Santa Clara County
Office of Education

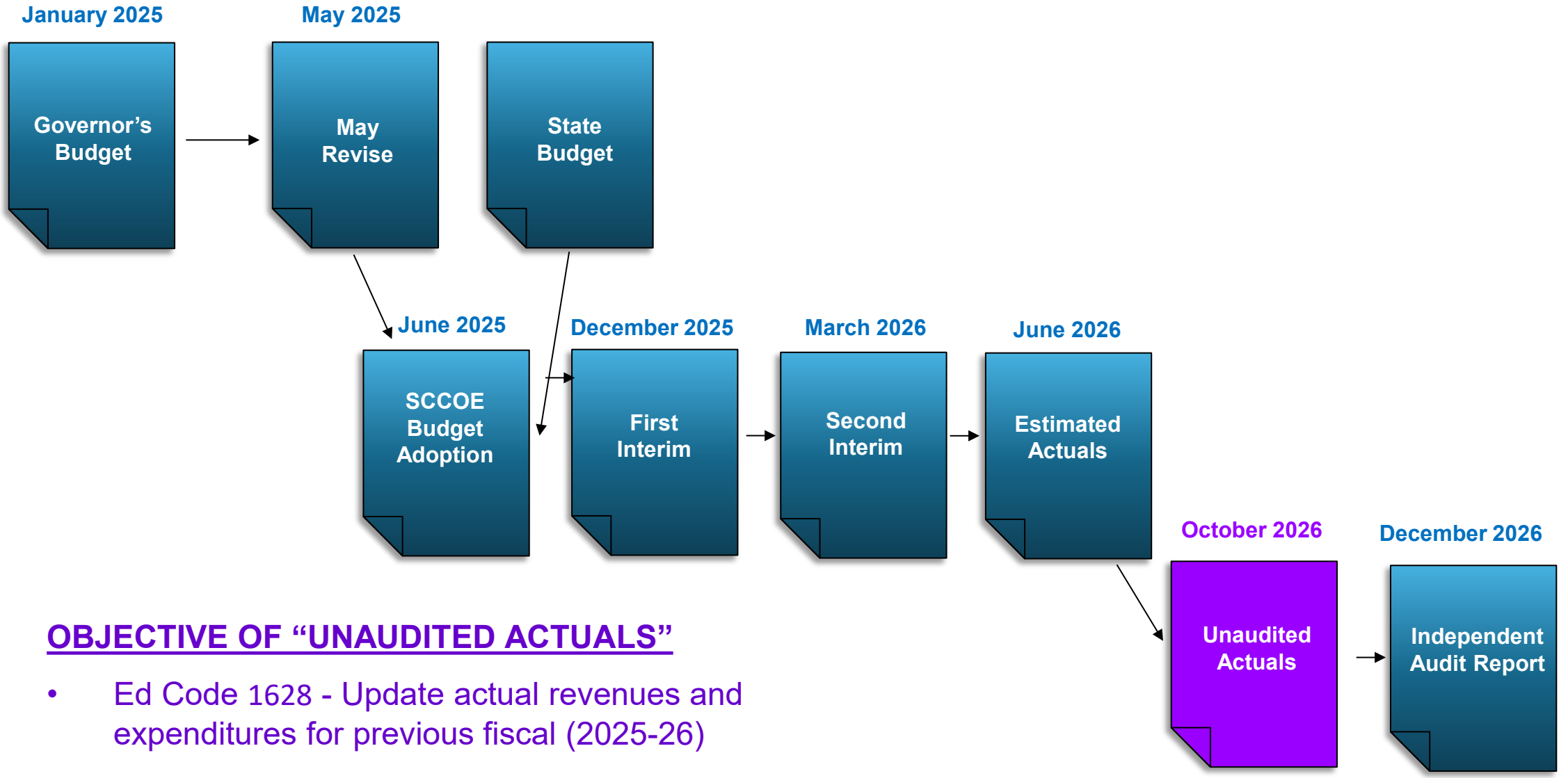
County School Service Fund
2025-26 Unaudited Actuals

October 7, 2026

sccoe.org

Santa Clara County Office of Education

Fiscal Year 2025-26
Budgeting and Financial Reporting Process



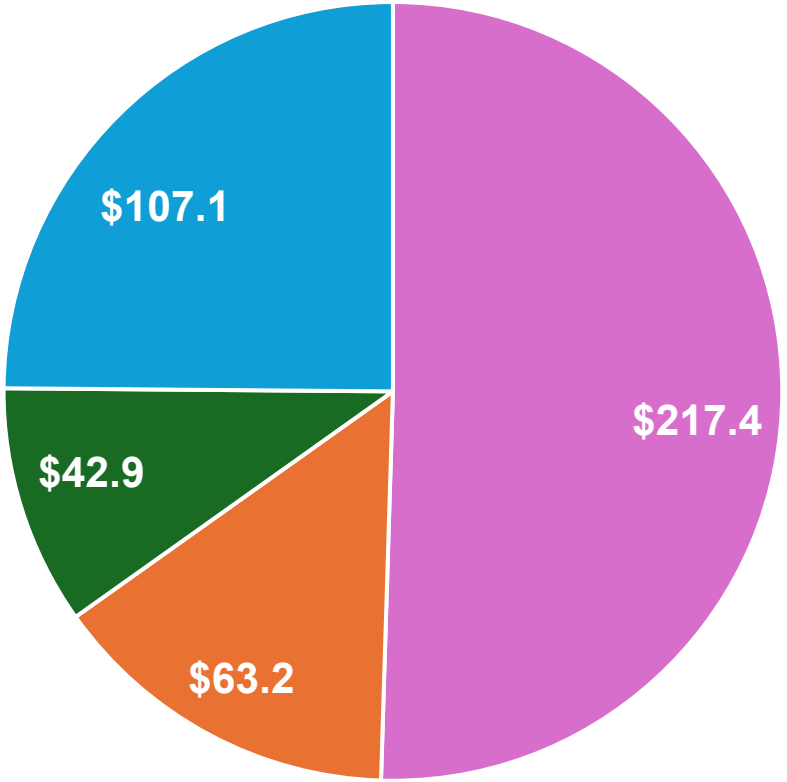
OBJECTIVE OF "UNAUDITED ACTUALS"

- Ed Code 1628 - Update actual revenues and expenditures for previous fiscal (2025-26)

Santa Clara County Office of Education

County School Service Fund
Combined Unrestricted and Restricted Revenues
2025-26 Unaudited Actuals (in millions)

Second Interim Budget
$430.6M



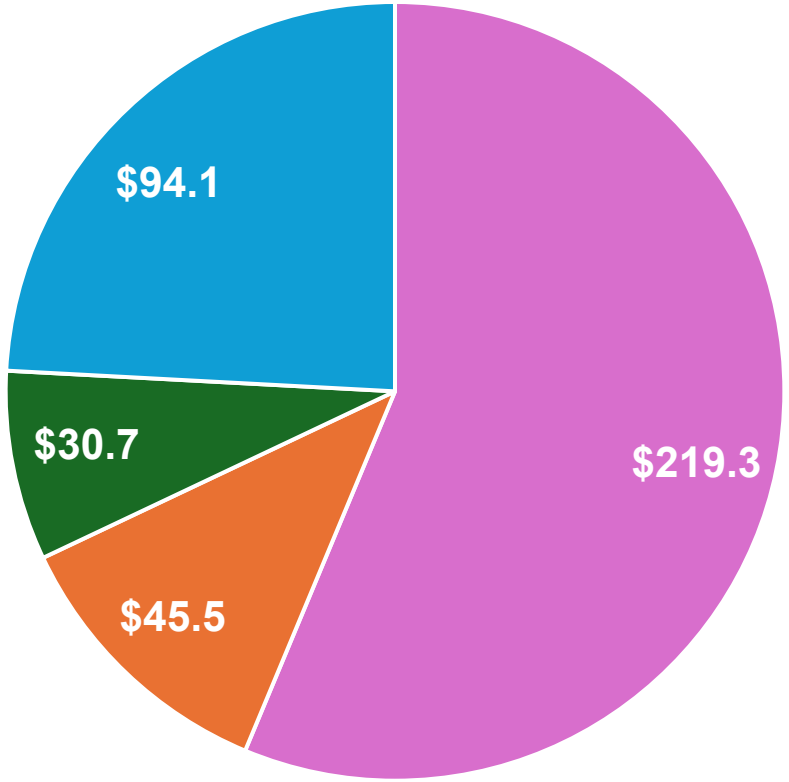
Local Control Funding Formula (LCFF) Sources

Federal Revenues

State Revenues

Local Revenues

Unaudited Actuals
$389.6M



Reference: *1. LCFF Sources, FY2025-26 County School Service Fund Unaudited Actuals Book, Page 3 – PDF Page 6*

Santa Clara County Office of Education

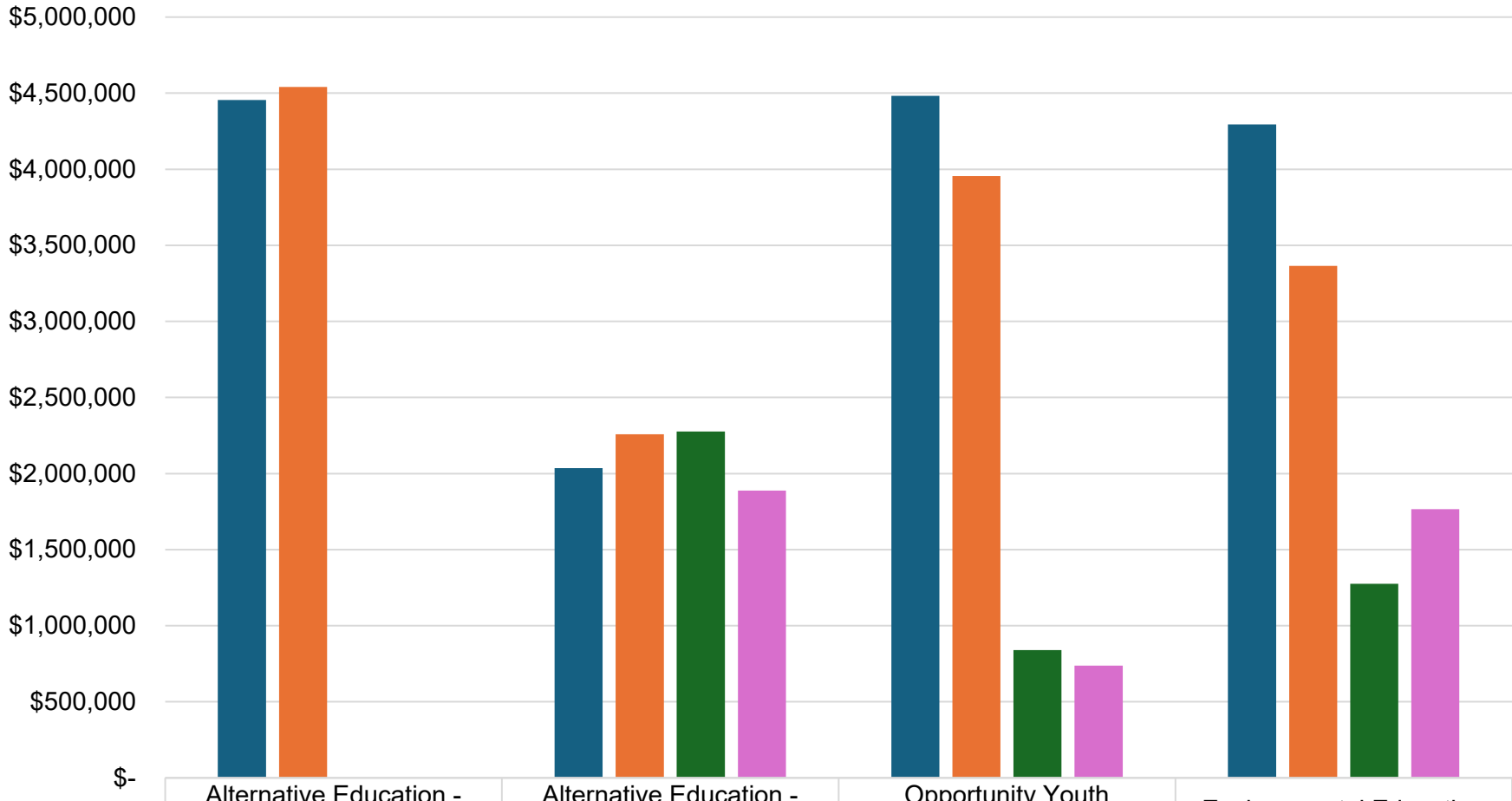
County School Service Fund
Changes in 2025-26 Revenues
From Second Interim Budget to Unaudited Actuals

