAI 836 - Mental Health Counselor	Tchr Res Cap Grant 2021 TRC403 R4	Schl Cnslr Cap Grt 2022SCRC201 R2	Teacher Res Cap 2021TRC519 (R5)	School Counselor Cap 2022CRC302 (R3)	CAI Wellness Coach Pre-Appr	Computer Science SAI 2021CS21
RESOURCE CODE	7828	7833	7834	7835	7836	7837	7841
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880-782888	880-783388	880-783488	880-783588	880-783688	880-783788	880-784188
AWARD							
1. Prior Year Carry over	59,642.24	250,000.00	250,000.00	250,000.00	250,000.00		
2. a. Current Year Award						135,000.00	50,000.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	135,000.00	50,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	59,642.24	250,000.00	250,000.00	250,000.00	250,000.00	135,000.00	50,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	35,642.24	225,000.00	225,000.00				
6. Cash Received in Current Year				225,000.00	225,000.00		45,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	35,642.24	225,000.00	225,000.00	225,000.00	225,000.00	0.00	45,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	5,541.30	65,835.86	37,944.73	64,919.48	209,169.17		
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,541.30	65,835.86	37,944.73	64,919.48	209,169.17	0.00	0.00
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)	30,100.94	159,164.14	187,055.27	160,080.52	15,830.83	0.00	45,000.00
a. Unearned Revenue	30,100.94	159,164.14	187,055.27	160,080.52	15,830.83		45,000.00
b. Accounts Payable							
c. Accounts Receivable							

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
14. Unused Grant Award Calculation (line 4 minus line 9)	54,100.94	184,164.14	212,055.27	185,080.52	40,830.83	135,000.00	50,000.00
15. If Carryover is allowed, enter line 14 amount here	54,100.94	184,164.14	212,055.27	185,080.52	40,830.83	135,000.00	50,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,541.30	65,835.86	37,944.73	64,919.48	209,169.17	0.00	0.00

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	Local Solutions Grant	Strong Workforce program	State Local Planning Councils	Early Education Teacher Development Grant	Child Care Initiative Proj State	Resource and Referral (CRRP)	QCC Workforce grant
RESOURCE CODE	7816	6388	6045	6054	6100	6110	6123
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880-781688	880-63882x	FD 123-409060	FD 880-605488	FD 123-610012	FD 123-611012	FD 123-612312
AWARD							
1. Prior Year Carry over	216,087.66	1,746,890.38		2,338,667.81			
2. a. Current Year Award			8,814.00		4,429.00	1,196,693.00	38,151.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	8,814.00	0.00	4,429.00	1,196,693.00	38,151.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	216,087.66	1,746,890.38	8,814.00	2,338,667.81	4,429.00	1,196,693.00	38,151.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	216,087.66	807,585.38					
6. Cash Received in Current Year			6,348.00	2,274,999.32	3,880.00	1,024,510.00	9,537.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	216,087.66	807,585.38	6,348.00	2,274,999.32	3,880.00	1,024,510.00	9,537.80
EXPENDITURES							
9. Donor-Authorized Expenditures	216,087.66	1,388,965.94	8,814.00	1,233,170.15	4,429.00	1,193,004.00	38,151.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	216,087.66	1,388,965.94	8,814.00	1,233,170.15	4,429.00	1,193,004.00	38,151.00
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	(581,380.56)	(2,466.00)	1,041,829.17	(549.00)	(168,494.00)	(28,613.20)
a. Unearned Revenue				1,041,829.17			
b. Accounts Payable							
c. Accounts Receivable		581,380.56	2,466.00		549.00	168,494.00	28,613.20

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	357,924.44	0.00	1,105,497.66	0.00	3,689.00	0.00
15. If Carryover is allowed, enter line 14 amount here		355,616.60		1,105,497.66			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	216,087.66	1,388,965.94	8,814.00	1,233,170.15	4,429.00	1,193,004.00	38,151.00

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	CD: Preschool QRIS Block Grant	SELPA Content Leads	TUPE - CTALF	TUPE - CTAT	TUPE Tier 2 Prop 56	Serves Grant	Certified Wellness Coach Employer Support grant program
RESOURCE CODE	6127	6545	6680	6685	6695	7810	7811
REVENUE OBJECT	8590	8590		8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	123-612712	880-654588	880-668088	880-668502/88	880-669588		880
AWARD							
1. Prior Year Carry over						277,472.68	
2. a. Current Year Award	1,491,539.00	750,000.00	99,024.00	91,974.00	1,548,257.00		962,445.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,491,539.00	750,000.00	99,024.00	91,974.00	1,548,257.00	0.00	962,445.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,491,539.00	750,000.00	99,024.00	91,974.00	1,548,257.00	277,472.68	962,445.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year						27,472.68	
6. Cash Received in Current Year	1,403,998.70		79,219.00	73,579.00	774,128.50		240,611.25
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,403,998.70	0.00	79,219.00	73,579.00	774,128.50	27,472.68	240,611.25
EXPENDITURES							
9. Donor-Authorized Expenditures	1,491,538.56	715,935.14	95,923.00	89,199.97	1,092,107.37	260,515.69	548,635.01
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,491,538.56	715,935.14	95,923.00	89,199.97	1,092,107.37	260,515.69	548,635.01
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)	(87,539.86)	(715,935.14)	(16,704.00)	(15,620.97)	(317,978.87)	(233,043.01)	(308,023.76)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	87,539.86	715,935.14	16,704.00	15,620.97	317,978.87	233,043.01	308,023.76

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
14. Unused Grant Award Calculation (line 4 minus line 9)	.44	34,064.86	3,101.00	2,774.03	456,149.63	16,956.99	413,809.99
15. If Carryover is allowed, enter line 14 amount here					317,978.87	16,956.99	413,809.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,491,538.56	715,935.14	95,923.00	89,199.97	1,092,107.37	260,515.69	548,635.01

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
STATE PROGRAM NAME	CAI 837 Water & Wastewater Tech	Teacher Residency capacity	CSETCP R1 2021 C42	State Lead LEA BOP	CSETCP R2 2021C82	TRI Grant 2021 TRIE14	SRTAC GRANT 2022SRTA01
RESOURCE CODE	7813	7817	7819	7820	7821	7822	7823
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880-781388	880-781788	880-781988	880-782088	880-782188	880-782288	880-782388
AWARD							
1. Prior Year Carryover	6,941.16	128,364.13					2,034,821.64
2. a. Current Year Award			1,200,000.00	250,000.00	1,200,000.00	1,600,000.00	4,000,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	1,200,000.00	250,000.00	1,200,000.00	1,600,000.00	4,000,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	6,941.16	128,364.13	1,200,000.00	250,000.00	1,200,000.00	1,600,000.00	6,034,821.64
REVENUES							
5. Unearned Revenue Deferred from Prior Year		103,364.13	1,042,072.72		865,309.18	1,111,680.71	1,234,821.64
6. Cash Received in Current Year	(17,058.84)		2,048,581.80	250,000.00	2,016,873.40	2,880,000.00	4,400,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(17,058.84)	103,364.13	3,090,654.52	250,000.00	2,882,182.58	3,991,680.71	5,634,821.64
EXPENDITURES							
9. Donor-Authorized Expenditures	6,941.16	62,528.22	446,399.69	250,000.00	767,999.36	781,330.18	3,577,015.01
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,941.16	62,528.22	446,399.69	250,000.00	767,999.36	781,330.18	3,577,015.01
12. Amounts Included in Line 6 above for Prior Year Adjustments	17,058.84						
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,941.16)	40,835.91	2,644,254.83	0.00	2,114,183.22	3,210,350.53	2,057,806.63
a. Unearned Revenue		40,835.91	2,644,254.83		2,114,183.22	3,210,350.53	2,057,806.63
b. Accounts Payable							
c. Accounts Receivable	24,000.00						

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	65,835.91	753,600.31	0.00	432,000.64	818,669.82	2,457,806.63
15. If Carryover is allowed, enter line 14 amount here		65,835.91					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,941.16	62,528.22	446,399.69	250,000.00	767,999.36	781,330.18	3,577,015.01

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	036	037	038	039	040	041	042
STATE PROGRAM NAME	CAI 838 Electrician Tech Grant	CalFire Green SchoolYard	Integrated Data System - Cortese	CCTR CD Alternative Pmt 15540	CCTR Gnrl Childcare/Dev 13254	CCTR Gnrl Childcare/Dev 13257	CAI Wellness Coach Apprenticeship
RESOURCE CODE	7827	7830	7832	6040	6104 (6105)	6162 (6160)	7838
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880-782788	880-783088	880-783288	FD120-87230x	FD120-87230x	FD120-87230x	880-783888
AWARD							
1. Prior Year Carryover	6,178.57	191,926.33	4,966,496.07				
2. a. Current Year Award				4,575.00	1,540,229.00	26,689.00	270,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	4,575.00	1,540,229.00	26,689.00	270,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	6,178.57	191,926.33	4,966,496.07	4,575.00	1,540,229.00	26,689.00	270,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			4,966,496.07		35,987.24		
6. Cash Received in Current Year	(17,821.43)	115,440.92		1,903.00	640,735.00	11,103.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(17,821.43)	115,440.92	4,966,496.07	1,903.00	676,722.24	11,103.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	6,178.57	115,440.92	289,254.00	1,106.40	372,481.84	6,454.34	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,178.57	115,440.92	289,254.00	1,106.40	372,481.84	6,454.34	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	17,821.43						
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,178.57)	0.00	4,677,242.07	796.60	304,240.40	4,648.66	0.00
a. Unearned Revenue			4,677,242.07				
b. Accounts Payable				796.60	304,240.40	4,648.66	
c. Accounts Receivable	24,000.00						

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	036	037	038	039	040	041	042
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	76,485.41	4,677,242.07	3,468.60	1,167,747.16	20,234.66	270,000.00
15. If Carryover is allowed, enter line 14 amount here			4,677,242.07				270,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,178.57	115,440.92	289,254.00	1,106.40	372,481.84	6,454.34	0.00

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	043	044	045	046	047	048	049
STATE PROGRAM NAME		Sp Ed: Project Workability 1	School Counselor Residency Implementation	Sp Ed Infant Discretionary Funds	UPK Mixed Delivery	IEEEP Consolidation PCS 25414 & 25699	CCSPP:Lead Technical Asst Ctr
RESOURCE CODE	7839	6520	7842	6515	6102 consolidated	6128	6334
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880-783988	882-6520	880-784288	882-6515	6102	880	FD 880
AWARD							
1. Prior Year Carry over					857,691.00	243,936.11	4,292,826.00
2. a. Current Year Award	375,000.00	35,225.00	1,000,000.00	92,361.00	89,087.00	340,564.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	375,000.00	35,225.00	1,000,000.00	92,361.00	89,087.00	340,564.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	375,000.00	35,225.00	1,000,000.00	92,361.00	946,778.00	584,500.11	4,292,826.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year					365,974.60		
6. Cash Received in Current Year		63,323.00		(125,000.00)	919,991.15	1,224,231.41	(21,030.09)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	63,323.00	0.00	(125,000.00)	1,285,965.75	1,224,231.41	(21,030.09)
EXPENDITURES							
9. Donor-Authorized Expenditures	54,342.95	135,225.00		92,361.00	302,466.18	423,552.47	2,397,426.48
10. Non Donor-Authorized Expenditures						(18,372.84)	
11. Total Expenditures (lines 9 & 10)	54,342.95	135,225.00	0.00	92,361.00	302,466.18	405,179.63	2,397,426.48
12. Amounts Included in Line 6 above for Prior Year Adjustments				125,000.00			
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(54,342.95)	(71,902.00)	0.00	(92,361.00)	983,499.57	800,678.94	(2,418,456.57)
a. Unearned Revenue					983,319.57	800,678.94	
b. Accounts Payable							
c. Accounts Receivable	54,342.95	71,902.00		217,361.00			2,418,456.57

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	043	044	045	046	047	048	049
14. Unused Grant Award Calculation (line 4 minus line 9)	320,657.05	(100,000.00)	1,000,000.00	0.00	644,311.82	160,947.64	1,895,399.52
15. If Carryover is allowed, enter line 14 amount here	320,657.05		1,000,000.00		644,311.00	160,947.64	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	54,342.95	135,225.00	0.00	92,361.00	302,646.18	423,552.47	2,397,426.48