Description	Second Interim Budget	Unaudited Actuals	Increase/(Decrease)
LCFF Sources	$217,375,266	$219,339,412	$1,964,146
Federal Revenue	$63,258,137	$45,473,787	($17,784,350)
State Revenue	$42,931,854	$30,720,401	($12,211,453)
Local Revenue	$107,054,330	$94,062,098	($12,992,232)
Total	**$430,619,587**	**$389,595,697**	**($41,023,890)**

Reference: *1. LCFF Sources, FY2025-26 County School Service Fund Unaudited Actuals Book, Page 3 – PDF Page 6*

Santa Clara County Office of Education

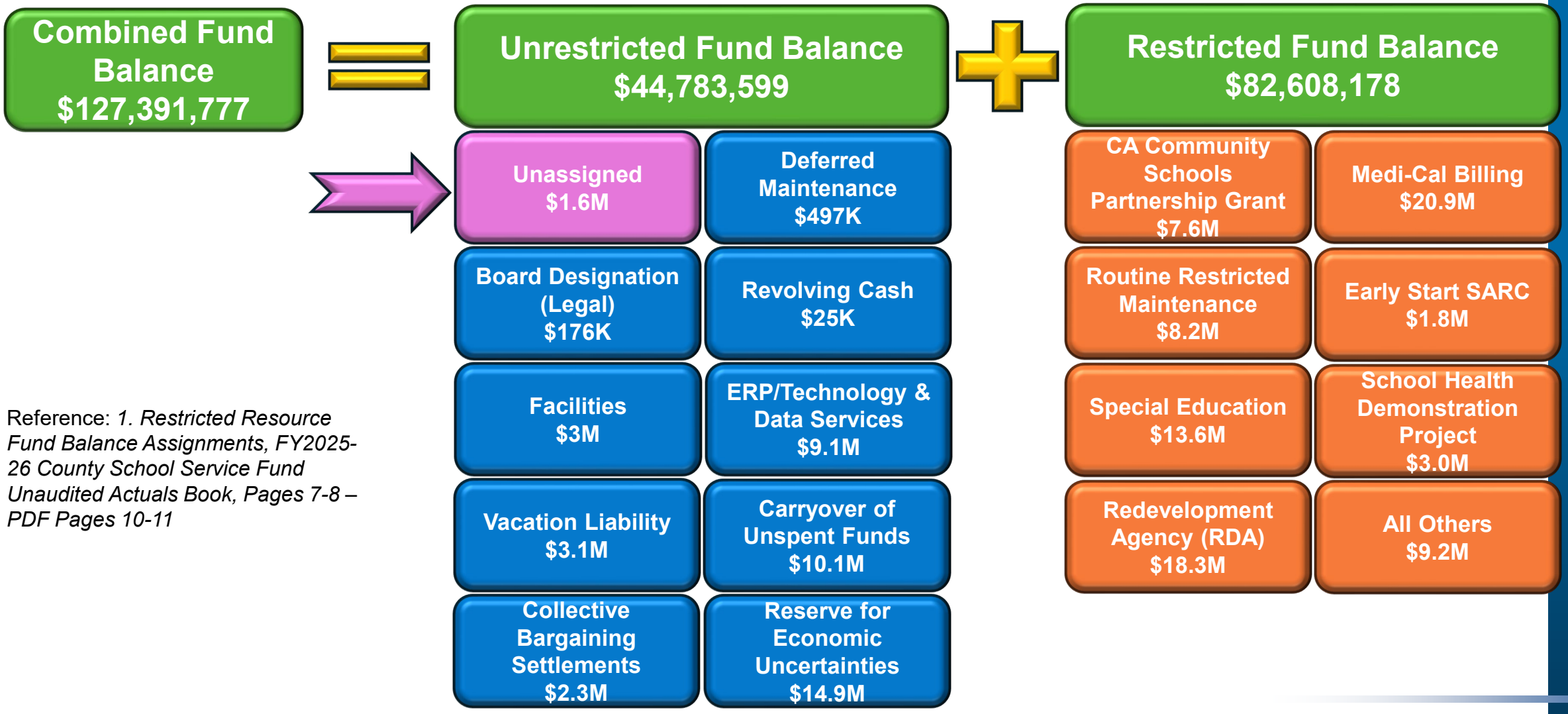
General Fund Contributions FY2025-26 Unaudited Actuals



		Alternative Education - Community School	Alternative Education - Court School	Opportunity Youth Academy	Environmental Education
LCFF/Fees for Services	Second Interim Budget	$4,455,018	$2,035,211	$4,483,198	$4,294,609
	Unaudited Actuals	$4,541,525	$2,258,442	$3,954,968	$3,365,262
Contribution from General Fund	Second Interim Budget	$-	$2,275,649	$839,761	$1,275,631
	Unaudited Actuals	$-	$1,887,675	$737,607	$1,766,471

Santa Clara County Office of Education

FY2025-26 County School Service Fund Unaudited Actuals Fund Balances



Reference: *1. Restricted Resource Fund Balance Assignments, FY2025-26 County School Service Fund Unaudited Actuals Book, Pages 7-8 – PDF Pages 10-11*

Santa Clara County Office of Education

Unrestricted Resource Balances

Assignments	Amount	Designated Purpose
Revolving Cash	$25K	Petty Cash account
Board Designation (Legal)	$176K	Board's designation for legal services purposes
Deferred Maintenance	$497K	Maintenance and repairs of facilities
Facilities	$3M	Replacement, renovation and construction of facilities
ERP/Technology & Data Services	$9.1M	Technology support to school districts and Enterprise Resource Planning System upgrades or replacement
Vacation Liability	$3.1M	Vacation accrual liabilities
Collective Bargaining Settlements	$2.3M	FY2025-26 and FY2026-27 salaries and health and welfare benefits settlements.
Carryover of Unspent Funds	$10.1M	Allocated for designated purposes such as Differentiated Assistance
Reserve for Economic Uncertainties	$14.9M	Cover economic uncertainty. 2% is required by the state, and an additional 2% is required by Board Policy 3100
Unassigned	$1.6M	Allocated in two out years for other purposes such as prevention of a cash-flow issue or revenue shortfalls
TOTAL	**$44.8M**	

Santa Clara County Office of Education

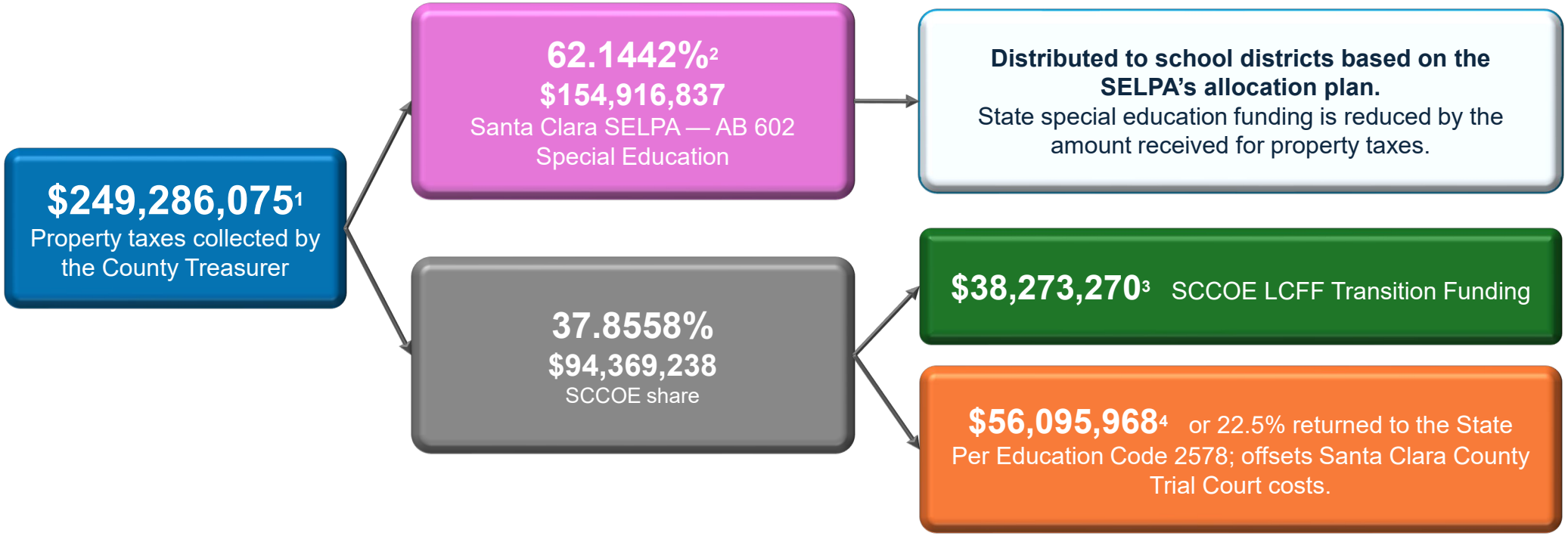
Restricted Resource Balances

Assignments	Amount	Designated Purpose
CA Community Schools Partnership Program	$7.6M	Grant award for California Community Schools Partnership Program (7/1/23-6/30/28).
Medi-Cal Billing Option	$20.9M	Health-related services for Medi-Cal eligible students.
Routine Restricted Maintenance	$8.2M	Ongoing and major maintenance of all sites.
School Health Demonstration Project	$3.0M	Agreements with Local Educational Agencies (LEAs) to support in conducting a needs analysis of school health services.
Special Education	$13.6M	Special Education program. Per SELPA allocation plan, SCCOE may retain reserves of 2% of total expenditures, excluding indirect costs and other outgo (approximately $2.4M).
Early Start: San Andreas Regional Center	$1.8M	Services for infant children with many disabilities, including developmental delays.
Redevelopment Agency (RDA)	$18.3M	Facility construction, reconstruction, or remodeling.
All Other Restricted	$9.2M	Inclusion Collaboration Program, LCFF Equity Multiplier, Credentialing Program, iSTEAM, Other State & Local Grants and Contracts for Services, and Donations.
TOTAL	**$82.6M**	

Reference: *1. Restricted Resource Fund Balance Assignments, FY2025-26 County School Service Fund Unaudited Actuals Book, Pages 7-8 – PDF Pages 10-11*

Santa Clara County Office of Education

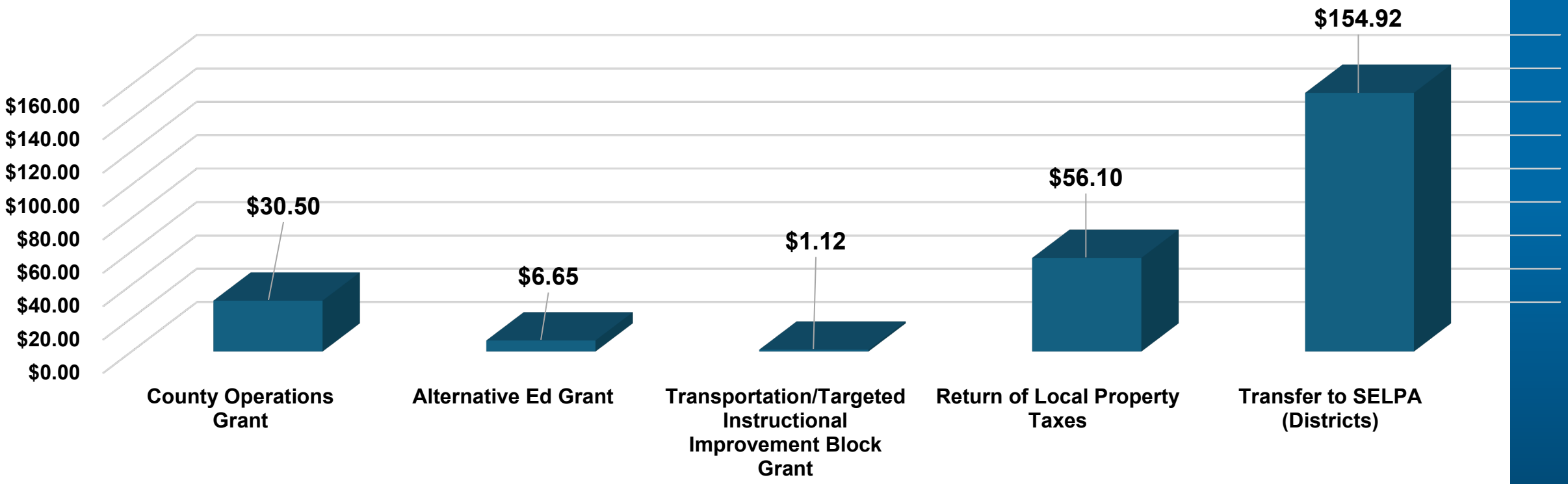
Return of Local Property Tax Cycle FY2025-26 Unaudited Actuals



1 Calculated based on fiscal year 2025-26 Principal Apportionment Annual (P-A) Property Taxes Reporting Period.
2 Special Education ratio obtained from CDE Local Revenue Exhibit and historically is the same each year (California Code 2570-2571).
3 - Calculated based on County Local Control Funding Formula per California education Code 2574 with COLA adjustment of 2.3%.
- Based on Alternative Ed and OYA ADA for FY 2025-26 P-A at 113.44 for Community Schools, 87.73 for Court Schools and 51.22 for Probation Referred
- Applied 2.3% COLA for FY 2025-26 Alternative Ed and OYA LCFF Base, Supplemental and Concentration estimated revenues.
4 The return of property taxes to the State is calculated using the taxes for FY 2025-26 minus the amount allocated to the Santa Clara SELPA and SCCOE LCFF Transition Funding and prior year adjustment ($249,286,075 – $154,916,837 – $38,273,270 = $56,095,968).

Santa Clara County Office of Education

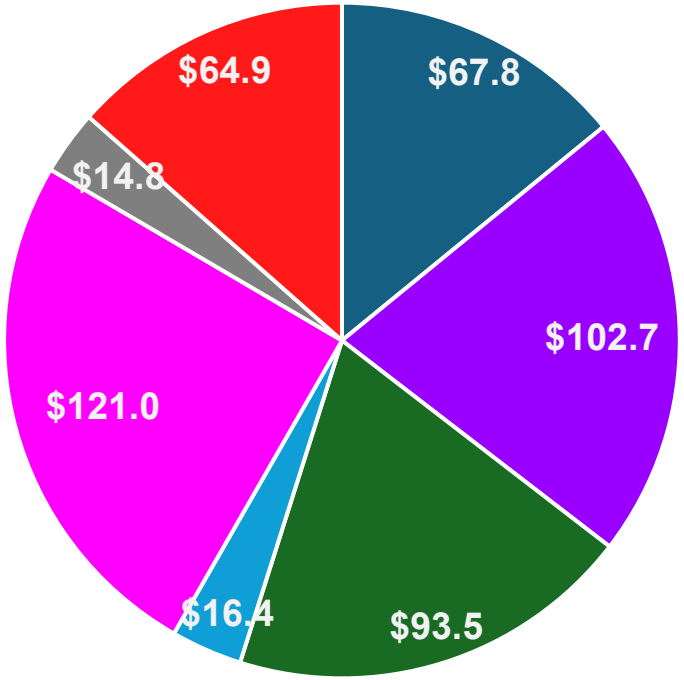
FY2025-26 Target Entitlement and Return of Local Property Taxes (in millions)

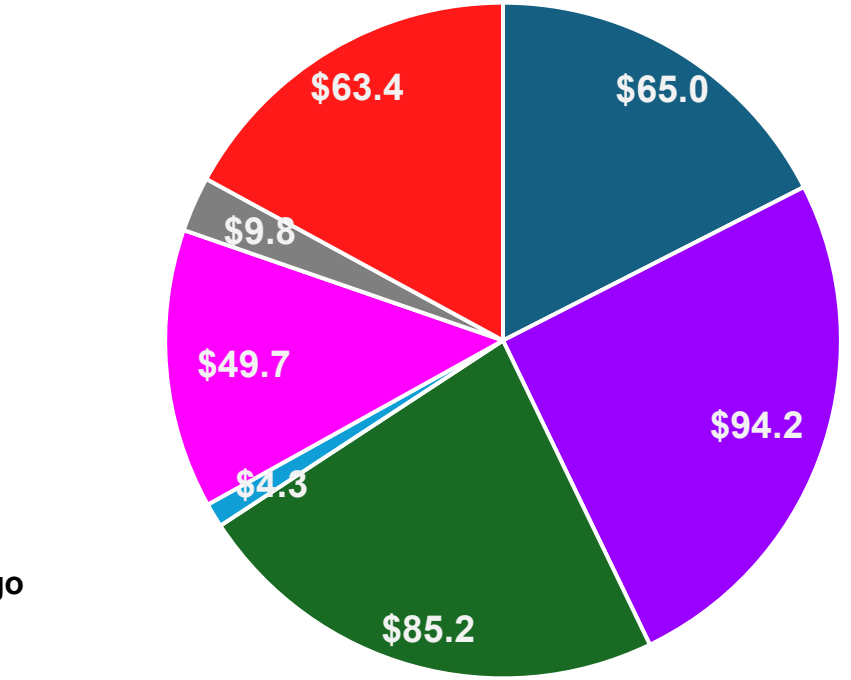


Santa Clara County Office of Education

County School Service Fund
Combined Unrestricted and Restricted Expenditures
FY2025-26 Unaudited Actuals (in millions)

Second Interim Budget
$481.07M





Unaudited Actuals
$371.61M

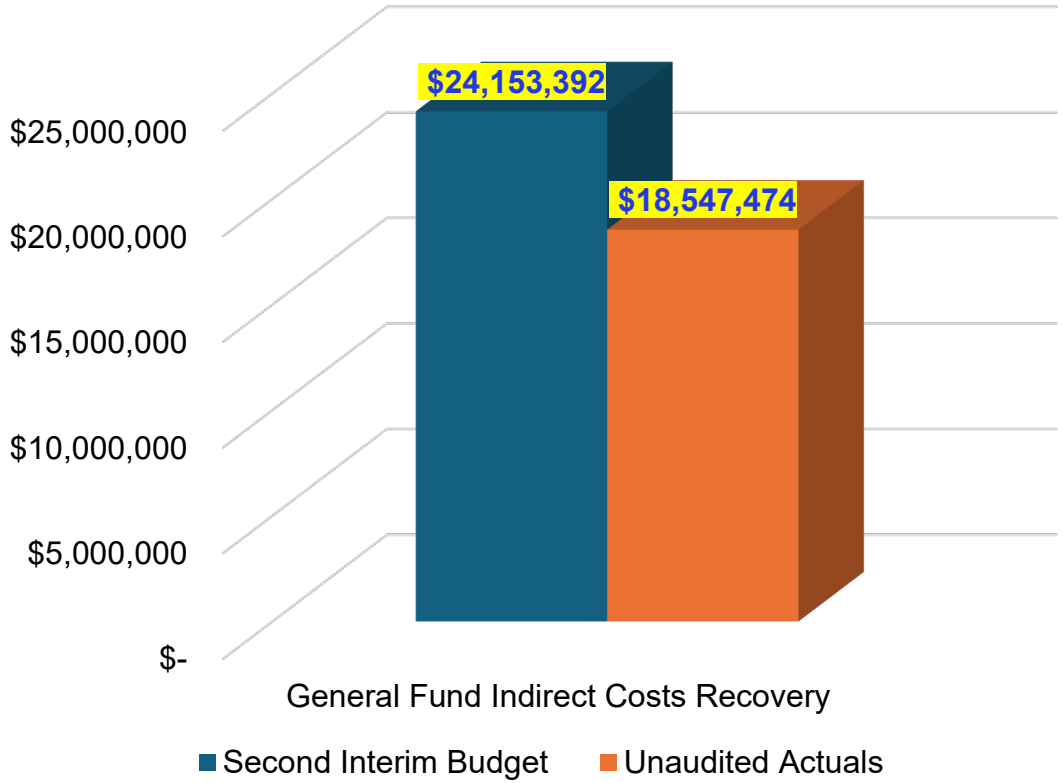
Santa Clara County Office of Education

County School Service Fund
Changes in 2025-26 Expenditures
From Second Interim Budget to Unaudited Actuals

Description	Second Interim Budget	Unaudited Actuals	Increase/(Decrease)
Certificated Salaries	$67,832,412	$64,955,474	($2,876,938)
Classified Salaries	$102,682,693	$94,202,972	($8,479,721)
Employee Benefits	$93,547,556	$85,167,934	($8,379,622)
Books and Supplies	$16,443,402	$4,296,201	($12,147,201)
Services and Other Operating	$120,928,205	$49,714,905	($71,213,300)
Capital Outlay	$14,834,856	$9,812,041	($5,022,815)
Indirect Cost & Other Outgo	$8,317,887	$7,359,653	($958,234)
Return of Local Property Taxes	$56,480,111	$56,095,968	($384,143)
Total	**$481,067,122**	**$371,605,148**	**($109,461,974)**

Santa Clara County Office of Education

County School Service Fund
Changes in 2025-26 General Fund Indirect Costs Recovery From Second Interim Budget to Unaudited Actuals



Second Interim Budget	Unaudited Actuals	Increase/ (Decrease)
$24,153,392	$18,547,474	($5,605,918)