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	050	051	
STATE PROGRAM NAME	CA State Preschool Program	TUPE Tier 2 Prop 99 TOTAL	TOTAL
RESOURCE CODE	6105	6690	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	FD 120-87250x	880-6690xx	
AWARD			
1. Prior Year Carry over	1,153,017.00	228,809.02	20,043,929.83
2. a. Current Year Award	28,944,656.00	42,000.00	48,505,413.79
b. Other Adjustments	2,720,561.00	5,691.03	2,726,252.03
c. Adj Curr Yr Award (sum lines 2a & 2b)	31,665,217.00	47,691.03	51,231,665.82
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	32,818,234.00	276,500.05	71,275,595.65
REVENUES			
5. Unearned Revenue Deferred from Prior Year	1,153,017.00	58,186.44	12,573,488.61
6. Cash Received in Current Year	14,866,184.00	92,335.07	36,701,628.07
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	16,019,201.00	150,521.51	49,275,116.68
EXPENDITURES			
9. Donor-Authorized Expenditures	10,499,422.00	264,831.99	30,610,514.09
10. Non Donor-Authorized Expenditures			(18,372.84)
11. Total Expenditures (lines 9 & 10)	10,499,422.00	264,831.99	30,592,141.25
12. Amounts Included in Line 6 above for Prior Year Adjustments			159,880.27
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	5,519,779.00	(114,310.48)	18,824,482.86
a. Unearned Revenue			18,390,299.35
b. Accounts Payable	5,519,779.00		5,829,464.66
c. Accounts Receivable		114,310.48	5,555,341.42

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	050	051	
14. Unused Grant Award Calculation (line 4 minus line 9)	22,318,812.00	11,668.06	40,665,081.56
15. If Carryover is allowed, enter line 14 amount here	5,519,779.00	31,999.76	16,175,862.76
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,499,422.00	264,831.99	30,610,694.09

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	VHF - Simplified Acquisition Proposal	Dept of Justice Tobacco Grant	MTSS Partner Entity Grant	Placer County SUMS Entity Region 4	Placer County SUMS Entity Region 5	SV Creates - ArtsEdConnect	Hewlett Artspiration 2022-0074
RESOURCE CODE	9503	9405	9464	9472	9473	9430	9474
REVENUE OBJECT	8689	8699	8689	8689	8689	8699	8699
LOCAL DESCRIPTION (if any)	950393	930	930-946493	930-947293	930-947393	930	930-947493
AWARD							
1. Prior Year Carryover	188,789.90	87,310.99	790,739.10	329,289.54	329,280.34	23,594.32	147,843.20
2. a. Current Year Award		477,137.00				105,893.34	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	477,137.00	0.00	0.00	0.00	105,893.34	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	188,789.90	564,447.99	790,739.10	329,289.54	329,280.34	129,487.66	147,843.20
REVENUES							
5. Unearned Revenue Deferred from Prior Year			207,717.10	94,289.54	94,280.34	23,594.32	22,843.20
6. Cash Received in Current Year	52,192.14	170,043.48	340,068.00	150,000.00	150,000.00	105,893.34	125,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	52,192.14	170,043.48	547,785.10	244,289.54	244,280.34	129,487.66	147,843.20
EXPENDITURES							
9. Donor-Authorized Expenditures	84,350.21	246,367.35	341,741.30	109,932.15	109,930.30	105,336.71	141,525.69
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	84,350.21	246,367.35	341,741.30	109,932.15	109,930.30	105,336.71	141,525.69
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)	(32,158.07)	(76,323.87)	206,043.80	134,357.39	134,350.04	24,150.95	6,317.51
a. Unearned Revenue			206,043.80	134,357.39	134,350.04	24,150.95	6,317.51
b. Accounts Payable							
c. Accounts Receivable	32,158.07	76,323.87					

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	104,439.69	318,080.64	448,997.80	219,357.39	219,350.04	24,150.95	6,317.51
15. If Carryover is allowed, enter line 14 amount here	104,439.69	318,080.64	448,997.80	219,357.39	219,350.04	24,150.95	6,317.51
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	84,350.21	246,367.35	341,741.30	109,932.15	109,930.30	105,336.71	141,525.69

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	OCDE MOU- CRESC Model Curriculum	SCOE - EWIG ELAP Grant	SVCF Child Dev Sponsorship Program	Go Kids TIC Training & Cafe	Cabrilo CCD SWP IMPR #11113	Child Care Resource & Referral Combined	Child Care resource & referral Parent cafe work
RESOURCE CODE	9510	9512	9529	9300	9441	9444	9454
REVENUE OBJECT	8689	8689	8699	8699	8699	8689	8689
LOCAL DESCRIPTION (if any)	95109x	951293	930-952993	930-9300	930	930	930-945493
AWARD							
1. Prior Year Carry over	660,963.47	71,948.53		26,270.00	0.00	1,834.00	7,961.82
2. a. Current Year Award		100,000.00	3,000.00	27,300.00	13,316.00	1,000.00	4,800.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	100,000.00	3,000.00	27,300.00	13,316.00	1,000.00	4,800.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	660,963.47	171,948.53	3,000.00	53,570.00	13,316.00	2,834.00	12,761.82
REVENUES							
5. Unearned Revenue Deferred from Prior Year	22,729.95			12,770.00		834.00	7,961.82
6. Cash Received in Current Year	171,958.75	6,888.53	3,000.00	40,800.00	13,316.00	754.00	4,800.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	194,688.70	6,888.53	3,000.00	53,570.00	13,316.00	1,588.00	12,761.82
EXPENDITURES							
9. Donor-Authorized Expenditures	259,102.96	44,966.73	3,000.00	20,553.14	3,883.95	1,285.93	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	259,102.96	44,966.73	3,000.00	20,553.14	3,883.95	1,285.93	0.00
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)	(64,414.26)	(38,078.20)	0.00	33,016.86	9,432.05	302.07	12,761.82
a. Unearned Revenue				33,016.86	9,432.05	302.07	12,761.82
b. Accounts Payable							
c. Accounts Receivable	64,414.26	38,078.20					

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LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
14. Unused Grant Award Calculation (line 4 minus line 9)	401,860.51	126,981.80	0.00	33,016.86	9,432.05	1,548.07	12,761.82
15. If Carryover is allowed, enter line 14 amount here	218,938.35	126,981.80		33,016.86	9,432.05	1,548.07	12,761.82
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	259,102.96	44,966.73	3,000.00	20,553.14	3,883.95	1,285.93	0.00

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	Healthy Drinks Healthy Futures	PLACER COE - Inclusion	CSPP Center Fees	First 5 CSPP QRIS Block Grant (FIRST 5 PY0)	CPIN - Count Play Explore	First 5 CPIN - YBOC	Early Math
RESOURCE CODE	9493	9496	9120	9354	9386	9387	9402
REVENUE OBJECT	8699	8689	8673	8699	8677	8689	8677
LOCAL DESCRIPTION (if any)	949393		120-872800	930-935412	930-938694	930-938793	936
AWARD							
1. Prior Year Carryover	14,065.00	612,314.80		385,343.67			
2. a. Current Year Award			1,564.85		75,000.00	33,500.00	50,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	1,564.85	0.00	75,000.00	33,500.00	50,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	14,065.00	612,314.80	1,564.85	385,343.67	75,000.00	33,500.00	50,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	4,045.20	371,212.27	1,564.85			33,500.00	50,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,045.20	371,212.27	1,564.85	0.00	0.00	33,500.00	50,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,283.78	612,314.80	1,564.85		4,062.53	33,500.00	49,034.73
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,283.78	612,314.80	1,564.85	0.00	4,062.53	33,500.00	49,034.73
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)	761.42	(241,102.53)	0.00	0.00	(4,062.53)	0.00	965.27
a. Unearned Revenue	761.42						965.27
b. Accounts Payable							
c. Accounts Receivable		241,102.53			4,062.53		

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
14. Unused Grant Award Calculation (line 4 minus line 9)	10,781.22	0.00	0.00	385,343.67	70,937.47	0.00	965.27
15. If Carryover is allowed, enter line 14 amount here	10,781.22			385,343.67	70,937.47		965.27
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,283.78	612,314.80	1,564.85	0.00	4,062.53	33,500.00	49,034.73

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	Emergency Childcare bridge prgm	Silicon Valley Foundation #110072	SVCF #109985 Steps to Success	UASI PD grant	SCOE MOU: LCRSET regional Hub	Educare Grdn Ed & Veg	Friends of ECSV Pmnt E
RESOURCE CODE	9426	9449	9451	9494	9513	9521	9522
REVENUE OBJECT	8699	8699	8699	8689	8689	8689	8689
LOCAL DESCRIPTION (if any)	930	930	930		951393	930-952193	930-952293
AWARD							
1. Prior Year Carryover			1,721.41	36,533.44	123,452.04		
2. a. Current Year Award	139,381.00	100,000.00	35,000.00		250,000.00	0.00	9,099.54
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	139,381.00	100,000.00	35,000.00	0.00	250,000.00	0.00	9,099.54
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	139,381.00	100,000.00	36,721.41	36,533.44	373,452.04	0.00	9,099.54
REVENUES							
5. Unearned Revenue Deferred from Prior Year			1,721.41				
6. Cash Received in Current Year	127,425.46	100,000.00	70,000.00	16,550.00	14,596.27	50,000.00	9,099.54
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	127,425.46	100,000.00	71,721.41	16,550.00	14,596.27	50,000.00	9,099.54
EXPENDITURES							
9. Donor-Authorized Expenditures	138,893.85	4,547.89	30,483.18	16,550.00	50,669.88	50,000.00	9,099.54
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	138,893.85	4,547.89	30,483.18	16,550.00	50,669.88	50,000.00	9,099.54
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)	(11,468.39)	95,452.11	41,238.23	0.00	(36,073.61)	0.00	0.00
a. Unearned Revenue		95,452.11	41,238.23				
b. Accounts Payable							
c. Accounts Receivable	11,468.39				36,073.61		

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
14. Unused Grant Award Calculation (line 4 minus line 9)	487.15	95,452.11	6,238.23	19,983.44	322,782.16	(50,000.00)	0.00
15. If Carryover is allowed, enter line 14 amount here		95,452.11	6,238.23		322,782.16		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	138,893.85	4,547.89	30,483.18	16,550.00	50,669.88	50,000.00	9,099.54

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	SC Valley Water District	First 5 SCC Grnt Tchr	SCC BOS Food Security Fund	CalShape Ventillation Program	RAPs PK12 Teaching	CPIN - Consolidate	First 5 CPIN - YBOC
RESOURCE CODE	9523	9524	9424	9013	9355	9386	9387
REVENUE OBJECT	8689	8689	8699	8699	8689	8677	8689
LOCAL DESCRIPTION (if any)	930-952393	930-952493	930	880-880370/80	930-935593	930-938693/94	930-938793
AWARD							
1. Prior Year Carryover			972,978.69	38,780.00	0.00		
2. a. Current Year Award	5,000.00	11,000.00			75,000.00	312,920.00	33,500.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,000.00	11,000.00	0.00	0.00	75,000.00	312,920.00	33,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,000.00	11,000.00	972,978.69	38,780.00	75,000.00	312,920.00	33,500.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			972,978.69				
6. Cash Received in Current Year	2,500.00			15,395.00	75,000.00	198,692.44	33,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,500.00	0.00	972,978.69	15,395.00	75,000.00	198,692.44	33,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures		10,305.21	181,339.31	14,380.00		241,982.53	33,500.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	10,305.21	181,339.31	14,380.00	0.00	241,982.53	33,500.00
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)	2,500.00	(10,305.21)	791,639.38	1,015.00	75,000.00	(43,290.09)	0.00
a. Unearned Revenue	2,500.00		791,639.38	1,015.00	75,000.00		
b. Accounts Payable							
c. Accounts Receivable		10,305.21				43,290.09	

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
14. Unused Grant Award Calculation (line 4 minus line 9)	5,000.00	694.79	791,639.38	24,400.00	75,000.00	70,937.47	0.00
15. If Carryover is allowed, enter line 14 amount here	5,000.00	694.79	791,639.38	24,400.00	75,000.00	70,937.47	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	10,305.21	181,339.31	14,380.00	0.00	241,982.53	33,500.00

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	036	037	038	039	040	041	042
LOCAL PROGRAM NAME	SCC Behavioral Health/MHSSA	MCOE Contract	SBHIP Blue Cross	School Linked Services Initiative	First 5 ELS Apprenticeship SA23-115-011	MTSS Phase 3	SCOE-2023 EWIG MOU
RESOURCE CODE	9429	9469	9471	9480	9485	9489	9498
REVENUE OBJECT	8689	8689	8689	8677	8689	8677	8689
LOCAL DESCRIPTION (if any)	930	930-949893	930	930	930	948993	9893
AWARD							
1. Prior Year Carryover	3,142,846.44	35,000.00	975,026.35		46,122.73	22,200.64	384,549.05
2. a. Current Year Award				100,000.00			79,000.00
b. Other Adjustments		(35,000.00)					
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	(35,000.00)	0.00	100,000.00	0.00	0.00	79,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	3,142,846.44	0.00	975,026.35	100,000.00	46,122.73	22,200.64	463,549.05
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00	423,070.55				
6. Cash Received in Current Year	976,398.81		469,333.01	99,336.08	20,097.84	255.82	299,375.49
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	976,398.81	0.00	892,403.56	99,336.08	20,097.84	255.82	299,375.49
EXPENDITURES							
9. Donor-Authorized Expenditures	1,532,823.38		402,992.00	99,336.08	25,530.74	3,836.81	429,058.62
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,532,823.38	0.00	402,992.00	99,336.08	25,530.74	3,836.81	429,058.62
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)	(556,424.57)	0.00	489,411.56	0.00	(5,432.90)	(3,580.99)	(129,683.13)
a. Unearned Revenue			489,411.56				
b. Accounts Payable							
c. Accounts Receivable	556,427.47				5,432.90	3,580.99	129,683.13