Santa Clara County Office of Education

FY2025-26 Estimated Return of Local Property Taxes

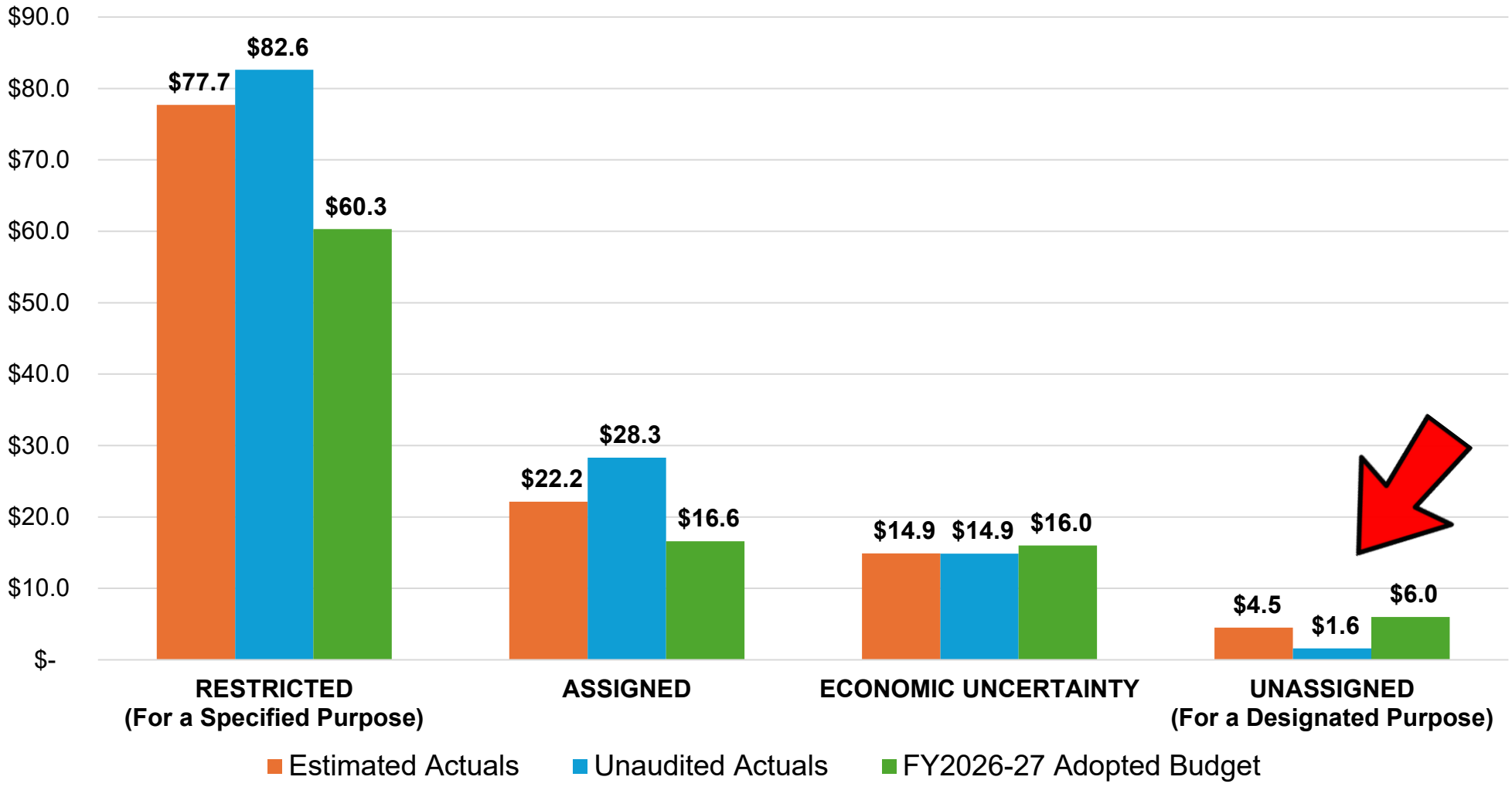
- Estimated local property taxes to be returned to the state for 2025-26 is $56.1M. This amount is required pursuant to Education Code section 2575(e) and 2578 and shall be exclusively used to offset state costs of providing trial court services and costs, until the funds are exhausted. The following chart shows the local property taxes the SCCOE was required to return.
- Total Return of Local Property Taxes remitted to the State Controller to date is **$386,387,183** for fiscal years 2013-2014 through 2024-25.

Fiscal Year	Return of Local Property Taxes*
2013-14	$12,295,907
2014-15	$12,873,350
2015-16	$17,459,375
2016-17	$22,140,554
2017-18	$25,225,094
2018-19	$30,723,648
2019-20	$35,113,807
2020-21	$38,668,925
2021-22	$42,600,287
2022-23	$47,663,631
2023-24	$47,664,807
2024-25	$53,957,798
2025-26 (estimate)	$56,095,968

**In compliance with CDE guidelines, the amounts represent the accrued amount from the prior fiscal year that will be remitted to the State Controller in the following fiscal year.*

Santa Clara County Office of Education

County School Service Fund
Components of Fund Balance (in millions)





Santa Clara County Office of Education

Santa Clara County Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304
Dr. David M. Toston, Sr., County Superintendent of Schools

2025-26
UNAUDITED ACTUALS FINANCIAL REPORT

Through June 30, 2026

Presented on
October 7, 2026

INTERNAL BUSINESS SERVICES
ACCOUNTING OFFICE
(408) 453-6622 MC 245

SANTA CLARA COUNTY OFFICE OF EDUCATION
UNAUDITED ACTUALS FINANCIAL REPORT
2025-26

INTRODUCTION

The Unaudited Actuals Financial Report provides Santa Clara County Office of Education's (SCCOE) FY2025-26 actual revenues, expenditures, ending fund balances, and reserves. This includes the County School Service Fund (Fund 01) and the other funds overseen by SCCOE. Since the County School Service Fund (CSSF) is the main operating fund of Santa Clara County Office of Education, the revenues and expenditures are shown separately for the unrestricted and restricted amounts.

In FY2025-26, the total County School Service Fund revenues (including transfers-in) were approximately $389.76 million. Expenditures (including transfers-out) were approximately $371.61 million. The unassigned amount for FY2025-26 is approximately $1.6 million and $14.86 million has been designated for Reserve for Economic Uncertainties (2% minimum mandated by the State and 2% additional per SCCOE Board Policy 3100).

SANTA CLARA COUNTY OFFICE OF EDUCATION
UNAUDITED ACTUALS FINANCIAL REPORT
2025-26

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Introduction

County School Service Fund (Fund 01: Funds 800-990) …… 1

Revenue & Expenditure Summary and Graphs…… 2 - 5

Return of Local Property Taxes…… 6

Details of Restricted Fund Balance Assignments…… 7 - 8

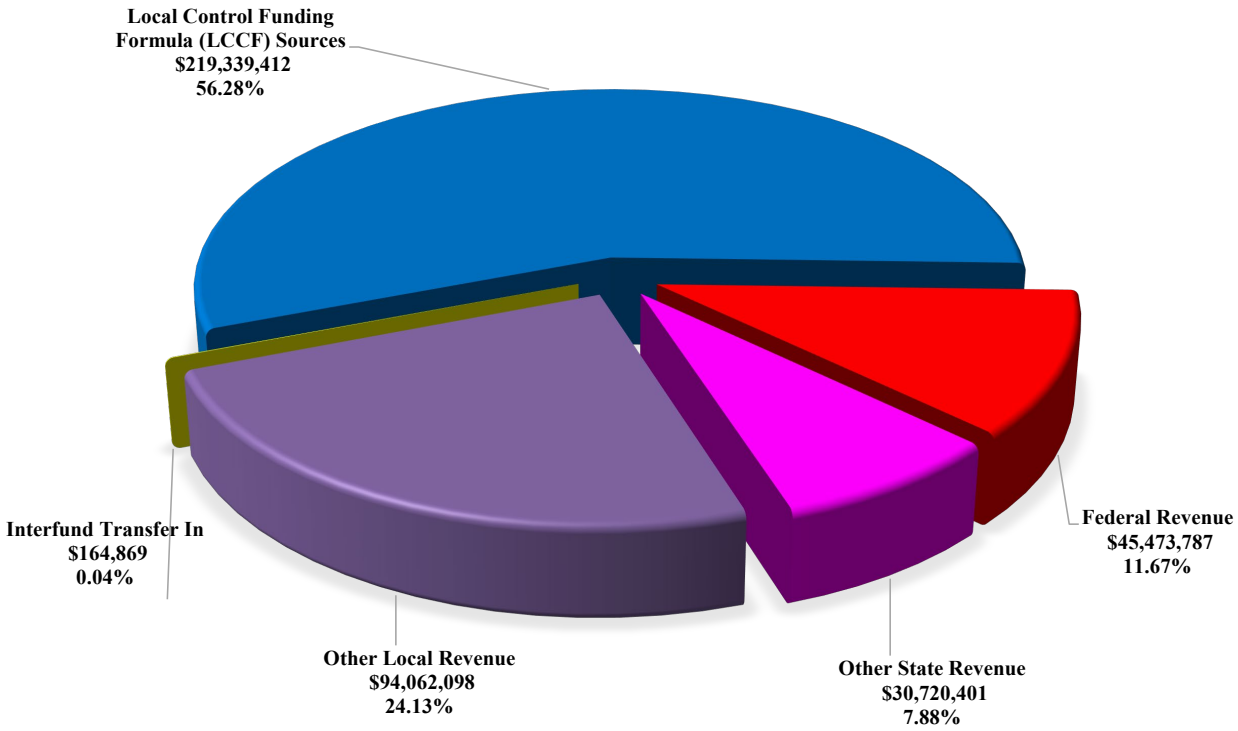
Other Funds…..……..……. 9

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
2025-26 Unaudited Actuals

	Unrestricted Actuals	Restricted Actuals	Combined Actuals
A) **REVENUES**			
Local Control Funding Formula (LCFF)	$ 107,308,501	$ 112,030,911	$ 219,339,412
Federal Revenues	-	45,473,787	45,473,787
Other State Revenues	804,170	29,916,231	30,720,401
Local Revenues	22,263,966	71,798,132	94,062,098
TOTAL REVENUES	130,376,636	259,219,061	389,595,697
B) **EXPENDITURES**			
Certificated Salaries	12,629,486	52,325,988	64,955,474
Classified Salaries	36,485,111	57,717,860	94,202,972
Employee Benefits	23,098,588	62,069,346	85,167,934
Books and Supplies	1,118,231	3,177,970	4,296,201
Services and Operating Expenses	7,682,723	42,032,182	49,714,905
Capital Outlay	2,625,748	7,186,293	9,812,041
Other Outgo	56,095,744	8,316,728	64,412,472
Direct Support/Indirect Costs	(16,830,226)	15,873,375	(956,851)
TOTAL EXPENDITURES	122,905,405	248,699,743	371,605,148
C) **REVENUES OVER EXPENDITURES**	7,471,231	10,519,318	17,990,550
D) **OTHER FINANCING SOURCES/USES**			
Interfund Transfer In		164,869	164,869
Interfund Transfer Out	-	-	-
Other Sources	-	-	-
Contributions	(2,714,101)	2,714,101	-
TOTAL OTHER FINANCING SOURCES	(2,714,101)	2,878,970	164,869
E) **NET INCREASE (DECREASE) IN FUND B**	4,757,131	13,398,288	18,155,419
F) **BEGINNING FUND BALANCE**	40,026,468	69,209,890	109,236,359
G) **ENDING FUND BALANCE**	$ 44,783,599	$ 82,608,178	$ 127,391,777
H) **COMPONENTS OF ENDING FUND BALANCE**			
a) **Nonspendable:**			
Revolving Cash	25,000	-	25,000
b) **Restricted:**	-	82,608,178	82,608,178
c) **Assigned:**			
Board Designation (Legal)	176,000	-	176,000
Deferred Maintenance (FMP)	496,860	-	496,860
Facilities	3,000,000	-	3,000,000
ERP/Technology & Data Services	9,121,617	-	9,121,617
Vacation Liability	3,088,451	-	3,088,451
Collective Bargaining Settlements	2,289,716	-	2,289,716
Carryover of Unspent Funds	10,099,920	-	10,099,920
d) **Total Assignments**	28,272,564	82,608,178	110,880,743
e) **Unassigned/Unappropriated:**			
Reserve for Economic Uncertainties	14,864,206	-	14,864,206
Undesignated/Unappropriated	1,621,829	-	1,621,829
f) **Total Reserve ($)**	16,486,034	-	16,486,034
Total Reserve (as % of Total Expenditures)			4.44%
ENDING FUND BALANCE (Hd + Hf)	44,783,599	82,608,178	127,391,777

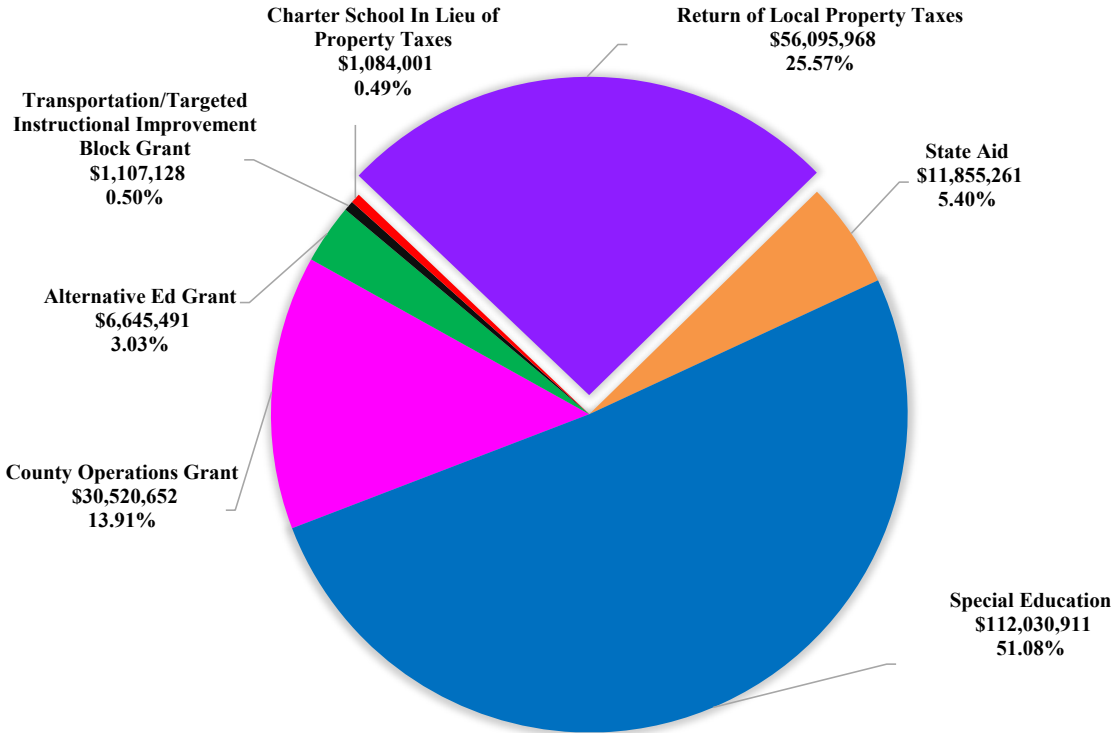
SANTA CLARA COUNTY OFFICE OF EDUCATION
2025-26 UNAUDITED ACTUALS
COUNTY SCHOOL SERVICE FUND (FUND 01)
REVENUES

Total Revenues & Transfers In
$389,760,566



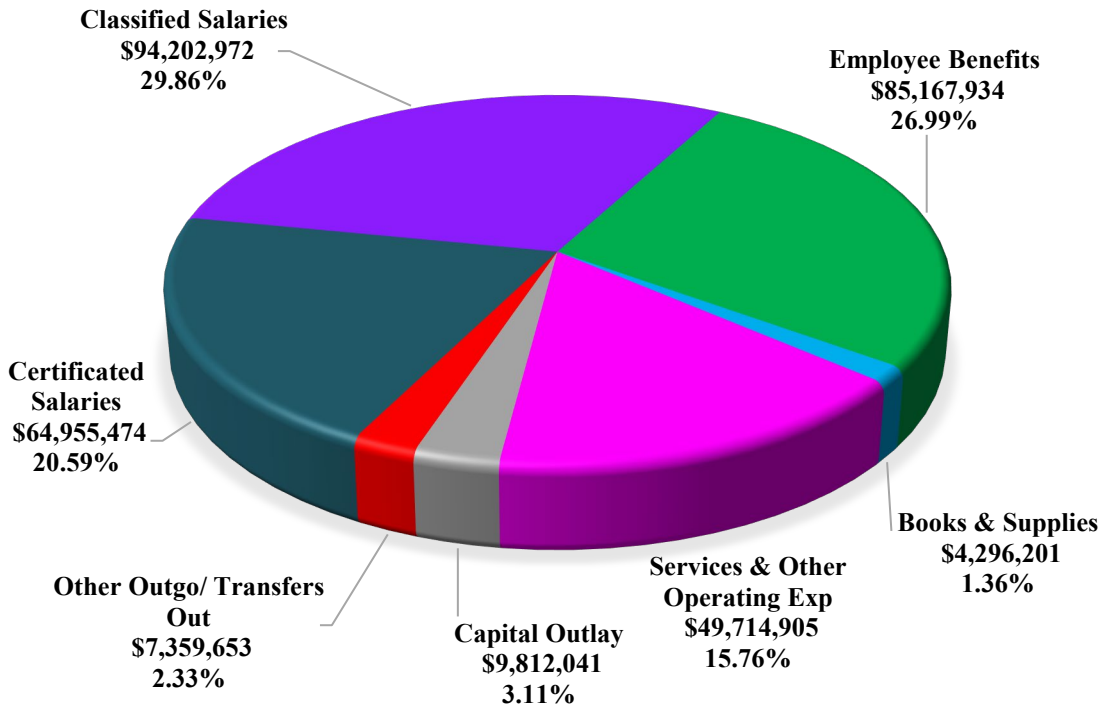
SANTA CLARA COUNTY OFFICE OF EDUCATION
2025-26 UNAUDITED ACTUALS
COUNTY SCHOOL SERVICE FUND (FUND 01)
REVENUES

Local Control Funding Formula Sources
$219,339,412



SANTA CLARA COUNTY OFFICE OF EDUCATION
2025-26 UNAUDITED ACTUALS
COUNTY SCHOOL SERVICE FUND (FUND 01)
EXPENDITURES

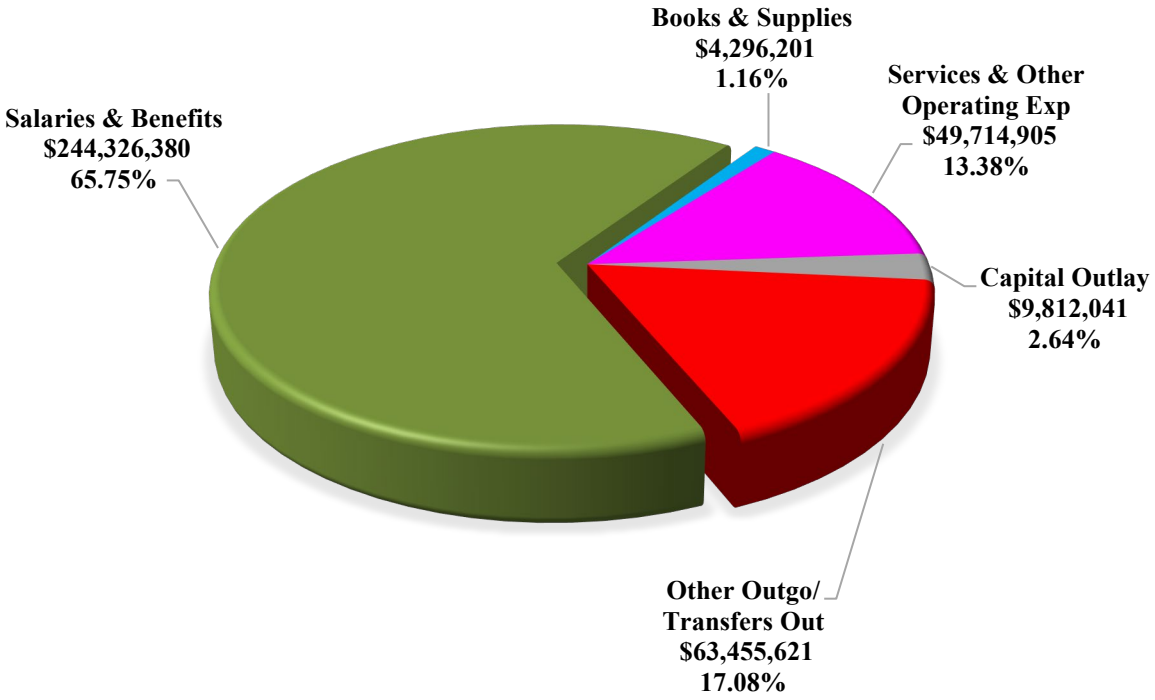
Total Expenditures
(Excluding Return of Local Property Taxes)
$315,509,180



Note: 77.44% of total expenditures comprise of salaries and benefits; total expenditures of $315,509,180 excludes the return of Local Property Taxes of $59,095,968 under Other Outgo/ Transfers Out - Unrestricted.

SANTA CLARA COUNTY OFFICE OF EDUCATION
2025-26 UNAUDITED ACTUALS
COUNTY SCHOOL SERVICE FUND (FUND 01)
EXPENDITURES

Total Expenditures
(Including Return of Local Property Taxes)
$371,605,148



Note: 65.75% of total expenditures comprise of salaries and benefits; total expenditures of $371,605,148 includes the return of Local Property Taxes of $56,095,968 under Other Outgo/ Transfers Out - Unrestricted.

SANTA CLARA COUNTY OFFICE OF EDUCATION
2025-26 UNAUDITED ACTUALS
COUNTY SCHOOL SERVICE FUND (FUND 01)
RETURN OF LOCAL PROPERTY TAXES

Estimated local property taxes to be returned to the state for 2025-26 is $56.1M. This amount is required pursuant to Education Code section 2575(e) and 2578 and shall be exclusively used to offset state costs of providing trial court services and costs, until the funds are exhausted. The following chart shows the local property taxes the SCCOE was required to return.

Total Return of Local Property Taxes remitted to the State Controller to date is $386,387,183 for fiscal years 2013-2014 through 2024-25.