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	036	037	038	039	040	041	042
14. Unused Grant Award Calculation (line 4 minus line 9)	1,610,023.06	0.00	572,034.35	663.92	20,591.99	18,363.83	34,490.43
15. If Carryover is allowed, enter line 14 amount here	1,610,020.16		572,034.35			18,363.83	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,532,826.28	0.00	402,992.00	99,336.08	25,530.74	3,836.81	429,058.62

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	043	044	045	046	047	048	049
LOCAL PROGRAM NAME	CYBHI School linked Partnerships & Capacity grants (statewide)	Heluna CA Youth Behavior Health Initiative	TenStrands MOU - Climate Literacy	SJCOE MOU: MathScience PD Svcs	CYBHI School Linked Partnerships and Capacity Grants (county wide)	Bay Area UASI School Safety Training	VHF - School based Wellness center
RESOURCE CODE	9508	9509	9514	9515	9516	9517	9518
REVENUE OBJECT	8689	8689	8689	8689	8689/8697	8689	8689
LOCAL DESCRIPTION (if any)	950893	95090x	951493	951593	0893	951793	95180x
AWARD							
1. Prior Year Carry over	197,876.35	342,165.78	78,548.30	85,866.06		135,250.00	269,086.35
2. a. Current Year Award	2,599,915.65	546,770.00		109,744.00	12,438,225.90		219,949.00
b. Other Adjustments			(8,788.01)				
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,599,915.65	546,770.00	(8,788.01)	109,744.00	12,438,225.90	0.00	219,949.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,797,792.00	888,935.78	69,760.29	195,610.06	12,438,225.90	135,250.00	489,035.35
REVENUES							
5. Unearned Revenue Deferred from Prior Year				85,866.06			269,086.35
6. Cash Received in Current Year	1,597,792.00	773,935.78	18,354.32		12,438,225.90	135,250.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,597,792.00	773,935.78	18,354.32	85,866.06	12,438,225.90	135,250.00	269,086.35
EXPENDITURES							
9. Donor-Authorized Expenditures	1,685,372.11	83,450.25	33,108.32	123,937.72	6,536,964.81	135,250.00	193,043.23
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,685,372.11	83,450.25	33,108.32	123,937.72	6,536,964.81	135,250.00	193,043.23
12. Amounts Included in Line 6 above for Prior Year Adjustments				(2,089.49)			
13. Calculation of Unearned Revenue or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(87,580.11)	690,485.53	(14,754.00)	(40,161.15)	5,901,261.09	0.00	76,043.12
a. Unearned Revenue		690,485.53			5,901,261.09		76,043.12
b. Accounts Payable							

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	043	044	045	046	047	048	049
c. Accounts Receivable	87,580.11		14,754.00	38,071.66			
14. Unused Grant Award Calculation (line 4 minus line 9)	1,112,419.89	805,485.53	36,651.97	71,672.34	5,901,261.09	0.00	295,992.12
15. If Carryover is allowed, enter line 14 amount here	1,112,419.89	805,485.53	36,651.97		5,901,261.09		295,992.12
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,685,372.11	83,450.25	33,108.32	123,937.72	6,536,964.81	135,250.00	193,043.23

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	050	051	052	053	054	055	056
LOCAL PROGRAM NAME	BTPDP	Count Play Explore Grant	FIS rebates	Employee Retention Standard Insurance	WVM Apprenticeship PD & Mentor Stipends	Probation Contract	Probation Contract
RESOURCE CODE	9525	9527	0825	0840	9374	9491	9492
REVENUE OBJECT	8689	8689	8699	8980	8699	8699	8699
LOCAL DESCRIPTION (if any)	952593	952793	800-082580	800-084080	937493	930	930
AWARD							
1. Prior Year Carry over			1,333,585.78	18,848.28			
2. a. Current Year Award	115,000.00	75,500.00	208,634.47		82,255.00	640,863.00	457,361.88
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	115,000.00	75,500.00	208,634.47	0.00	82,255.00	640,863.00	457,361.88
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	115,000.00	75,500.00	1,542,220.25	18,848.28	82,255.00	640,863.00	457,361.88
REVENUES							
5. Unearned Revenue Deferred from Prior Year				18,848.28			
6. Cash Received in Current Year		75,500.00	102,174.14			426,442.03	241,143.74
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	75,500.00	102,174.14	18,848.28	0.00	426,442.03	241,143.74
EXPENDITURES							
9. Donor-Authorized Expenditures		20,506.86	102,174.14	9,460.16		562,172.40	343,418.01
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	20,506.86	102,174.14	9,460.16	0.00	562,172.40	343,418.01
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	54,993.14	0.00	9,388.12	0.00	(135,730.37)	(102,274.27)
a. Unearned Revenue		54,993.14		9,388.12			
b. Accounts Payable							
c. Accounts Receivable							102,274.27

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LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	050	051	052	053	054	055	056
14. Unused Grant Award Calculation (line 4 minus line 9)	115,000.00	54,993.14	1,440,046.11	9,388.12	82,255.00	78,690.60	113,943.87
15. If Carryover is allowed, enter line 14 amount here		54,993.14			82,255.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	20,506.86	102,174.14	9,460.16	0.00	426,442.03	343,418.01

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	057	058	059	060	061	062	063
LOCAL PROGRAM NAME	SJPLF SJ Learns	SCOE Calhope 3	UCLA/UCSF ACEs Aware Family REsilience Network (UCANN) Cohort 2	SCC MOU FYSS	SCCEMP Contract	Environmental Education	CCLA
RESOURCE CODE	9459	9497	9530	9408	9435	9118	9470
REVENUE OBJECT	8699	8689	8699	8689	8689	8689	8689
LOCAL DESCRIPTION (if any)	930	949793	930-953093	930	930	850-8400x0	930-947093
AWARD							
1. Prior Year Carry over	190,126.00	214,228.44		114,415.88	147,661.14	0.00	992,134.91
2. a. Current Year Award	80,000.00	502,686.09	200,000.00	1,202,107.00	1,113,677.00	3,689,450.25	4,533,311.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	80,000.00	502,686.09	200,000.00	1,202,107.00	1,113,677.00	3,689,450.25	4,533,311.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	270,126.00	716,914.53	200,000.00	1,316,522.88	1,261,338.14	3,689,450.25	5,525,445.91
REVENUES							
5. Unearned Revenue Deferred from Prior Year	180,063.00	88,556.85		114,415.88	147,661.14	588,920.00	
6. Cash Received in Current Year	190,063.00	508,936.15	20,000.00	1,045,006.65	962,403.22	3,322,354.14	3,644,969.67
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	370,126.00	597,493.00	20,000.00	1,159,422.53	1,110,064.36	3,911,274.14	3,644,969.67
EXPENDITURES							
9. Donor-Authorized Expenditures	269,594.00	716,914.53		1,163,754.97	1,080,870.09	3,689,450.25	4,629,829.24
10. Non Donor-Authorized Expenditures						1,456,515.55	
11. Total Expenditures (lines 9 & 10)	269,594.00	716,914.53	0.00	1,163,754.97	1,080,870.09	5,145,965.80	4,629,829.24
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)	100,532.00	(119,421.53)	20,000.00	(4,332.44)	29,194.27	221,823.89	(984,859.57)
a. Unearned Revenue	100,000.00		20,000.00		29,194.27	221,823.89	

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	057	058	059	060	061	062	063
b. Accounts Payable	532.00						
c. Accounts Receivable		119,421.53		4,332.44			984,859.57
14. Unused Grant Award Calculation (line 4 minus line 9)	532.00	0.00	200,000.00	152,767.91	180,468.05	0.00	895,616.67
15. If Carryover is allowed, enter line 14 amount here			200,000.00	61,767.91	116,324.43		895,616.67
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	269,594.00	716,914.53	0.00	1,163,754.97	1,080,870.09	3,689,450.25	4,629,829.24

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LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	064	065	066	067	068	069	
LOCAL PROGRAM NAME	SCFHP SBHIP MOU	SVCF - SCC Early Lrng Facilities	P-3 Alignmt & Wrkfc Development	Community Stabilize & Opportunity	Pilot School Health Demo Project	MCOE: CA Collaboration Ed Excellence CCEE	TOTAL
RESOURCE CODE	9475	9481	9504	9505	9155	9519	
REVENUE OBJECT	8689	8677	8689	8689	8689	8689	
LOCAL DESCRIPTION (if any)	930	930	950493	950593	930	951993	
AWARD							
1. Prior Year Carryover	6,259,281.55			600,000.00	2,994,344.10	89,920.63	23,520,099.02
2. a. Current Year Award		307,144.00			280,000.00	90,000.00	31,535,005.97
b. Other Adjustments							(43,788.01)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	307,144.00	0.00	0.00	280,000.00	90,000.00	31,491,217.96
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,259,281.55	307,144.00	0.00	600,000.00	3,274,344.10	179,920.63	55,011,316.98
REVENUES							
5. Unearned Revenue Deferred from Prior Year	18,555.05				1,364,642.10		4,761,405.63
6. Cash Received in Current Year	2,654,964.77	219,132.12	(17,250.00)		1,909,702.00	179,920.63	34,821,612.58
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	2,673,519.82	219,132.12	(17,250.00)	0.00	3,274,344.10	179,920.63	39,583,018.21
EXPENDITURES							
9. Donor-Authorized Expenditures	2,702,531.94	293,552.73			253,485.27	51,335.76	30,131,242.92
10. Non Donor-Authorized Expenditures							1,456,515.55
11. Total Expenditures (lines 9 & 10)	2,702,531.94	293,552.73	0.00	0.00	253,485.27	51,335.76	31,587,758.47
12. Amounts Included in Line 6 above for Prior Year Adjustments							(2,089.49)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(29,012.12)	(74,420.61)	(17,250.00)	0.00	3,020,858.83	128,584.87	9,449,685.80
a. Unearned Revenue					3,020,858.83	128,584.87	12,311,348.32
b. Accounts Payable							532.00
c. Accounts Receivable	29,012.12	74,420.61	17,250.00				2,724,377.56

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	064	065	066	067	068	069	
14. Unused Grant Award Calculation (line 4 minus line 9)	3,556,749.61	13,591.27	0.00	600,000.00	3,020,858.83	128,584.87	24,880,074.06
15. If Carryover is allowed, enter line 14 amount here					3,020,858.83	128,584.87	18,516,174.53
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,702,531.94	293,552.73	0.00	0.00	253,485.27	51,335.76	29,995,515.45

2024-25 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	
FEDERAL PROGRAM NAME	Child Nutrition: CACFP Claims - centers & family day care consolidated	Child Nutrition: CACFP Cash In Lieu of Commodities CONSOLIDATED	Child Nutrition: CACFP Covid 19 Emergency Operational Cost Reimb	Medi-cal Admin Activities	TOTAL
FEDERAL CATALOG NUMBER	10.558	10.558	10.558	93.778	
RESOURCE CODE	5320	5340	5460	0882	
REVENUE OBJECT	8220,8520	8220	8220	8290	
LOCAL DESCRIPTION (if any)	FD 124	Consolidated	re 5460	882	
AWARD					
1. Prior Year Restricted Ending Balance			105,709.48	500,588.58	606,298.06
2. a. Current Year Award	673,050.85	27,224.70		993,621.22	1,693,896.77
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	673,050.85	27,224.70	0.00	993,621.22	1,693,896.77
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	673,050.85	27,224.70	105,709.48	1,494,209.80	2,300,194.83
REVENUES					
5. Cash Received in Current Year	635,444.34	25,693.80		993,621.22	1,654,759.36
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	37,606.51	1,530.90	0.00	0.00	39,137.41
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	37,606.51	1,530.90	0.00	0.00	39,137.41
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	673,050.85	27,224.70	0.00	993,621.22	1,693,896.77
EXPENDITURES					
10. Donor-Authorized Expenditures	673,050.85	27,224.70	105,709.48	1,079,390.60	1,885,375.63
11. Non Donor-Authorized					

2024-25 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	
Expenditures					0.00
12. Total Expenditures					
(line 10 plus line 11)	673,050.85	27,224.70	105,709.48	1,079,390.60	1,885,375.63
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	0.00	0.00	0.00	414,819.20	414,819.20