Fiscal Year	Return of Local Property Taxes*
2013-14	$12,295,907
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2018-19	$30,723,648
2019-20	$35,113,807
2020-21	$38,668,925
2021-22	$42,600,287
2022-23	$47,663,631
2023-24	$47,664,807
2024-25	$53,957,798
2025-26 (Estimate)	$56,095,968

**In compliance with CDE guidelines, the amounts represent the accrued amount from the prior fiscal year that will be remitted to the State Controller in the following fiscal year.*

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED RESOURCE FUND BALANCE ASSIGNMENTS
COUNTY SCHOOL SERVICE FUND (FUND 01)
2025-26 Unaudited Actuals

Resource Code	Description	Fund Balance
FEDERAL RESOURCE		
5810	Pandemic Electronic Benefit Transfer Local Administrative Cost	614
TOTAL FEDERAL RESOURCE FUND BALANCE		614
STATE RESOURCE		
6018	Student Support and Enrichment Block Grant	540,017
6019	Student Support and Professional Development Discretionary Block Grant	338,988
6300	Lottery: Instructional Materials	134,255
6332	CA Community Schools Partnership Act - Implementation Grant	7,193,700
6333	CA Community Schools Partnership Act - Coordination Grant	450,000
6500	Special Education	13,597,330
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	75,428
6546	Mental Health-Related Services	32,297
6620	Reversing Opioid Overdoses	345,739
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	336,888
7311	Classified School Employee Professional Development Block Grant	88,537
7339	Dual Enrollment Opportunities	103,013
7399	LCFF Equity Multiplier	895,762
7415	Classified School Employee Summer Assistance Program	314,375
7435	Learning Recovery Emergency Block Grant	163,253
7810	Other Restricted State	7,551
TOTAL STATE RESOURCE FUND BALANCE		24,617,133
LOCAL RESOURCE		
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	8,244,663
Other Restricted Local		
9010	Redevelopment Agency (RDA)	18,299,493
9102	Sobrato Matching Funds	7,997
9110	Library Services - Workshop & Fees	666
9114	Office of the Superintendent Contract	58,940
9116	ASAP Connect	1,123
9117	Educational Support	54,260
9122	SELPA Workshop Fees	65,417
9123	Inclusion Collaborative Service Fee	877,440
9124	Response to Instruction and Intervention Tier 2 (PBIS)	1,131,389
9126	District School and Support Service Fees	388
9127	Visual and Performing Arts (VAPA) Internal Service Fees	30,062
9136	California Preschool Instructional Network (CPIN) Service Fee	336,125
9137	Technology and Data Internal Service Fees	36,738
9139	Inclusion Collaborative Conference Fee	96,680
9140	Cafeteria Profit Sharing	13,077
9141	Educator Preparation Programs - Credentialing Program Fee	941,218
9143	Multilingual & Humanities Education	280,494
9144	Integrated STEAM (iSTEAM)	590,617
9145	District Support	166,147
9146	Region 5 Math Community of Practice (COP)	3,543
9152	Foster & Homeless Youth Service Fee	1,439
9153	Youth Health & Wellness Service Fee	177,084
9154	Integrated Data, Research and Evaluation Contracts	52,823
9155	School Health Demonstration Project Technical Assistance	3,011,210
9156	Curricular and Improvement Support Committee (CISC) Symposium	11,741
9158	San Diego COE Contract:SELPA High Quality IEP	30,431
9159	Statewide Residency Technical Assistance Center (SRTAC) Events	121,101
9312	Early Start: San Andreas Regional Center	1,755,519
9352	Santa Barbara COE Contract: CAL-MSCS Math Steering Team	26,810
9354	State Preschool Quality Rating & Improvement System (QRIS) Grant	123,959
9442	Medi-Cal Billing Option	20,883,798

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED RESOURCE FUND BALANCE ASSIGNMENTS
COUNTY SCHOOL SERVICE FUND (FUND 01)
2025-26 Unaudited Actuals

Resource Code	Description	Fund Balance
Other Restricted Local (Continued)		
9462	Head Start Equipment Sales	4,243
9501	California Early Childhood Special Education Network Contract	75,440
9506	Grant, Partnership, & Operations (GPO) Sponsorship Program	6,264
9507	California Collaborative for Learning Acceleration (CCLA) Summit/Conference	168,603
99XX	Other Restricted Local & Donations	303,489
TOTAL LOCAL RESOURCE FUND BALANCE		57,990,430
TOTAL RESTRICTED RESOURCES FUND BALANCE ASSIGNMENTS		$ 82,608,178

SANTA CLARA COUNTY OFFICE OF EDUCATION
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
2025-26 Unaudited Actuals

	Child Development (Fund 12x)	Debt Service (Fund 560)	Self-Insurance (Fund 67x)
REVENUES			
LCFF Sources	**$ -**	**$ -**	**$ -**
Federal Revenues	1,718,137	-	-
Other State Revenues	11,809,530	-	-
Local Revenues	813,258	-	9,230,646
TOTAL REVENUES	**14,340,925**	**-**	**9,230,646**
EXPENDITURES			
Certificated Salaries	1,660,302	-	-
Classified Salaries	3,638,763	-	341,596
Employee Benefits	2,997,298	-	174,040
Books and Supplies	303,494	-	520
Services and Operating Expenses	3,752,643	-	9,175,117
Capital Outlay	37,508	-	-
Other Outgo (excluding Indirect Costs)	-	-	-
Direct Support/Indirect Costs	956,851	-	-
TOTAL EXPENDITURES	**13,346,859**	**-**	**9,691,273**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	**994,066**	**-**	**(460,627)**
OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	164,869	-	-
TOTAL OTHER FINANCING SOURCES/USES	(164,869)	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	**829,197**	**-**	**(460,627)**
BEGINNING FUND BALANCE	**6,267,229**	**-**	**26,289,246**
ENDING FUND BALANCE	**$ 7,096,426**	**$ -**	**$ 25,828,619**

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 2027-28 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	5.17%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$262,141,413.34
	Appropriations Subject to Limit	$262,141,413.34
	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	10.26%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2025-26 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: _____ Date: 10/7/2026
County Superintendent/Designee
(Original signature required)