2024-25 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	State Lottery : Unrestricted Consolidated	Restricted Lottery Consolidated	Special Education	Mental Health Services Apportionment combined	Classified School Employee Professional Development	Education Protection Acct (EPA)	Student Support and Enrichment Consolidate
RESOURCE CODE	1100	6300	6500	6546	7311	1400	6018
REVENUE OBJECT	8560	8560	various	various	8590/8990	8091	8590
LOCAL DESCRIPTION (if any)	various	various	various	consolidated	FD800/880	combined	various
AWARD							
1. Prior Year Restricted							
Ending Balance	60,807.96	58,023.65	397,994.06	34,702.00	164,562.00		834,240.00
2. a. Current Year Award	261,533.71	123,390.94	141,850,632.41	90,262.00		83,528.00	727,350.00
b. Other Adjustments			(5,412.62)				
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	261,533.71	123,390.94	141,845,219.79	90,262.00	0.00	83,528.00	727,350.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	322,341.67	181,414.59	142,243,213.85	124,964.00	164,562.00	83,528.00	1,561,590.00
REVENUES							
5. Cash Received in Current Year	218,896.98	76,064.44	137,092,900.95	86,094.00		83,528.00	727,350.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments			(1.90)				
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	42,636.73	47,326.50	4,752,320.74	4,168.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			1.90				
c. Current Accounts Receivable							
(line 7a minus line 7b)	42,636.73	47,326.50	4,752,318.84	4,168.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	261,533.71	123,390.94	141,845,219.79	90,262.00	0.00	83,528.00	727,350.00
EXPENDITURES							
10. Donor-Authorized Expenditures	218,347.34	85,736.74	140,679,081.91	76,067.00		83,528.00	758,216.50
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2024-25 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
(line 10 plus line 11)	218,347.34	85,736.74	140,679,081.91	76,067.00	0.00	83,528.00	758,216.50
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	103,994.33	95,677.85	1,564,131.94	48,897.00	164,562.00	0.00	803,373.50

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Child Dev Universal Prekindergarten (UPK)	CCTR - Hold Harmless SB140 1x Funding	Educator Effectiveness	Arts, Music, and Inst Materials	College & Career Access Pathway	Arts & Music in schools prop28	LCFF Equity Multiplier
RESOURCE CODE	6057	6160	6266	6762	7339	6770	7399
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FD 120-605712	120-616112	various	ALL	FD921	Combined FY4&FY5	FD 880
AWARD							
1. Prior Year Restricted Ending Balance	910,501.55	20,857.40	610,671.09	477,342.05	92,077.11	271,480.00	395,782.00
2. a. Current Year Award						265,742.00	604,749.00
b. Other Adjustments		17,811.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	17,811.00	0.00	0.00	0.00	265,742.00	604,749.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	910,501.55	38,668.40	610,671.09	477,342.05	92,077.11	537,222.00	1,000,531.00
REVENUES							
5. Cash Received in Current Year		17,811.00				241,618.00	604,749.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	24,124.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	24,124.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	17,811.00	0.00	0.00	0.00	265,742.00	604,749.00
EXPENDITURES							
10. Donor-Authorized Expenditures	533,659.97		600,867.61	233,802.79	9,777.90	37,395.73	73,356.61
11. Non Donor-Authorized Expenditures							

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	533,659.97	0.00	600,867.61	233,802.79	9,777.90	37,395.73	73,356.61
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	376,841.58	38,668.40	9,803.48	243,539.26	82,299.21	499,826.27	927,174.39

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	A-G Learning Loss Mitigation Grant	CSPP - 1x Supplemental Funding	LCFF - Educational Technology	LCFF - VPSS Peer Assistance Review	Child Dev Ctr Based Rsrv Act - Restricted CSPP	Child Dev Ctr Based Rsrv Acct - Restricted CCTR	Reversing Opioid Overdoses
RESOURCE CODE	7413	7829	0664	0670	6130	6136 (6129)	6620
REVENUE OBJECT	8590	8590	8091/8980-22	8091	8990	8990	8590
LOCAL DESCRIPTION (if any)	consolidated		880	882-618000	120-613012	120-613012	fd 880
AWARD							
1. Prior Year Restricted							
Ending Balance	89,541.14	2,952,966.80	644,198.84		1,183,441.25	62,174.93	114,816.00
2. a. Current Year Award		1,036,599.00	825,611.00	45,595.47	519,761.06	21,290.73	116,529.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	1,036,599.00	825,611.00	45,595.47	519,761.06	21,290.73	116,529.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	89,541.14	3,989,565.80	1,469,809.84	45,595.47	1,703,202.31	83,465.66	231,345.00
REVENUES							
5. Cash Received in Current Year		1,036,599.00	825,611.00	45,595.47	382,320.35	21,290.73	116,529.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	137,440.71	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	137,440.71	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	1,036,599.00	825,611.00	45,595.47	519,761.06	21,290.73	116,529.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,592.52		1,094,153.74	45,595.47			1,340.72
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	4,592.52	0.00	1,094,153.74	45,595.47	0.00	0.00	1,340.72
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	84,948.62	3,989,565.80	375,656.10	0.00	1,703,202.31	83,465.66	230,004.28

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	A-G Access/Success Grant	Learning Recovery Block Grant consolidated	Ethnic Studies Block Grant	Antibias Education Grant	CCSPP: Implementation Grant	CCSPP: Coordination Grant	Early Ed Exceptnl Needs
RESOURCE CODE	7412	7435	7814	6318	6332	6333	6510
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8311
LOCAL DESCRIPTION (if any)	Consolidated	consolidated re 7435	consolidated	631888	FD880	FD880	FD 950/ CC319100 Mgr 5702
AWARD							
1. Prior Year Restricted							
Ending Balance	175,748.94	458,326.95	11,876.22	99,354.58	12,894,801.60	505,642.00	84,756.22
2. a. Current Year Award						500,000.00	4,181,897.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	500,000.00	4,181,897.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	175,748.94	458,326.95	11,876.22	99,354.58	12,894,801.60	1,005,642.00	4,266,653.22
REVENUES							
5. Cash Received in Current Year				(57,250.89)	(8,535,000.00)	(77,500.00)	3,811,148.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	57,250.89	8,535,000.00	577,500.00	370,749.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	57,250.89	8,535,000.00	577,500.00	370,749.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	500,000.00	4,181,897.00
EXPENDITURES							
10. Donor-Authorized Expenditures	58,460.71	283,156.30	2,560.00	83,752.93	3,234,504.67	469,159.59	4,160,511.41
11. Non Donor-Authorized							
Expenditures							

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	025	026	027	028
12. Total Expenditures (line 10 plus line 11)	58,460.71	283,156.30	2,560.00	83,752.93	3,234,504.67	469,159.59	4,160,511.41
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	117,288.23	175,170.65	9,316.22	15,601.65	9,660,296.93	536,482.41	106,141.81

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	029	030	031	032	033	
STATE PROGRAM NAME	Deferred Maintenance	LCFF Transportation	Differentiated Assistance	Solar Project Escrow Account	Classified EE Summer ASsistance Program	TOTAL
RESOURCE CODE	0014	0990	0688	9015	7415	
REVENUE OBJECT		8091/8990	8011			
LOCAL DESCRIPTION (if any)	FD 801	990	0688xx	801	FD 800	
AWARD						
1. Prior Year Restricted						
Ending Balance	693,353.02		3,114,905.73	9,583,125.00		36,998,070.09
2. a. Current Year Award		1,069,348.00	4,766,667.00		357,807.00	157,448,293.32
b. Other Adjustments		13,367.00	35,000.00	345,050.23	301,352.00	707,167.61
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	0.00	1,082,715.00	4,801,667.00	345,050.23	659,159.00	158,155,460.93
3. Required Matching Funds/Other						0.00
4. Total Available Award						
(sum lines 1, 2c, & 3)	693,353.02	1,082,715.00	7,916,572.73	9,928,175.23	659,159.00	195,153,531.02
REVENUES						
5. Cash Received in Current Year			4,801,667.00	345,050.23	301,352.00	142,166,424.26
6. Amounts Included in Line 5 for						
Prior Year Adjustments						(1.90)
7. a. Accounts Receiv able						
(line 2c minus lines 5 & 6)	0.00	1,082,715.00	0.00	0.00	357,807.00	15,989,038.57
b. Noncurrent Accounts Receivable						1.90
c. Current Accounts Receivable						
(line 7a minus line 7b)	0.00	1,082,715.00	0.00	0.00	357,807.00	15,989,036.67
8. Contributed Matching Funds						0.00
9. Total Available						
(sum lines 5, 7c, & 8)	0.00	1,082,715.00	4,801,667.00	345,050.23	659,159.00	158,155,460.93
EXPENDITURES						
10. Donor-Authorized Expenditures	353,718.88	1,082,715.00	3,769,754.58	5,486,872.30	301,351.33	163,822,038.25
11. Non Donor-Authorized						
Expenditures		1,147,141.00	150,000.00			1,297,141.00
12. Total Expenditures						

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	029	030	031	032	033	
(line 10 plus line 11)	353,718.88	2,229,856.00	3,919,754.58	5,486,872.30	301,351.33	165,119,179.25
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	339,634.14	0.00	4,146,818.15	4,441,302.93	357,807.67	31,331,492.77

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	ASAP Connect Local	Response to Instruction & Intervention	Inclusion Collaborative Conference	Sobrato Matching Funds (9302)	Ed Services Support	ASAP Connect Local	Educational Support Local Rev
RESOURCE CODE	9116	9124	9139	9102	9109	9116	9117
REVENUE OBJECT	8689/8677	8677	8677/8689	8677	8677 & 8689	8689/8677	8990
LOCAL DESCRIPTION (if any)	930-546415	930-544220	930-913993	930-910293	930-544140	930-546415	930-544150
AWARD							
1. Prior Year Restricted							
Ending Balance	1,123.16	752,512.86	198,411.41	10,957.77	72,834.82	1,123.16	54,260.34
2. a. Current Year Award		370,283.68	140,922.57		630.00		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	370,283.68	140,922.57	0.00	630.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,123.16	1,122,796.54	339,333.98	10,957.77	73,464.82	1,123.16	54,260.34
REVENUES							
5. Cash Received in Current Year		370,283.68	140,922.57		630.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	370,283.68	140,922.57	0.00	630.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		274,008.58	133,732.68	2,557.55	11,081.76		
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	0.00	274,008.58	133,732.68	2,557.55	11,081.76	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,123.16	848,787.96	205,601.30	8,400.22	62,383.06	1,123.16	54,260.34

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	VAPA Local	Assessment & Assessment Local	TSB Internal Services Fees	MTSS Local Revenue	Region V Math	FHYS Local Revenue	CISC Symposium
RESOURCE CODE	9127	9132	9137	9145	9146	9152	9156
REVENUE OBJECT	8389	8677	8689	8677	8677	8689	8699
LOCAL DESCRIPTION (if any)	930-544303	930-544971	930-913700	930-914593	930-914693	930-915293	930-915693
AWARD							
1. Prior Year Restricted							
Ending Balance	12,495.32	29,580.57	37,591.49	75,809.22	3,543.25		24,744.53
2. a. Current Year Award	4,154.00					6,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	4,154.00	0.00	0.00	0.00	0.00	6,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	16,649.32	29,580.57	37,591.49	75,809.22	3,543.25	6,000.00	24,744.53
REVENUES							
5. Cash Received in Current Year	4,154.00					6,000.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	4,154.00	0.00	0.00	0.00	0.00	6,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,205.73	2,561.02	853.79	163.11		5,000.00	13,003.59
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	1,205.73	2,561.02	853.79	163.11	0.00	5,000.00	13,003.59
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	15,443.59	27,019.55	36,737.70	75,646.11	3,543.25	1,000.00	11,740.94

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	Teacher Recognition Day Donations	Career Tech Education Donations	Inclusion Collaborative Donation	Seeds Visitation/Chandler Donation	Special Education Donations	GPO Donations	Deputy Superintendent Donations
RESOURCE CODE	9921	9923	9925	9917	9944	9948	9939
REVENUE OBJECT	8689/8699-99	8699	8699	8699	8699	8699/8990	8699-99
LOCAL DESCRIPTION (if any)	930-720040	930-544233	930-418032	932-901070	932	930	930-993993
AWARD							
1. Prior Year Restricted							
Ending Balance	2,659.02		161.75	123,002.43	96,785.55	10,000.00	12,034.16
2. a. Current Year Award	18,250.00	1,000.00	100,000.00	3,975.52	4,111.03		20,000.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	18,250.00	1,000.00	100,000.00	3,975.52	4,111.03	0.00	20,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	20,909.02	1,000.00	100,161.75	126,977.95	100,896.58	10,000.00	32,034.16
REVENUES							
5. Cash Received in Current Year	18,250.00	1,000.00	100,000.00	3,975.52	4,111.03		20,000.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	18,250.00	1,000.00	100,000.00	3,975.52	4,111.03	0.00	20,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	13,256.08		99,137.82	907.26	23,240.51		14,500.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	13,256.08	0.00	99,137.82	907.26	23,240.51	0.00	14,500.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	7,652.94	1,000.00	1,023.93	126,070.69	77,656.07	10,000.00	17,534.16

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	LCFF - Williams	Walden West Special Events	Head Start Equip Sales	AED Donations	AED Donations	Just Run Donations	Digital Divide Donation
RESOURCE CODE	0580	9103	9462	9901	9936	9941	9945
REVENUE OBJECT	8590	8689	8631	8699-99	8699		8699
LOCAL DESCRIPTION (if any)	738588	930-910385	930	939-544076	930	939	930
AWARD							
1. Prior Year Restricted							
Ending Balance	7,204.60		12,029.75	14,728.69	300.00	31.66	1,110.69
2. a. Current Year Award		2,794.96		5,000.00		50,000.00	365.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	2,794.96	0.00	5,000.00	0.00	50,000.00	365.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	7,204.60	2,794.96	12,029.75	19,728.69	300.00	50,031.66	1,475.69
REVENUES							
5. Cash Received in Current Year		2,794.96		5,000.00			365.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	2,794.96	0.00	5,000.00	0.00	50,000.00	365.00
EXPENDITURES							
10. Donor-Authorized Expenditures	610.16	2,794.96	6,519.46	7,200.00			279.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	025	026	027	028
(line 10 plus line 11)	610.16	2,794.96	6,519.46	7,200.00	0.00	0.00	279.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	6,594.44	0.00	5,510.29	12,528.69	300.00	50,031.66	1,196.69

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	HS Staff Donations	Library Service Workshop & fees	Inclusion Collaborative Sv c Fee	Cafeteria Profit sharing	Multilingual & Humanities Education	Innovation & Instructional Support	YHW Services
RESOURCE CODE	9946	9110	9123	9140	9143	9144	9153
REVENUE OBJECT	8699	8699/8677	8xxx	8699	8677/8689	8677/8689	8689
LOCAL DESCRIPTION (if any)	930	930-544850	418038	930-721050	930-914393	930-914493	930-915399
AWARD							
1. Prior Year Restricted							
Ending Balance	7.64	2,710.72	1,048,316.50	68,246.00	251,772.43	303,460.30	218,339.64
2. a. Current Year Award			827,158.48	420.00	159,375.21	450,139.94	7,891.62
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	827,158.48	420.00	159,375.21	450,139.94	7,891.62
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	7.64	2,710.72	1,875,474.98	68,666.00	411,147.64	753,600.24	226,231.26
REVENUES							
5. Cash Received in Current Year			562,169.48	420.00	94,761.21	396,944.18	7,891.62
6. Amounts Included in Line 5 for							
Prior Year Adjustments					(15,822.00)	(14,923.00)	
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	264,989.00	0.00	80,436.00	68,118.76	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	264,989.00	0.00	80,436.00	68,118.76	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	827,158.48	420.00	175,197.21	465,062.94	7,891.62
EXPENDITURES							
10. Donor-Authorized Expenditures	7.00	2,045.18	706,780.00	52,704.36	173,029.97	252,370.48	20,276.38
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	029	030	031	032	033	034	035
(line 10 plus line 11)	7.00	2,045.18	706,780.00	52,704.36	173,029.97	252,370.48	20,276.38
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	.64	665.54	1,168,694.98	15,961.64	238,117.67	501,229.76	205,954.88

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	036	037	038	039	040	041	042
LOCAL PROGRAM NAME	SRTAC Events	Catalyst	SBCOE MOU: CAL-MSCS Math Steer	MTSS Training	Bend the Arc Racial Justice Grant Program	Educator Prep Program Donation	GPO Sponsorships
RESOURCE CODE	9159	9336	9352	9404	9520	9943	9506
REVENUE OBJECT	8689	8699	8689	8677	8689	8699	8699
LOCAL DESCRIPTION (if any)	930-915993	930-933693	930-935287	930-940493	930-952093	930	930-9506xx
AWARD							
1. Prior Year Restricted							
Ending Balance		0.00	0.00	10,770.43	0.00	3,000.00	6,617.10
2. a. Current Year Award	161,096.36	1,500,000.00	28,000.00		2,000.00	3,180.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	161,096.36	1,500,000.00	28,000.00	0.00	2,000.00	3,180.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	161,096.36	1,500,000.00	28,000.00	10,770.43	2,000.00	6,180.00	6,617.10
REVENUES							
5. Cash Received in Current Year	121,760.77	0.00	28,000.00		2,000.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	39,335.59	1,500,000.00	0.00	0.00	0.00	3,180.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	39,335.59	1,500,000.00	0.00	0.00	0.00	3,180.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	161,096.36	1,500,000.00	28,000.00	0.00	2,000.00	3,180.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	129,399.16	103,256.62	1,189.83	10,216.61	1,987.95	4,179.99	353.57
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	036	037	038	039	040	041	042
(line 10 plus line 11)	129,399.16	103,256.62	1,189.83	10,216.61	1,987.95	4,179.99	353.57
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	31,697.20	1,396,743.38	26,810.17	553.82	12.05	2,000.01	6,263.53

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	043	044	045	046	047	048	049
LOCAL PROGRAM NAME	SPED Fundraisers	SELPA Workshop Fees/Parent Legislative Day	SELPA High Quality IEP	Debt Service - Other Local Funding	San Andreas Regional Center	CAL ECSE MOU	IDRE R&E Contracts
RESOURCE CODE	9949	9122	9158	9010	9312	9501	9154
REVENUE OBJECT	8699	8xxx	8xxx	8660	8699	8699	8689
LOCAL DESCRIPTION (if any)	930	810-9122 total	930-9158 total	560-901056	950-400805	932-950193	930-800115
AWARD							
1. Prior Year Restricted							
Ending Balance	1,475.94	47,710.79	24,381.50	0.00	2,141,603.58	38,805.32	32,500.00
2. a. Current Year Award	4,082.14	13,500.00	25,000.00	(1.22)	0.00	26,500.00	5,323.25
b. Other Adjustments	(166.60)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,915.54	13,500.00	25,000.00	(1.22)	0.00	26,500.00	5,323.25
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,391.48	61,210.79	49,381.50	(1.22)	2,141,603.58	65,305.32	37,823.25
REVENUES							
5. Cash Received in Current Year	3,915.54	13,500.00	25,000.00	(1.22)		25,932.82	5,323.25
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	567.18	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	567.18	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	3,915.54	13,500.00	25,000.00	(1.22)	0.00	26,500.00	5,323.25
EXPENDITURES							
10. Donor-Authorized Expenditures	1.95	1,810.60	32,376.19		273,355.56	7,463.70	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	043	044	045	046	047	048	049
(line 10 plus line 11)	1.95	1,810.60	32,376.19	0.00	273,355.56	7,463.70	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	5,389.53	59,400.19	17,005.31	(1.22)	1,868,248.02	57,841.62	37,823.25

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	050	051	052	053	054	055	056
LOCAL PROGRAM NAME	MCAL Billing Option (formerly re 5640)	Youth Health & Wellness Donation	CYBHI Fee Schedule Program	Credentialing programs	Applicant Fingerprint Svcs	Ongoing & Major Maint	RDA
RESOURCE CODE	9442	9947	0104	9141	9111	8150	9010
REVENUE OBJECT	8699	8699-99	8689	8677/8689	8677 & 8689	8980	8625/8990
LOCAL DESCRIPTION (if any)	882-944288	930-994793	930	930-914193	930-714100	801-801xxx	FD801
AWARD							
1. Prior Year Restricted							
Ending Balance	6,091,654.98	22,529.37		2,372,989.81	0.00	9,661,045.66	16,907,157.73
2. a. Current Year Award	9,590,740.77	6,666.67	20,417.13	3,087,394.33	13,713.00	3,956,062.86	6,292,611.42
b. Other Adjustments							(3,956,062.86)
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,590,740.77	6,666.67	20,417.13	3,087,394.33	13,713.00	3,956,062.86	2,336,548.56
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	15,682,395.75	29,196.04	20,417.13	5,460,384.14	13,713.00	13,617,108.52	19,243,706.29
REVENUES							
5. Cash Received in Current Year	9,590,740.77		20,417.13	2,801,904.33	1,734.00	3,956,062.86	2,336,548.56
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	6,666.67	0.00	285,490.00	11,979.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	6,666.67	0.00	285,490.00	11,979.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	9,590,740.77	6,666.67	20,417.13	3,087,394.33	13,713.00	3,956,062.86	2,336,548.56
EXPENDITURES							
10. Donor-Authorized Expenditures	2,001,434.49			3,596,769.66	13,713.00	4,273,927.90	1,509,740.74
11. Non Donor-Authorized Expenditures					13,524.00		
12. Total Expenditures							

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	050	051	052	053	054	055	056
(line 10 plus line 11)	2,001,434.49	0.00	0.00	3,596,769.66	27,237.00	4,273,927.90	1,509,740.74
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	13,680,961.26	29,196.04	20,417.13	1,863,614.48	0.00	9,343,180.62	17,733,965.55

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	057	058	059	060	
LOCAL PROGRAM NAME	Superintendent Office Contracts	RDA	CPIN Service Fee	CCLA Events	TOTAL
RESOURCE CODE	9114	9015	9136	9507	
REVENUE OBJECT	8677/8689	8325/8990	8689	8689	
LOCAL DESCRIPTION (if any)	930-544111	FD 801	930-913612	930-950793	
AWARD					
1. Prior Year Restricted					
Ending Balance	252,376.26	9,583,125.00	134,756.25	4,068.53	50,784,457.68
2. a. Current Year Award	20,000.00	345,050.23	60,153.00	99,618.37	27,433,580.32
b. Other Adjustments					(3,956,229.46)
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	20,000.00	345,050.23	60,153.00	99,618.37	23,477,350.86
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	272,376.26	9,928,175.23	194,909.25	103,686.90	74,261,808.54
REVENUES					
5. Cash Received in Current Year	28,000.00	345,050.23	58,025.00	66,591.37	21,170,178.66
6. Amounts Included in Line 5 for					
Prior Year Adjustments	(8,000.00)				(38,745.00)
7. a. Accounts Receivable					
(line 2c minus lines 5 & 6)	0.00	0.00	2,128.00	33,027.00	2,345,917.20
b. Noncurrent Accounts					
Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	0.00	0.00	2,128.00	33,027.00	2,345,917.20
8. Contributed Matching Funds					0.00
9. Total Available					
(sum lines 5, 7c, & 8)	28,000.00	345,050.23	60,153.00	99,618.37	23,516,095.86
EXPENDITURES					
10. Donor-Authorized Expenditures	125,149.22	5,486,872.30	(8.04)	18,059.88	19,411,077.31
11. Non Donor-Authorized					
Expenditures					13,524.00
12. Total Expenditures					

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	057	058	059	060	
(line 10 plus line 11)	125,149.22	5,486,872.30	(8.04)	18,059.88	19,424,601.31
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	147,227.04	4,441,302.93	194,917.29	85,627.02	54,850,731.23