Printed Name: Dr. David M. Toston, Sr. Title: County Superintendent of Schools

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

LaNguyen@sccoe.org
E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	107,308,500.71	112,030,911.00	219,339,411.71	112,566,926.00	118,390,399.00	230,957,325.00	5.3%
2) Federal Revenue		8100-8299	0.00	45,473,786.97	45,473,786.97	0.00	53,506,623.00	53,506,623.00	17.7%
3) Other State Revenue		8300-8599	804,169.82	29,916,231.11	30,720,400.93	647,567.00	29,978,711.00	30,626,278.00	-0.3%
4) Other Local Revenue		8600-8799	22,263,965.88	71,798,131.87	94,062,097.75	19,170,772.00	37,350,650.00	56,521,422.00	-39.9%
5) TOTAL, REVENUES			130,376,636.41	259,219,060.95	389,595,697.36	132,385,265.00	239,226,383.00	371,611,648.00	-4.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,629,486.42	52,325,987.84	64,955,474.26	11,538,273.00	48,219,699.00	59,757,972.00	-8.0%
2) Classified Salaries		2000-2999	36,485,111.47	57,717,860.03	94,202,971.50	36,776,925.00	55,254,366.00	92,031,291.00	-2.3%
3) Employee Benefits		3000-3999	23,098,588.20	62,069,346.04	85,167,934.24	23,591,338.00	65,281,870.00	88,873,208.00	4.4%
4) Books and Supplies		4000-4999	1,118,230.73	3,177,970.39	4,296,201.12	2,302,145.00	3,308,818.00	5,610,963.00	30.6%
5) Services and Other Operating Expenditures		5000-5999	7,682,723.02	42,032,181.90	49,714,904.92	17,978,463.00	52,903,622.00	70,882,085.00	42.6%
6) Capital Outlay		6000-6999	2,625,747.50	7,186,293.44	9,812,040.94	933,223.00	18,294,053.00	19,227,276.00	96.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	56,095,744.00	8,316,727.72	64,412,471.72	60,217,290.00	4,551,561.00	64,768,851.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(16,830,226.08)	15,873,375.20	(956,850.88)	(17,842,761.00)	16,790,961.00	(1,051,800.00)	9.9%
9) TOTAL, EXPENDITURES			122,905,405.26	248,699,742.56	371,605,147.82	135,494,896.00	264,604,950.00	400,099,846.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,471,231.15	10,519,318.39	17,990,549.54	(3,109,631.00)	(25,378,567.00)	(28,488,198.00)	-258.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	164,869.00	164,869.00	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	(2,714,100.61)	2,714,100.61	0.00	(3,065,746.00)	3,065,746.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,714,100.61)	2,878,969.61	164,869.00	(3,065,746.00)	3,065,746.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,757,130.54	13,398,288.00	18,155,418.54	(6,175,377.00)	(22,312,821.00)	(28,488,198.00)	-256.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,026,468.37	69,209,890.36	109,236,358.73	44,783,598.91	82,608,178.36	127,391,777.27	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			40,026,468.37	69,209,890.36	109,236,358.73	44,783,598.91	82,608,178.36	127,391,777.27	16.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,026,468.37	69,209,890.36	109,236,358.73	44,783,598.91	82,608,178.36	127,391,777.27	16.6%
2) Ending Balance, June 30 (E + F1e)			44,783,598.91	82,608,178.36	127,391,777.27	38,608,221.91	60,295,357.36	98,903,579.27	-22.4%
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	82,608,178.36	82,608,178.36	0.00	60,295,357.36	60,295,357.36	-27.0%
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	28,272,564.02	0.00	28,272,564.02	16,528,245.00	0.00	16,528,245.00	-41.5%
Board Designation (Legal)	0000	9780	*176,000.00*		*176,000.00*			*0.00*	
Deferred Maintenance	0000	9780	*496,860.00*		*496,860.00*			*0.00*	
Facilities	0000	9780	*3,000,000.00*		*3,000,000.00*			*0.00*	
ERP/Technology & Data Services	0000	9780	*9,121,617.00*		*9,121,617.00*			*0.00*	
Vacation Liability	0000	9780	*3,088,451.00*		*3,088,451.00*			*0.00*	
Collective Bargaining Settlements	0000	9780	*2,289,716.00*		*2,289,716.00*			*0.00*	
Carryover of Unspent Funds	0000	9780	*10,028,255.00*		*10,028,255.00*			*0.00*	
Carryover of Unspent Funds	1100	9780	*71,665.02*		*71,665.02*			*0.00*	
Board Designation (Legal)	0000	9780			*0.00*	*176,000.00*		*176,000.00*	
Facilities	0000	9780			*0.00*	*3,000,000.00*		*3,000,000.00*	
Technology and Data Services	0000	9780			*0.00*	*3,393,082.00*		*3,393,082.00*	
Vacation Liability	0000	9780			*0.00*	*3,088,451.00*		*3,088,451.00*	
Carryover of Unspent Funds	0000	9780			*0.00*	*6,870,712.00*		*6,870,712.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,864,206.00	0.00	14,864,206.00	16,003,994.00	0.00	16,003,994.00	7.7%
Unassigned/Unappropriated Amount		9790	1,621,828.89	0.00	1,621,828.89	6,050,982.91	0.00	6,050,982.91	273.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	108,284,246.62	51,467,563.57	159,751,810.19				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
1) Fair Value Adjustment to Cash in County Treasury		9111	(362,316.51)	0.00	(362,316.51)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,110,938.13	42,988,679.43	50,099,617.56				
4) Due from Grantor Government		9290	45,082.92	26,579,091.20	26,624,174.12				
5) Due from Other Funds		9310	859,896.73	27,398.33	887,295.06				
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			115,962,847.89	121,062,732.53	237,025,580.42				
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	15,062,533.43	13,086,994.89	28,149,528.32				
2) Due to Grantor Governments		9590	56,100,032.23	62,973.11	56,163,005.34				
3) Due to Other Funds		9610	6,466.84	2,034.79	8,501.63				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	10,216.48	25,302,551.38	25,312,767.86				
6) TOTAL, LIABILITIES			71,179,248.98	38,454,554.17	109,633,803.15				
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)			44,783,598.91	82,608,178.36	127,391,777.27				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,769,061.00	0.00	11,769,061.00	11,381,414.00	0.00	11,381,414.00	-3.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Education Protection Account State Aid - Current Year		8012	84,588.00	0.00	84,588.00	91,000.00	0.00	91,000.00	7.6%
State Aid - Prior Years		8019	1,612.00	0.00	1,612.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	597,068.72	0.00	597,068.72	626,859.00	0.00	626,859.00	5.0%
Timber Yield Tax		8022	14.66	0.00	14.66	210.00	0.00	210.00	1,332.5%
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	218,863,453.04	0.00	218,863,453.04	231,603,761.00	0.00	231,603,761.00	5.8%
Unsecured Roll Taxes		8042	12,810,217.01	0.00	12,810,217.01	13,004,317.00	0.00	13,004,317.00	1.5%
Prior Years' Taxes		8043	1,401.97	0.00	1,401.97	941.00	0.00	941.00	-32.9%
Supplemental Taxes		8044	5,435,493.24	0.00	5,435,493.24	6,147,750.00	0.00	6,147,750.00	13.1%
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	11,577,531.58	0.00	11,577,531.58	11,797,800.00	0.00	11,797,800.00	1.9%
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	1,790.37	0.00	1,790.37	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(895.19)	0.00	(895.19)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			261,141,336.40	0.00	261,141,336.40	274,654,052.00	0.00	274,654,052.00	5.2%
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	1,084,001.31	0.00	1,084,001.31	1,464,997.00	0.00	1,464,997.00	35.1%
Property Taxes Transfers		8097	(154,916,837.00)	112,030,911.00	(42,885,926.00)	(163,552,123.00)	118,390,399.00	(45,161,724.00)	5.3%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			107,308,500.71	112,030,911.00	219,339,411.71	112,566,926.00	118,390,399.00	230,957,325.00	5.3%
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	1,896,996.86	1,896,996.86	0.00	1,516,025.00	1,516,025.00	-20.1%
Special Education Discretionary Grants		8182	0.00	906,928.69	906,928.69	0.00	863,532.00	863,532.00	-4.8%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		568,655.26	568,655.26		547,765.00	547,765.00	-3.7%
Title I, Part D, Local Delinquent Programs	3025	8290		511,897.99	511,897.99		446,279.00	446,279.00	-12.8%
Title II, Part A, Supporting Effective Instruction	4035	8290		47,216.25	47,216.25		25,989.00	25,989.00	-45.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		26,132.21	26,132.21		44,351.00	44,351.00	69.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		172,552.30	172,552.30		163,916.00	163,916.00	-5.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		7,880,784.29	7,880,784.29		10,199,195.00	10,199,195.00	29.4%
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	33,462,623.12	33,462,623.12	0.00	39,699,571.00	39,699,571.00	18.6%
TOTAL, FEDERAL REVENUE			0.00	45,473,786.97	45,473,786.97	0.00	53,506,623.00	53,506,623.00	17.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		2,462,190.00	2,462,190.00		2,361,414.00	2,361,414.00	-4.1%
Prior Years	6500	8319		170,218.00	170,218.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	4,262,180.00	4,262,180.00	0.00	4,262,180.00	4,262,180.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	349,207.00	0.00	349,207.00	353,054.00	0.00	353,054.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	213,631.77	95,116.93	308,748.70	211,513.00	91,284.00	302,797.00	-1.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		884,192.78	884,192.78		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		212,054.00	212,054.00		212,051.00	212,051.00	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	241,331.05	21,830,279.40	22,071,610.45	83,000.00	23,051,782.00	23,134,782.00	4.8%
TOTAL, OTHER STATE REVENUE			804,169.82	29,916,231.11	30,720,400.93	647,567.00	29,978,711.00	30,626,278.00	-0.3%
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	6,011,044.86	6,011,044.86	0.00	5,942,184.00	5,942,184.00	-1.1%
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	172,539.32	0.00	172,539.32	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	44,857.32	44,857.32	0.00	1,500.00	1,500.00	-96.7%
All Other Sales		8639	279,644.69	97,291.48	376,936.17	185,861.00	29,000.00	214,861.00	-43.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,995,299.40	0.00	6,995,299.40	5,400,000.00	0.00	5,400,000.00	-22.8%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Net Increase (Decrease) in the Fair Value of Investments		8662	7,943.48	0.00	7,943.48	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%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,415,520.21	2,285,176.61	8,700,696.82	5,557,316.00	1,150,900.00	6,708,216.00	-22.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,668,744.35	25,600,742.22	28,269,486.57	2,663,161.00	18,339,005.00	21,002,166.00	-25.7%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	895.19	0.00	895.19	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	2,302,107.27	2,302,107.27	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	4,096,373.24	11,878,029.21	15,974,402.45	4,003,434.00	8,751,009.00	12,754,443.00	-20.2%
Tuition		8710	1,627,006.00	612,394.95	2,239,400.95	1,361,000.00	134,921.00	1,495,921.00	-33.2%
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		22,966,487.95	22,966,487.95		3,002,131.00	3,002,131.00	-86.9%
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%
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			22,263,965.88	71,798,131.87	94,062,097.75	19,170,772.00	37,350,650.00	56,521,422.00	-39.9%
TOTAL, REVENUES			130,376,636.41	259,219,060.95	389,595,697.36	132,385,265.00	239,226,383.00	371,611,648.00	-4.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,858,268.05	25,913,068.68	29,771,336.73	3,706,772.00	24,320,313.00	28,027,085.00	-5.9%
Certificated Pupil Support Salaries		1200	369,729.86	9,329,473.55	9,699,203.41	346,170.00	9,777,732.00	10,123,902.00	4.4%
Certificated Supervisors' and Administrators' Salaries		1300	8,355,790.90	13,234,835.68	21,590,626.58	7,329,883.00	12,633,952.00	19,963,835.00	-7.5%
Other Certificated Salaries		1900	45,697.61	3,848,609.93	3,894,307.54	155,448.00	1,487,702.00	1,643,150.00	-57.8%
TOTAL, CERTIFICATED SALARIES			12,629,486.42	52,325,987.84	64,955,474.26	11,538,273.00	48,219,699.00	59,757,972.00	-8.0%
CLASSIFIED SALARIES									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Classified Instructional Salaries		2100	485,473.58	32,254,036.65	32,739,510.23	297,578.00	29,915,989.00	30,213,567.00	-7.7%
Classified Support Salaries		2200	4,292,520.89	11,662,114.19	15,954,635.08	3,321,562.00	12,122,533.00	15,444,095.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	11,784,629.04	3,519,713.37	15,304,342.41	12,724,926.00	3,938,492.00	16,663,418.00	8.9%
Clerical, Technical and Office Salaries		2400	19,007,518.10	7,624,222.26	26,631,740.36	19,559,561.00	7,130,346.00	26,689,907.00	0.2%
Other Classified Salaries		2900	914,969.86	2,657,773.56	3,572,743.42	873,298.00	2,147,006.00	3,020,304.00	-15.5%
TOTAL, CLASSIFIED SALARIES			36,485,111.47	57,717,860.03	94,202,971.50	36,776,925.00	55,254,366.00	92,031,291.00	-2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,204,729.79	15,504,537.82	17,709,267.61	2,115,203.00	15,533,762.00	17,648,965.00	-0.3%
PERS		3201-3202	9,074,348.48	14,404,601.56	23,478,950.04	9,689,694.00	14,682,396.00	24,372,090.00	3.8%
OASDI/Medicare/Alternative		3301-3302	2,888,442.10	5,260,483.06	8,148,925.16	2,938,724.00	5,136,564.00	8,075,288.00	-0.9%
Health and Welfare Benefits		3401-3402	8,406,310.08	24,144,323.57	32,550,633.65	8,324,253.00	26,206,867.00	34,531,120.00	6.1%
Unemployment Insurance		3501-3502	23,871.32	53,760.90	77,632.22	24,140.00	51,711.00	75,851.00	-2.3%
Workers' Compensation		3601-3602	500,240.32	2,701,599.21	3,201,839.53	499,324.00	3,670,570.00	4,169,894.00	30.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	646.11	39.92	686.03	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			23,098,588.20	62,069,346.04	85,167,934.24	23,591,338.00	65,281,870.00	88,873,208.00	4.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,504.36	1,504.36	21,718.00	23,981.00	45,699.00	2,937.8%
Books and Other Reference Materials		4200	16,390.35	76,769.50	93,159.85	72,578.00	53,282.00	125,860.00	35.1%
Materials and Supplies		4300	781,086.18	2,294,454.61	3,075,540.79	1,561,553.00	2,499,752.00	4,061,305.00	32.1%
Noncapitalized Equipment		4400	316,245.47	804,358.46	1,120,603.93	642,499.00	727,803.00	1,370,302.00	22.3%
Food		4700	4,508.73	883.46	5,392.19	3,797.00	4,000.00	7,797.00	44.6%
TOTAL, BOOKS AND SUPPLIES			1,118,230.73	3,177,970.39	4,296,201.12	2,302,145.00	3,308,818.00	5,610,963.00	30.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	260,300.00	22,796,819.52	23,057,119.52	250,000.00	21,478,575.00	21,728,575.00	-5.8%
Travel and Conferences		5200	426,894.44	1,063,060.13	1,489,954.57	631,606.00	1,380,630.00	2,012,236.00	35.1%
Dues and Memberships		5300	205,831.88	40,855.49	246,687.37	255,741.00	47,530.00	303,271.00	22.9%
Insurance		5400 - 5499	852,878.42	1,283.06	854,161.48	752,957.00	4,845.00	757,802.00	-11.3%
Operations and Housekeeping Services		5500	803,463.92	821,796.90	1,625,260.82	1,289,177.00	988,447.00	2,277,624.00	40.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	649,853.16	1,431,211.28	2,081,064.44	1,004,309.00	2,502,367.00	3,506,676.00	68.5%
Transfers of Direct Costs		5710	(3,265,941.04)	3,265,941.04	0.00	(2,295,155.00)	2,295,155.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(530,263.60)	402,062.31	(128,201.29)	(423,377.00)	584,474.00	161,097.00	-225.7%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Professional/Consulting Services and Operating Expenditures		5800 - 5899	7,969,871.74	12,024,499.22	19,994,370.96	15,966,005.00	23,256,171.00	39,222,176.00	96.2%
Communications		5900	309,834.10	184,652.95	494,487.05	547,200.00	365,428.00	912,628.00	84.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,682,723.02	42,032,181.90	49,714,904.92	17,978,463.00	52,903,622.00	70,882,085.00	42.6%
CAPITAL OUTLAY									
Land		6100	442,166.36	6,294,668.62	6,736,834.98	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	32,696.54	537,798.22	570,494.76	300,000.00	18,049,003.00	18,349,003.00	3,116.3%
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	255,217.74	193,443.83	448,661.57	174,702.00	85,000.00	259,702.00	-42.1%
Equipment Replacement		6500	1,895,666.86	160,382.77	2,056,049.63	458,521.00	160,050.00	618,571.00	-69.9%
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			2,625,747.50	7,186,293.44	9,812,040.94	933,223.00	18,294,053.00	19,227,276.00	96.0%
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	828,381.00	828,381.00	0.00	720,573.00	720,573.00	-13.0%
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	2,302,107.27	2,302,107.27	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%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	56,095,744.00	3,383,216.15	59,478,960.15	60,217,290.00	2,339,066.00	62,556,356.00	5.2%
Debt Service									
Debt Service - Interest		7438	0.00	576,377.92	576,377.92	0.00	502,545.00	502,545.00	-12.8%
Other Debt Service - Principal		7439	0.00	1,226,645.38	1,226,645.38	0.00	989,377.00	989,377.00	-19.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			56,095,744.00	8,316,727.72	64,412,471.72	60,217,290.00	4,551,561.00	64,768,851.00	0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(15,873,375.20)	15,873,375.20	0.00	(16,790,961.00)	16,790,961.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(956,850.88)	0.00	(956,850.88)	(1,051,800.00)	0.00	(1,051,800.00)	9.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(16,830,226.08)	15,873,375.20	(956,850.88)	(17,842,761.00)	16,790,961.00	(1,051,800.00)	9.9%
TOTAL, EXPENDITURES			122,905,405.26	248,699,742.56	371,605,147.82	135,494,896.00	264,604,950.00	400,099,846.00	7.7%
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	164,869.00	164,869.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	164,869.00	164,869.00	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%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(3,790,259.61)	3,790,259.61	0.00	(3,642,784.00)	3,642,784.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,076,159.00	(1,076,159.00)	0.00	577,038.00	(577,038.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,714,100.61)	2,714,100.61	0.00	(3,065,746.00)	3,065,746.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,714,100.61)	2,878,969.61	164,869.00	(3,065,746.00)	3,065,746.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	107,308,500.71	112,030,911.00	219,339,411.71	112,566,926.00	118,390,399.00	230,957,325.00	5.3%
2) Federal Revenue		8100-8299	0.00	45,473,786.97	45,473,786.97	0.00	53,506,623.00	53,506,623.00	17.7%
3) Other State Revenue		8300-8599	804,169.82	29,916,231.11	30,720,400.93	647,567.00	29,978,711.00	30,626,278.00	-0.3%
4) Other Local Revenue		8600-8799	22,263,965.88	71,798,131.87	94,062,097.75	19,170,772.00	37,350,650.00	56,521,422.00	-39.9%
5) TOTAL, REVENUES			130,376,636.41	259,219,060.95	389,595,697.36	132,385,265.00	239,226,383.00	371,611,648.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,215,454.93	106,030,695.12	113,246,150.05	7,344,576.00	114,610,121.00	121,954,697.00	7.7%
2) Instruction - Related Services	2000-2999		10,453,203.21	45,482,048.20	55,935,251.41	9,780,043.00	45,261,762.00	55,041,805.00	-1.6%
3) Pupil Services	3000-3999		3,825,417.87	49,297,870.64	53,123,288.51	3,618,559.00	46,505,269.00	50,123,828.00	-5.6%
4) Ancillary Services	4000-4999		0.00	4,581,787.40	4,581,787.40	0.00	3,311,349.00	3,311,349.00	-27.7%
5) Community Services	5000-5999		0.00	194,807.84	194,807.84	0.00	785,591.00	785,591.00	303.3%
6) Enterprise	6000-6999		0.00	8,571.42	8,571.42	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		41,205,225.26	21,831,186.79	63,036,412.05	49,782,908.00	23,797,934.00	73,580,842.00	16.7%
8) Plant Services	8000-8999		4,110,359.99	12,956,047.43	17,066,407.42	4,751,520.00	25,781,363.00	30,532,883.00	78.9%
9) Other Outgo	9000-9999	Except 7600-7699	56,095,744.00	8,316,727.72	64,412,471.72	60,217,290.00	4,551,561.00	64,768,851.00	0.6%
10) TOTAL, EXPENDITURES			122,905,405.26	248,699,742.56	371,605,147.82	135,494,896.00	264,604,950.00	400,099,846.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,471,231.15	10,519,318.39	17,990,549.54	(3,109,631.00)	(25,378,567.00)	(28,488,198.00)	-258.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	164,869.00	164,869.00	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	(2,714,100.61)	2,714,100.61	0.00	(3,065,746.00)	3,065,746.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,714,100.61)	2,878,969.61	164,869.00	(3,065,746.00)	3,065,746.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,757,130.54	13,398,288.00	18,155,418.54	(6,175,377.00)	(22,312,821.00)	(28,488,198.00)	-256.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,026,468.37	69,209,890.36	109,236,358.73	44,783,598.91	82,608,178.36	127,391,777.27	16.6%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & 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)			40,026,468.37	69,209,890.36	109,236,358.73	44,783,598.91	82,608,178.36	127,391,777.27	16.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,026,468.37	69,209,890.36	109,236,358.73	44,783,598.91	82,608,178.36	127,391,777.27	16.6%
2) Ending Balance, June 30 (E + F1e)			44,783,598.91	82,608,178.36	127,391,777.27	38,608,221.91	60,295,357.36	98,903,579.27	-22.4%
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	82,608,178.36	82,608,178.36	0.00	60,295,357.36	60,295,357.36	-27.0%
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	28,272,564.02	0.00	28,272,564.02	16,528,245.00	0.00	16,528,245.00	-41.5%
Board Designation (Legal)	0000	9780	*176,000.00*		*176,000.00*			*0.00*	
Deferred Maintenance	0000	9780	*496,860.00*		*496,860.00*			*0.00*	
Facilities	0000	9780	*3,000,000.00*		*3,000,000.00*			*0.00*	
ERP/Technology & Data Services	0000	9780	*9,121,617.00*		*9,121,617.00*			*0.00*	
Vacation Liability	0000	9780	*3,088,451.00*		*3,088,451.00*			*0.00*	
Collective Bargaining Settlements	0000	9780	*2,289,716.00*		*2,289,716.00*			*0.00*	
Carryover of Unspent Funds	0000	9780	*10,028,255.00*		*10,028,255.00*			*0.00*	
Carryover of Unspent Funds	1100	9780	*71,665.02*		*71,665.02*			*0.00*	
Board Designation (Legal)	0000	9780			*0.00*	*176,000.00*		*176,000.00*	
Facilities	0000	9780			*0.00*	*3,000,000.00*		*3,000,000.00*	
Technology and Data Services	0000	9780			*0.00*	*3,393,082.00*		*3,393,082.00*	
Vacation Liability	0000	9780			*0.00*	*3,088,451.00*		*3,088,451.00*	
Carryover of Unspent Funds	0000	9780			*0.00*	*6,870,712.00*		*6,870,712.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,864,206.00	0.00	14,864,206.00	16,003,994.00	0.00	16,003,994.00	7.7%
Unassigned/Unappropriated Amount		9790	1,621,828.89	0.00	1,621,828.89	6,050,982.91	0.00	6,050,982.91	273.1%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5810	Other Restricted Federal	614.00	614.00
6018	Student Support and Enrichment Block Grant	540,016.87	472,201.87
6019	Student Support and Professional Development Discretionary Block Grant	338,987.75	338,987.75
6300	Lottery: Instructional Materials	134,255.04	134,255.04
6332	CA Community Schools Partnership Act - Implementation Grant	7,193,700.15	5,693,834.15
6333	CA Community Schools Partnership Act - Coordination Grant	450,000.00	0.00
6500	Special Education	13,597,329.82	13,597,329.82
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	75,428.40	75,428.40
6546	Mental Health-Related Services	32,297.00	32,297.00
6620	Reversing Opioid Overdoses	345,739.28	345,739.28
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	336,887.81	124,836.81
7311	Classified School Employee Professional Development Block Grant	88,536.93	88,536.93
7339	Dual Enrollment Opportunities	103,013.12	103,013.12
7399	LCFF Equity Multiplier	895,762.20	895,762.20
7415	Classified School Employee Summer Assistance Program	314,375.28	314,375.28
7435	Learning Recovery Emergency Block Grant	163,252.88	85,541.88
7810	Other Restricted State	7,550.92	7,550.92
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	8,244,663.43	5,811,867.43
9010	Other Restricted Local	49,745,767.48	32,173,185.48
Total, Restricted Balance		82,608,178.36	60,295,357.36