Unaudited Actuals
2024-25 Unaudited Actuals
Schedule of Long-Term Liabilities

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			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	606,688.43		606,688.43		385,007.71	221,680.72	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	11,419,499.00	12,345,000.00	23,764,499.00	575,325.17	54,171.00	24,285,653.17	1,226,645.39
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	11,286,875.42		11,286,875.42		597,677.94	10,689,197.48	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	23,313,062.85	12,345,000.00	35,658,062.85	575,325.17	1,036,856.65	35,196,531.37	1,226,645.39
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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	7,095,505.00		7,095,505.00			7,095,505.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	229,466,551.34		229,466,551.34			242,882,239.09
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	236,562,056.34		236,562,056.34			249,977,744.09
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	229.44		229.44			237.62
5. Other ADA (Preload/Line B4, PY column)	219,711.49		219,711.49			217,663.37
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	7,095,505.00		7,095,505.00			7,095,505.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	29,921,155.00		29,921,155.00			29,921,155.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2023-24			Adjustments to 2024-25		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
CURRENT YEAR PROGRAM ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE 1. Total County Program ADA (Form A, Line B1d) 2. Total Charter Schools ADA (Form A, Line C2d plus C6d) 3. Total Current Year ADA (Lines B1 through B2)	2024-25 Annual Report			2025-26 Annual Estimate		
	184.43		184.43	167.00		167.00
	53.19		53.19	60.00		60.00
	237.62	0.00	237.62	227.00	0.00	227.00
	2024-25 P2 Report			2025-26 P2 Estimate		
			217,663.37			216,653.29
	2024-25 Actual			2025-26 Budget		
	603,951.68		603,951.68	634,128.00		634,128.00
CURRENT YEAR DISTRICT ADA 4. Total District Gann ADA (Sum of all District Form GANN, Line B3) C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 1. Homeowners' Exemption (Object 8021) 2. Timber Yield Tax (Object 8022) 3. Other Subventions/In-Lieu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Years' Taxes (Object 8043) 7. Supplemental Taxes (Object 8044) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Receipts from County Bd. of Supervisors (Object 8070) 11. Other In-Lieu Taxes (Object 8082) 12. Comm. Redevelopment Funds (Objects 8047 & 8625) 13. Parcel Taxes (Object 8621) 14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) 15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	190.75		190.75	210.00		210.00
	0.00		0.00	0.00		0.00
	209,451,590.76		209,451,590.76	220,101,593.00		220,101,593.00
	12,382,703.14		12,382,703.14	12,721,770.00		12,721,770.00
	1,218.88		1,218.88	1,184.00		1,184.00
	5,855,289.73		5,855,289.73	4,120,200.00		4,120,200.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	979.00		979.00
	19,132,509.89		19,132,509.89	18,192,534.00		18,192,534.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) 17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)						
	247,427,454.83	0.00	247,427,454.83	255,772,598.00	0.00	255,772,598.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	247,427,454.83	0.00	247,427,454.83	255,772,598.00	0.00	255,772,598.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			2,479,406.00			2,399,670.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			2,479,406.00			2,399,670.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	11,475,228.00		11,475,228.00	11,669,802.00		11,669,802.00
26. LCFF State Aid - Prior Years (Object 8019)	57,409.00		57,409.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	11,532,637.00	0.00	11,532,637.00	11,669,802.00	0.00	11,669,802.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	398,343,930.19		398,343,930.19	379,193,272.00		379,193,272.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	7,936,192.64		7,936,192.64	7,936,192.64		7,936,192.64
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			7,095,505.00			7,095,505.00
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0357			0.9553
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			7,614,841.61			7,214,860.76
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			229,466,551.34			242,882,239.09

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
6. Inflation Adjustment			1.0362			1.0644
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9907			0.9954
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			235,561,949.36			257,334,645.55
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			243,176,790.97			264,549,506.31
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			247,427,454.83			255,772,598.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			0.00			11,176,578.31
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			5,029,695.26			5,706,450.34
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			252,457,150.09			261,479,048.34
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			5,470,127.97
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			252,457,150.09			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			2,479,406.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			249,977,744.09			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			6,800,953.12			
SUMMARY						
16 Adjusted Appropriations Limit (Lines D9 plus D15)			249,977,744.09			264,549,506.31
17 Appropriations Subject to the Limit (Line D14d)			249,977,744.09			

[illegible]

Unaudited Actuals
2024-25 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	60,807.96		58,023.65	118,831.61
2. State Lottery Revenue	8560	261,533.71		123,390.94	384,924.65
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)		322,341.67	0.00	181,414.59	503,756.26
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	134,530.02		85,736.74	220,266.76
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	52,480.00			52,480.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	21,012.23		0.00	21,012.23
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	10,325.09			10,325.09
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		218,347.34	0.00	85,736.74	304,084.08
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	103,994.33	0.00	95,677.85	199,672.18
D. COMMENTS:					

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.

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	403,992,348.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	52,740,180.08
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	260,221.46
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	9,478,264.55
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	345,050.23
4. Other Transfers Out	All	9200	7200-7299	62,356,583.93
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
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	8,354,131.42
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	2,870,253.81
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:				83,664,505.40
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)				267,587,662.84
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				437.73
B. Expenditures per ADA (Line I.E divided by Line II.A)				611,307.57
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.)		244,755,930.24		526,300.25
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)		244,755,930.24		526,300.25
B. Required effort (Line A.2 times 90%)		220,280,337.22		473,670.23
C. Current year expenditures (Line I.E and Line II.B)		267,587,662.84		611,307.57
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 2026-27 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

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) 25,513,866.49
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) 237,571,319.72

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) 10.74%

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) 21,151,265.55
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 7,830,745.74

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	99,125.90
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)	1,199,747.52
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)	30,280,884.71
9. Carry-Forward Adjustment (Part IV, Line F)	(798,528.77)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,482,355.94
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	106,289,828.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	52,982,481.05
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	50,004,717.68
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,493,561.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	260,221.46
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,540.87
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	18,358,284.20
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)	17,620,222.08
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)	8,298,287.76
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)	9,971,085.99
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)	242,206.27
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,789,357.19
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	283,312,793.77
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)	10.69%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	10.41%

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)	30,280,884.71
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
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 (10.97%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.97%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.97%) times Part III, Line B19); zero if positive	(798,528.77)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(798,528.77)
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:	10.41%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-399264.38) is applied to the current year calculation and the remainder (\$-399264.39) is deferred to one or more future years:	10.55%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-266176.26) is applied to the current year calculation and the remainder (\$-532352.51) is deferred to one or more future years:	10.59%
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)	(798,528.77)

Approved
indirect cost
rate: 10.97%

Highest rate
used in any
program: 10.97%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	187,010.02	10,325.09	5.52%
01	3010	680,383.04	68,038.33	10.00%
01	3025	555,014.20	55,501.43	10.00%
01	3060	4,946,999.13	395,766.97	8.00%
01	3182	553,855.41	55,385.44	10.00%
01	3183	326,490.74	33,031.31	10.12%
01	3310	1,348,534.20	97,091.65	7.20%
01	3315	41,514.42	3,113.58	7.50%
01	3327	45,663.00	3,425.00	7.50%
01	3345	156.28	11.72	7.50%
01	3385	823,947.27	82,394.73	10.00%
01	3395	44,999.51	2,474.97	5.50%
01	4127	63,945.68	6,394.57	10.00%
01	4203	27,731.08	2,773.40	10.00%
01	4204	140,791.21	14,435.81	10.25%
01	4610	137,111.46	14,887.39	10.86%
01	5210	26,179,997.23	2,777,755.52	10.61%
01	5630	362,597.89	39,776.99	10.97%
01	5632	17,378.83	1,737.88	10.00%
01	5810	1,896,995.14	204,078.12	10.76%
01	6018	689,287.73	68,928.77	10.00%
01	6054	1,111,264.44	121,905.71	10.97%
01	6128	258,880.40	28,398.80	10.97%
01	6266	546,243.28	54,624.33	10.00%
01	6318	75,473.49	8,279.44	10.97%
01	6332	2,692,174.13	295,331.50	10.97%
01	6333	377,723.34	41,436.25	10.97%
01	6334	1,562,951.71	171,455.80	10.97%
01	6388	324,176.12	12,967.04	4.00%
01	6500	110,532,912.06	8,231,747.08	7.45%
01	6510	3,870,243.17	290,268.24	7.50%
01	6515	83,964.55	8,396.45	10.00%
01	6520	122,931.82	12,293.18	10.00%
01	6545	645,160.98	70,774.16	10.97%
01	6546	72,070.37	3,996.63	5.55%
01	6680	86,440.48	9,482.52	10.97%
01	6685	80,382.06	8,817.91	10.97%
01	6690	210,896.71	23,135.37	10.97%

01	6695	845,920.43	92,797.47	10.97%
01	6762	212,548.00	21,254.79	10.00%
01	6770	31,468.51	314.69	1.00%
01	7339	8,889.00	888.90	10.00%
01	7366	447,114.35	44,711.44	10.00%
01	7399	52,278.48	5,227.85	10.00%
01	7412	47,373.37	4,587.34	9.68%
01	7413	4,175.02	417.50	10.00%
01	7435	257,415.09	25,741.21	10.00%
01	7505	378,505.33	41,522.04	10.97%
01	7810	4,885,924.43	293,892.87	6.02%
01	8150	3,525,899.33	352,589.94	10.00%
01	9010	26,895,769.90	2,536,610.05	9.43%
12	5025	134,543.05	10,090.73	7.50%
12	5035	724,309.51	77,934.62	10.76%
12	5055	109,867.32	10,986.68	10.00%
12	5160	187,374.83	18,478.81	9.86%
12	5320	635,313.24	37,737.61	5.94%
12	5340	25,698.23	1,526.47	5.94%
12	5460	99,782.41	5,927.07	5.94%
12	6040	1,029.21	77.19	7.50%
12	6045	8,012.56	801.44	10.00%
12	6052	8,375.48	628.52	7.50%
12	6057	485,145.39	48,514.58	10.00%
12	6100	4,026.03	402.97	10.01%
12	6102	274,969.25	27,496.93	10.00%
12	6105	10,089,764.72	756,761.39	7.50%
12	6110	1,084,549.45	108,454.55	10.00%
12	6123	34,379.56	3,771.44	10.97%
12	6127	691,996.28	69,708.72	10.07%
12	6160	6,004.04	450.30	7.50%
12	6770	5,556.96	55.57	1.00%
12	9010	1,455.67	109.18	7.50%

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	30,788,660.35	1,812,424.40	32,601,084.75	5,221,726.75		37,822,811.50
1110	Regular Education, K-12	1,682,998.64	642.38	1,683,641.02	269,669.35		1,953,310.37
3100	Alternative Schools	6,038,328.59	95,286.75	6,133,615.34	982,423.24		7,116,038.58
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
3500	County Community Schools	3,989,287.14	131,546.82	4,120,833.96	660,035.37		4,780,869.33
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	5,837,740.51	219,517.25	6,057,257.76	970,193.02		7,027,450.78
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,395,347.67	0.00	1,395,347.67	223,493.31		1,618,840.98
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	7,787,402.63	642.38	7,788,045.01	1,247,413.80		9,035,458.81
4900	Other Supplemental Education	13,079,974.93	373,582.62	13,453,557.55	2,154,860.85		15,608,418.40
5000-5999	Special Education	137,979,727.04	4,636,510.78	142,616,237.82	22,842,890.96		165,459,128.78
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	7,553,126.15	0.00	7,553,126.15	1,209,786.77		8,762,912.92
7150	Nonagency - Other	125,862.42	0.00	125,862.42	20,159.43		146,021.85
8100	Community Services	184,198.74	0.00	184,198.74	29,503.17		213,701.91
8500	Child Care and Development Services	708,644.26	0.00	708,644.26	113,503.79		822,148.05
8600	County Services to Districts	58,074,480.27	6,628.43	58,081,108.70	9,302,870.79		67,383,979.49
Other Costs							
----	Food Services					1,052,968.41	1,052,968.41
----	Enterprise					2,540.87	2,540.87
----	Facilities Acquisition & Construction					9,507,718.69	9,507,718.69
----	Other Outgo					64,483,629.51	64,483,629.51
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		4,684.26	4,684.26	2,369,629.57		2,374,313.83
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,179,914.77)		(1,179,914.77)
----	Total County School Service and Charter Schools Funds Expenditures	275,225,779.34	7,281,466.07	282,507,245.41	46,438,245.40	75,046,857.48	403,992,348.29

Unaudited Actuals
2024-25
County School Service 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 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	16,568,408.27	2,903,500.45	898,629.11	1,932,457.70	7,311,554.08	0.00	0.00			1,091,655.38	82,455.36	30,788,660.35
	1110 Regular Education, K-12	789,618.80	0.00	96,843.80	0.00	796,536.04	0.00	0.00			0.00	0.00	1,682,998.64
	3100 Alternative Schools	3,396,405.04	350,099.55	3,209.26	1,017,939.52	1,073,883.83	0.00	0.00			196,791.39	0.00	6,038,328.59
	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
	3500 County Community Schools	1,742,492.62	273,142.53	832.27	985,766.05	652,310.64	0.00	0.00			334,743.03	0.00	3,989,287.14
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3600 Juvenile Courts	3,953,141.84	89,696.89	3,357.96	781,214.11	830,058.82	0.00	0.00			180,270.89	0.00	5,837,740.51
	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	1,395,347.67	0.00	0.00			0.00	0.00	1,395,347.67
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4850 Migrant Education	3,935,778.26	1,615,974.87	301,710.37	0.00	1,894,920.07	0.00	0.00			39,019.06	0.00	7,787,402.63
	4900 Other Supplemental Education	0.00	3,034,050.34	0.00	0.00	5,316,808.48	0.00	4,601,718.64			127,397.47	0.00	13,079,974.93
	5000-5999 Special Education	90,047,967.82	2,306,220.76	912,271.77	9,842,248.95	30,601,220.69	2,027,164.23	0.00			2,082,881.91	159,750.91	137,979,727.04
	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	42,687.05	563,097.58	0.00	0.00	0.00	0.00	0.00	0.00	6,946,076.78	1,264.74	0.00	7,553,126.15
	7150 Nonagency - Other	0.00	125,862.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,862.42
	8100 Community Services		0.00	0.00	0.00	0.00	0.00		184,198.74	0.00	0.00	0.00	184,198.74
	8500 Child Care and Development Services	0.00	273,788.55	0.00	0.00	358,832.99	0.00		76,022.72	0.00	0.00	0.00	708,644.26
	8600 County Services to Districts		33,724,129.20	155,206.04	0.00	5,075,509.88	0.00	0.00		19,113,082.51	6,552.64	0.00	58,074,480.27
Total Direct Charged Costs		120,476,499.70	45,259,563.14	2,372,060.58	14,559,626.33	55,306,983.19	2,027,164.23	4,601,718.64	260,221.46	26,059,159.29	4,060,576.51	242,206.27	275,225,779.34

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	10,795.58	1,801,628.82	0.00	1,812,424.40
1110	Regular Education, K-12	642.38	0.00	0.00	642.38
3100	Alternative Schools	3,032.05	92,254.70	0.00	95,286.75
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	1,477.48	130,069.34	0.00	131,546.82
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	3,712.98	215,804.27	0.00	219,517.25
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
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	642.38	0.00	0.00	642.38
4900	Other Supplemental Education	0.00	373,582.62	0.00	373,582.62
5000-5999	Special Education (allocated to 5001)	51,376.30	4,585,134.48	0.00	4,636,510.78
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
8600	County Services to Districts	0.00	6,628.43	0.00	6,628.43
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	4,684.26	0.00	0.00	4,684.26
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		76,363.41	7,205,102.66	0.00	7,281,466.07

Unaudited Actuals
2024-25
County School Service and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in County School Service and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	17,936,806.90
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	99,125.90
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	21,728,959.68
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	7,853,267.69
5	Total Central Administration Costs in County School Service and Charter Schools Funds	47,618,160.17
B.	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	275,225,779.34
2	Total Allocated Costs (from Form PCR, Column 2, Total)	7,281,466.07
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	282,507,245.41
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)	14,789,750.27
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	14,789,750.27
D.	Total Direct Charged and Allocated Costs (B3 + C5)	297,296,995.68
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	16.02%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	1,052,968.41				1,052,968.41
Enterprise (Objects 1000-5999, 6400-6920)		2,540.87			2,540.87
Facilities Acquisition & Construction (Objects 1000-6700)			9,507,718.69		9,507,718.69
Other Outgo (Objects 1000 - 7999)				64,483,629.51	64,483,629.51
Total Other Costs	1,052,968.41	2,540.87	9,507,718.69	64,483,629.51	75,046,857.48

Unaudited Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	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)	76,363.43	0.00	0.00	0.00	7,205,102.67	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten	33.61				165.80		
1110 Regular Education, K-12	2.00						
3100 Alternative Schools	9.44				8.49		
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	4.60				11.97		
3550 Community Day Schools							
3600 Juvenile Courts	11.56				19.86		
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education	2.00						
4900 Other Supplemental Education					34.38		
5000-5999 Special Education (allocated to 5001)	159.96				421.96		
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts					.61		
Other Funds							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)	14.58						

Unaudited Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	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)
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	237.75	0.00	0.00	0.00	663.07	0.00	0.00

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Funds 9310	Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(541,387.61)	0.00	(1,179,914.77)				
Other Sources/Uses Detail					157,159.02	0.00		
Fund Reconciliation							550,465.82	1,399,638.67
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							892,671.00	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	541,280.10	0.00	1,179,914.77	0.00				
Other Sources/Uses Detail					0.00	157,159.02		
Fund Reconciliation							348,077.06	552,050.51
13 CAFETERIA 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
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
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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		
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	107.51	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							167,629.98	7,151.41
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								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	541,387.61	(541,387.61)	1,179,914.77	(1,179,914.77)	157,159.02	157,159.02	1,958,843.86	1,958,840.59

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

43 10439 0000000
Report SEMA
F8AW392P3R(2024-25)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										1,429.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,872,548.65	484,896.84	0.00	2,488,136.17	872,301.05	31,481,194.81	2,429,454.22	40,628,531.74	
2000-2999	Classified Salaries	3,988,948.43	584,598.21	0.00	873,473.30	0.00	31,999,139.93	850,085.59	38,296,245.46	
3000-3999	Employee Benefits	3,492,689.61	501,670.65	0.00	1,670,605.59	447,592.08	37,240,891.00	261,831.54	43,615,280.47	
4000-4999	Books and Supplies	199,052.75	6,990.92	0.00	4,955.60	14,537.84	1,222,472.33	9,096.34	1,457,105.78	
5000-5999	Services and Other Operating Expenditures	3,083,862.20	296,942.16	0.00	217,712.95	49,641.92	13,700,244.79	996,732.26	18,345,136.28	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	22,000.00	0.00	0.00	0.00	5,627.35	511,633.96		539,261.31	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	13,659,101.64	1,875,098.78	0.00	5,254,883.61	1,389,700.24	116,155,576.82	4,547,199.95	142,881,561.04	
7310	Transfers of Indirect Costs	8,639,309.07	100,785.94	0.00	400,130.36	3,924.87	215,548.20		9,359,698.44	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations	4,636,510.78								4,636,510.78
	Total Indirect Costs and PCR Allocations	13,275,819.85	100,785.94	0.00	400,130.36	3,924.87	215,548.20	0.00	13,996,209.22	
	TOTAL COSTS	26,934,921.49	1,975,884.72	0.00	5,655,013.97	1,393,625.11	116,371,125.02	4,547,199.95	156,877,770.26	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	30,729.07	968,776.91	630,637.00	1,630,142.98	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	46,750.37		46,750.37	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	10,094.46	392,272.60		402,367.06	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	67,789.99		67,789.99	
5000-5999	Services and Other Operating Expenditures	0.00	44,999.51	0.00	0.00	847.17	210,988.50		256,835.18	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	44,999.51	0.00	0.00	41,670.70	1,686,578.37	630,637.00	2,403,885.58	
7310	Transfers of Indirect Costs	0.00	2,474.97	0.00	0.00	3,125.30	129,536.74		135,137.01	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	2,474.97	0.00	0.00	3,125.30	129,536.74	0.00	135,137.01	
	TOTAL BEFORE OBJECT 8980	0.00	47,474.48	0.00	0.00	44,796.00	1,816,115.11	630,637.00	2,539,022.59	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									2,539,022.59
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,872,548.65	484,896.84	0.00	2,488,136.17	841,571.98	30,512,417.90	1,798,817.22	38,998,388.76	

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

43 10439 0000000
Report SEMA
F8AW392P3R(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	3,988,948.43	584,598.21	0.00	873,473.30	0.00	31,952,389.56	850,085.59	38,249,495.09
3000-3999	Employee Benefits	3,492,689.61	501,670.65	0.00	1,670,605.59	437,497.62	36,848,618.40	261,831.54	43,212,913.41
4000-4999	Books and Supplies	199,052.75	6,990.92	0.00	4,955.60	14,537.84	1,154,682.34	9,096.34	1,389,315.79
5000-5999	Services and Other Operating Expenditures	3,083,862.20	251,942.65	0.00	217,712.95	48,794.75	13,489,256.29	996,732.26	18,088,301.10
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	22,000.00	0.00	0.00	0.00	5,627.35	511,633.96		539,261.31
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,659,101.64	1,830,099.27	0.00	5,254,883.61	1,348,029.54	114,468,998.45	3,916,562.95	140,477,675.46
7310	Transfers of Indirect Costs	8,639,309.07	98,310.97	0.00	400,130.36	799.57	86,011.46		9,224,561.43
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,636,510.78							4,636,510.78
	Total Indirect Costs and PCR Allocations	13,275,819.85	98,310.97	0.00	400,130.36	799.57	86,011.46	0.00	13,861,072.21
	TOTAL BEFORE OBJECT 8980	26,934,921.49	1,928,410.24	0.00	5,655,013.97	1,348,829.11	114,555,009.91	3,916,562.95	154,338,747.67
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								154,338,747.67
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	380,835.57	14,365.44	0.00	179,297.18	0.00	174,786.70	789,229.28	1,538,514.17
2000-2999	Classified Salaries	1,252,424.06	0.00	0.00	0.00	0.00	495,077.53	396,565.92	2,144,067.51
3000-3999	Employee Benefits	907,747.12	4,419.93	0.00	70,804.75	0.00	291,670.01	.46	1,274,642.27
4000-4999	Books and Supplies	120,392.88	36.63	0.00	0.00	0.00	487,545.57	7,661.19	615,636.27
5000-5999	Services and Other Operating Expenditures	683,719.18	12,160.74	0.00	4,182.69	0.00	348,314.95	554,924.17	1,603,301.73
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	59,279.14		59,279.14
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,345,118.81	30,982.74	0.00	254,284.62	0.00	1,856,673.90	1,748,381.02	7,235,441.09
7310	Transfers of Indirect Costs	475,805.23	1,704.05	0.00	19,070.94	0.00	9,383.73		505,963.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	475,805.23	1,704.05	0.00	19,070.94	0.00	9,383.73	0.00	505,963.95
	TOTAL BEFORE OBJECT 8980	3,820,924.04	32,686.79	0.00	273,355.56	0.00	1,866,057.63	1,748,381.02	7,741,405.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								829,945.00
	TOTAL COSTS								8,571,350.04

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-PY)

2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	140,906,350.19	10,264,527.62
2.	Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	140,906,350.19	10,264,527.62

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	1,559.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	1,559.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

43 10439 0000000
Report SEMA
F8AW392P3R(2024-25)

SELPA: Santa Clara North West (NP)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

43 10439 0000000
Report SEMA
F8AW392P3R(2024-25)

SELPA:

Santa Clara North West (NP)

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

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

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

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

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

SECTION 3

Column A

Column B

Column C

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

43 10439 0000000
Report SEMA
F8AW392P3R(2024-25)

SELPA: Santa Clara North West (NP)

		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a.	Total special education expenditures	156,877,770.26		
b.	Less: Expenditures paid from federal sources	2,539,022.59		
c.	Expenditures paid from state and local sources	154,338,747.67	140,906,350.19	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		140,906,350.19	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	154,338,747.67	140,906,350.19	13,432,397.48

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

		Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
a.	Total special education expenditures	156,877,770.26		
b.	Less: Expenditures paid from federal sources	2,539,022.59		
c.	Expenditures paid from state and local sources	154,338,747.67	140,906,350.19	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		140,906,350.19	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	154,338,747.67	140,906,350.19	
d.	Special education unduplicated pupil count	1,429.00	1,559.00	
e.	Per capita state and local expenditures (Test2c/Test2d)	108,004.72	90,382.52	17,622.20

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

B. LOCAL EXPENDITURES ONLY METHOD

Actual
Comparison
Year

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

43 10439 0000000
Report SEMA
F8AW392P3R(2024-25)

SELPA: Santa Clara North West (NP)

		FY 2024-25	FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	8,571,350.04	10,934,751.62	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		10,934,751.62	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	8,571,350.04	10,934,751.62	(2,363,401.58)

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

		Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
	a. Expenditures paid from local sources	8,571,350.04	10,934,751.62	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		10,934,751.62	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	8,571,350.04	10,934,751.62	
	b. Special education unduplicated pupil count	1,429.00	1,559.00	
	c. Per capita local expenditures (Test4a/Test4b)	5,998.15	7,013.95	(1,015.81)

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

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

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SELPA: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00

SELPA: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	Adjustments*	Total
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

43 10439 0000000
Report SEMB
F8AW392P3R(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,429.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,532,478.00	463,702.00	0.00	2,472,943.00	824,759.00	29,413,319.00	2,429,454.22	38,136,655.22
2000-2999	Classified Salaries	3,595,640.00	597,725.00	0.00	820,397.00	0.00	36,538,774.00	850,085.59	42,402,621.59
3000-3999	Employee Benefits	2,947,133.00	464,593.00	0.00	1,478,798.00	383,317.00	43,292,456.00	261,831.54	48,828,128.54
4000-4999	Books and Supplies	185,989.00	19,457.00	0.00	204,739.00	500.00	1,507,826.00	9,096.34	1,927,607.34
5000-5999	Services and Other Operating Expenditures	5,566,733.00	431,547.00	0.00	456,419.00	8,075.00	10,300,874.00	996,732.26	17,760,380.26
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,827,973.00	1,977,024.00	0.00	5,433,296.00	1,216,651.00	121,093,249.00	4,547,199.95	149,095,392.95
7310	Transfers of Indirect Costs	9,563,351.00	108,736.00	0.00	446,476.00	2,464.00	184,376.00		10,305,403.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	9,563,351.00	108,736.00	0.00	446,476.00	2,464.00	184,376.00	0.00	10,305,403.00
	TOTAL COSTS	24,391,324.00	2,085,760.00	0.00	5,879,772.00	1,219,115.00	121,277,625.00	4,547,199.95	159,400,795.95
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,532,478.00	463,702.00	0.00	2,472,943.00	806,974.00	28,514,786.00	1,798,817.22	36,589,700.22
2000-2999	Classified Salaries	3,595,640.00	597,725.00	0.00	820,397.00	0.00	36,538,774.00	850,085.59	42,402,621.59
3000-3999	Employee Benefits	2,947,133.00	464,593.00	0.00	1,478,798.00	376,185.00	42,938,769.00	261,831.54	48,467,309.54
4000-4999	Books and Supplies	185,989.00	19,457.00	0.00	204,739.00	0.00	1,383,727.00	9,096.34	1,803,008.34
5000-5999	Services and Other Operating Expenditures	5,566,733.00	417,180.00	0.00	456,419.00	200.00	9,791,430.00	996,732.26	17,228,694.26
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,827,973.00	1,962,657.00	0.00	5,433,296.00	1,183,359.00	119,207,486.00	3,916,562.95	146,531,333.95
7310	Transfers of Indirect Costs	9,563,351.00	107,946.00	0.00	446,476.00	0.00	23,897.00		10,141,670.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	9,563,351.00	107,946.00	0.00	446,476.00	0.00	23,897.00	0.00	10,141,670.00
	TOTAL BEFORE OBJECT 8980	24,391,324.00	2,070,603.00	0.00	5,879,772.00	1,183,359.00	119,231,383.00	3,916,562.95	156,673,003.95
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								156,673,003.95

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	380,419.00	0.00	0.00	585,983.00	0.00	126,238.00	789,229.28	1,881,869.28
2000-2999	Classified Salaries	1,292,657.00	0.00	0.00	0.00	0.00	435,100.00	396,565.92	2,124,322.92
3000-3999	Employee Benefits	942,264.00	0.00	0.00	236,823.00	0.00	286,519.00	.46	1,465,606.46
4000-4999	Books and Supplies	115,489.00	1,000.00	0.00	0.00	0.00	979,245.00	7,661.19	1,103,395.19
5000-5999	Services and Other Operating Expenditures	1,213,261.00	34,071.00	0.00	0.00	0.00	2,314,505.00	554,924.17	4,116,761.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,944,090.00	35,071.00	0.00	822,806.00	0.00	4,181,607.00	1,748,381.02	10,731,955.02
7310	Transfers of Indirect Costs	700,684.00	1,929.00	0.00	63,768.00	0.00	10,016.00		776,397.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	700,684.00	1,929.00	0.00	63,768.00	0.00	10,016.00	0.00	776,397.00
	TOTAL BEFORE OBJECT 8980	4,644,774.00	37,000.00	0.00	886,574.00	0.00	4,191,623.00	1,748,381.02	11,508,352.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								824,948.00
	TOTAL COSTS								12,333,300.02

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,429.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	2,872,548.65	484,896.84	0.00	2,488,136.17	872,301.05	31,481,194.81	2,429,454.22	40,628,531.74
2000-2999	Classified Salaries	3,988,948.43	584,598.21	0.00	873,473.30	0.00	31,999,139.93	850,085.59	38,296,245.46
3000-3999	Employee Benefits	3,492,689.61	501,670.65	0.00	1,670,605.59	447,592.08	37,240,891.00	261,831.54	43,615,280.47
4000-4999	Books and Supplies	199,052.75	6,990.92	0.00	4,955.60	14,537.84	1,222,472.33	9,096.34	1,457,105.78
5000-5999	Services and Other Operating Expenditures	3,083,862.20	296,942.16	0.00	217,712.95	49,641.92	13,700,244.79	996,732.26	18,345,136.28
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	22,000.00	0.00	0.00	0.00	5,627.35	511,633.96		539,261.31
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,659,101.64	1,875,098.78	0.00	5,254,883.61	1,389,700.24	116,155,576.82	4,547,199.95	142,881,561.04
7310	Transfers of Indirect Costs	8,639,309.07	100,785.94	0.00	400,130.36	3,924.87	215,548.20		9,359,698.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,636,510.78							4,636,510.78
	Total Indirect Costs	8,639,309.07	100,785.94	0.00	400,130.36	3,924.87	215,548.20	0.00	9,359,698.44
	TOTAL COSTS	22,298,410.71	1,975,884.72	0.00	5,655,013.97	1,393,625.11	116,371,125.02	4,547,199.95	152,241,259.48
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	30,729.07	968,776.91	630,637.00	1,630,142.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	46,750.37		46,750.37
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	10,094.46	392,272.60		402,367.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	67,789.99		67,789.99
5000-5999	Services and Other Operating Expenditures	0.00	44,999.51	0.00	0.00	847.17	210,988.50		256,835.18
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	44,999.51	0.00	0.00	41,670.70	1,686,578.37	630,637.00	2,403,885.58
7310	Transfers of Indirect Costs	0.00	2,474.97	0.00	0.00	3,125.30	129,536.74		135,137.01
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	2,474.97	0.00	0.00	3,125.30	129,536.74	0.00	135,137.01
	TOTAL BEFORE OBJECT 8980	0.00	47,474.48	0.00	0.00	44,796.00	1,816,115.11	630,637.00	2,539,022.59
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,539,022.59

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

43 10439 0000000
Report SEMB
F8AW392P3R(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,872,548.65	484,896.84	0.00	2,488,136.17	841,571.98	30,512,417.90	1,798,817.22	38,998,388.76
2000-2999	Classified Salaries	3,988,948.43	584,598.21	0.00	873,473.30	0.00	31,952,389.56	850,085.59	38,249,495.09
3000-3999	Employee Benefits	3,492,689.61	501,670.65	0.00	1,670,605.59	437,497.62	36,848,618.40	261,831.54	43,212,913.41
4000-4999	Books and Supplies	199,052.75	6,990.92	0.00	4,955.60	14,537.84	1,154,682.34	9,096.34	1,389,315.79
5000-5999	Services and Other Operating Expenditures	3,083,862.20	251,942.65	0.00	217,712.95	48,794.75	13,489,256.29	996,732.26	18,088,301.10
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	22,000.00	0.00	0.00	0.00	5,627.35	511,633.96		539,261.31
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,659,101.64	1,830,099.27	0.00	5,254,883.61	1,348,029.54	114,468,998.45	3,916,562.95	140,477,675.46
7310	Transfers of Indirect Costs	8,639,309.07	98,310.97	0.00	400,130.36	799.57	86,011.46		9,224,561.43
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,636,510.78							4,636,510.78
	Total Indirect Costs	8,639,309.07	98,310.97	0.00	400,130.36	799.57	86,011.46	0.00	9,224,561.43
	TOTAL BEFORE OBJECT 8980	22,298,410.71	1,928,410.24	0.00	5,655,013.97	1,348,829.11	114,555,009.91	3,916,562.95	149,702,236.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								149,702,236.89
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	380,835.57	14,365.44	0.00	179,297.18	0.00	174,786.70	789,229.28	1,538,514.17
2000-2999	Classified Salaries	1,252,424.06	0.00	0.00	0.00	0.00	495,077.53	396,565.92	2,144,067.51
3000-3999	Employee Benefits	907,747.12	4,419.93	0.00	70,804.75	0.00	291,670.01	.46	1,274,642.27
4000-4999	Books and Supplies	120,392.88	36.63	0.00	0.00	0.00	487,545.57	7,661.19	615,636.27
5000-5999	Services and Other Operating Expenditures	683,719.18	12,160.74	0.00	4,182.69	0.00	348,314.95	554,924.17	1,603,301.73
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	59,279.14		59,279.14
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,345,118.81	30,982.74	0.00	254,284.62	0.00	1,856,673.90	1,748,381.02	7,235,441.09
7310	Transfers of Indirect Costs	475,805.23	1,704.05	0.00	19,070.94	0.00	9,383.73		505,963.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	475,805.23	1,704.05	0.00	19,070.94	0.00	9,383.73	0.00	505,963.95
	TOTAL BEFORE OBJECT 8980	3,820,924.04	32,686.79	0.00	273,355.56	0.00	1,866,057.63	1,748,381.02	7,741,405.04

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

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Report SEMB
F8AW392P3R(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								829,945.00
	TOTAL COSTS								8,571,350.04

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Santa Clara North West (NP)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

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SELPA: Santa Clara North West (NP)

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

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

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

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

43 10439 0000000
Report SEMB
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SELPA: Santa Clara North West (NP)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A

Budgeted
Amounts
(LB-B
Worksheet)
FY 2025-26

159,400,795.95

2,727,792.00

156,673,003.95

156,673,003.95

Budgeted
Amounts
FY 2025-26

159,400,795.95

2,727,792.00

156,673,003.95

156,673,003.95

1,429.00

Column B

Actual
Expenditures
Comparison
Year
FY 2024-25

154,338,747.67

(4,636,510.78)

149,702,236.89

0.00

0.00

149,702,236.89

Comparison
Year
FY 2024-25

154,338,747.67

(4,636,510.78)

149,702,236.89

0.00

0.00

149,702,236.89

1,429.00

Column C

Difference
(A - B)

6,970,767.06

Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

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SELPA: Santa Clara North West (NP)

e. Per capita state and local expenditures (Test2c/Test2d)	109,638.21	104,760.14	4,878.07
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If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2025-26	FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	12,333,300.02	10,934,751.62	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		10,934,751.62	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	12,333,300.02	10,934,751.62	1,398,548.40
If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .				

		Budget	Comparison Year	
		FY 2025-26	FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	12,333,300.02	10,934,751.62	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		10,934,751.62	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	12,333,300.02	10,934,751.62	
	b. Special education unduplicated pupil count	1,429.00	1,559.00	
	c. Per capita local expenditures (Test4a/Test4b)	8,630.72	7,013.95	1,616.77
If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .				

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

Lauren Nguyen

Contact Name

Director, Internal Business Services

(408) 453-6623

Telephone Number

LaNguyen@sccoe.org

SELPA: Santa Clara North West (NP)

Title

Email Address

SELPA: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

Unaudited Actuals
Unaudited Actuals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

Exception

FUND	RESOURCE	NEG. EFB
10	0000	(\$307.20)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 10		(\$307.20)
12	9010	(\$26,438.43)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 12		(\$26,438.43)
67	9010	(\$75,992.16)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 67		(\$75,992.16)

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

Passed

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

Passed

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

Passed

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

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

Passed

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

Passed

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

Passed

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

Exception

FUND	RESOURCE	OBJECT	VALUE
10	0000	9790	(\$307.20)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.			
12	9010	9790	(\$26,438.43)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.			
67	9010	9790	(\$75,992.16)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.			

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

SUPPLEMENTAL CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.	<u>Exception</u>
Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$10.69 % Explanation: Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 10.69%. We are self-funded with insurance groups in Worker's Compensation, Dental, Vision, Management Disability and OPEB and our annual actuarial studies do project budget surplus and reserves.	
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Unaudited Actuals

Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Santa Clara County Office of Education**Santa Clara County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUNCTION** - (Fatal) - All FUNCTION codes must be valid. **Passed****CHECKFUND** - (Fatal) - All FUND codes must be valid. **Passed****CHECKGOAL** - (Fatal) - All GOAL codes must be valid. **Passed****CHECKOBJECT** - (Fatal) - All OBJECT codes must be valid. **Passed****CHECKRESOURCE** - (Warning) - All RESOURCE codes must be valid. **Passed****CHK-FDXRS7690xOB8590** - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed****CHK-FUNCTIONxOBJECT** - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxFUNCTION-A** - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed****CHK-FUNDxFUNCTION-B** - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed****CHK-FUNDxGOAL** - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed****CHK-FUNDxOBJECT** - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxRESOURCE** - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed****CHK-GOALxFUNCTION-A** - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed****CHK-GOALxFUNCTION-B** - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
10	0000	(\$307.20)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 10		(\$307.20)
12	9010	(\$26,438.43)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 12		(\$26,438.43)
67	9010	(\$75,992.16)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 67		(\$75,992.16)

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

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

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

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>																												
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>																												
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>																												
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>																												
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>																												
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>																												
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>																												
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>																												
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>																												
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	<u>Exception</u>																												
<table><tr><th>FUND</th><th>RESOURCE</th><th>OBJECT</th><th>VALUE</th></tr><tr><td>10</td><td>0000</td><td>9790</td><td>(\$307.20)</td></tr><tr><td colspan="4">Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.</td></tr><tr><td>12</td><td>9010</td><td>9790</td><td>(\$26,438.43)</td></tr><tr><td colspan="4">Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.</td></tr><tr><td>67</td><td>9010</td><td>9790</td><td>(\$75,992.16)</td></tr><tr><td colspan="4">Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.</td></tr></table>	FUND	RESOURCE	OBJECT	VALUE	10	0000	9790	(\$307.20)	Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.				12	9010	9790	(\$26,438.43)	Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.				67	9010	9790	(\$75,992.16)	Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.				
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PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>																												
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>																												
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>																												
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>																												
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>																												
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>																												

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>