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,530,941.00	30,688,250.00	7.6%
3) Other State Revenue		8300-8599	6,732,496.00	4,744,599.00	-29.5%
4) Other Local Revenue		8600-8799	58,540.78	0.00	-100.0%
5) TOTAL, REVENUES			35,321,977.78	35,432,849.00	0.3%
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	35,321,955.66	35,432,849.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,321,955.66	35,432,849.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22.12	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)			22.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(307.20)	(285.08)	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(307.20)	(285.08)	-7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(307.20)	(285.08)	-7.2%
2) Ending Balance, June 30 (E + F1e)			(285.08)	(285.08)	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	(285.08)	(285.08)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	117,975.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(285.08)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,736,472.79		
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			18,854,162.83		
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	18,261,614.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	592,833.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,854,447.91		
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)			(285.08)		
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	28,530,941.00	30,688,250.00	7.6%
TOTAL, FEDERAL REVENUE			28,530,941.00	30,688,250.00	7.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	4,681,665.00	4,744,599.00	1.3%
Prior Years	6500	8319	2,050,831.00	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			6,732,496.00	4,744,599.00	-29.5%
OTHER LOCAL REVENUE					
Interest		8660	58,518.66	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	22.12	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	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,540.78	0.00	-100.0%
TOTAL, REVENUES			35,321,977.78	35,432,849.00	0.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	28,530,941.00	30,688,250.00	7.6%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	6,732,496.00	4,744,599.00	-29.5%
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	58,518.66	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)			35,321,955.66	35,432,849.00	0.3%
TOTAL, EXPENDITURES			35,321,955.66	35,432,849.00	0.3%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,530,941.00	30,688,250.00	7.6%
3) Other State Revenue		8300-8599	6,732,496.00	4,744,599.00	-29.5%
4) Other Local Revenue		8600-8799	58,540.78	0.00	-100.0%
5) TOTAL, REVENUES			35,321,977.78	35,432,849.00	0.3%
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	35,321,955.66	35,432,849.00	0.3%
10) TOTAL, EXPENDITURES			35,321,955.66	35,432,849.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22.12	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)			22.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(307.20)	(285.08)	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(307.20)	(285.08)	-7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(307.20)	(285.08)	-7.2%
2) Ending Balance, June 30 (E + F1e)			(285.08)	(285.08)	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	(285.08)	(285.08)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,718,136.91	1,456,381.00	-15.2%
3) Other State Revenue		8300-8599	11,809,529.85	13,160,805.00	11.4%
4) Other Local Revenue		8600-8799	813,257.93	0.00	-100.0%
5) TOTAL, REVENUES			14,340,924.69	14,617,186.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,660,301.74	1,779,101.00	7.2%
2) Classified Salaries		2000-2999	3,638,762.58	3,075,738.00	-15.5%
3) Employee Benefits		3000-3999	2,997,297.89	2,727,556.00	-9.0%
4) Books and Supplies		4000-4999	303,493.93	394,963.00	30.1%
5) Services and Other Operating Expenditures		5000-5999	3,752,643.16	5,762,299.00	53.6%
6) Capital Outlay		6000-6999	37,508.43	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	956,850.88	1,051,800.00	9.9%
9) TOTAL, EXPENDITURES			13,346,858.61	14,791,457.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			994,066.08	(174,271.00)	-117.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	164,869.00	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			(164,869.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			829,197.08	(174,271.00)	-121.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,267,228.71	7,096,425.79	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,267,228.71	7,096,425.79	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,267,228.71	7,096,425.79	13.2%
2) Ending Balance, June 30 (E + F1e)			7,096,425.79	6,922,154.79	-2.5%
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	7,143,464.34	6,969,193.34	-2.4%
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	(47,038.55)	(47,038.55)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,466,179.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	(47,038.55)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	208,047.50		
4) Due from Grantor Government		9290	976,589.12		
5) Due from Other Funds		9310	8,484.14		
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			20,612,261.31		
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	736,639.50		
2) Due to Grantor Governments		9590	5,891,193.56		
3) Due to Other Funds		9610	274,064.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,613,938.31		
6) TOTAL, LIABILITIES			13,515,835.52		
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)			7,096,425.79		
FEDERAL REVENUE					
Child Nutrition Programs		8220	651,408.87	572,153.00	-12.2%
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	1,066,728.04	884,228.00	-17.1%
TOTAL, FEDERAL REVENUE			1,718,136.91	1,456,381.00	-15.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	35,616.69	32,470.00	-8.8%
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	7,434,844.82	9,648,254.00	29.8%
Arts and Music in Schools (Prop 28)	6770	8590	54,497.00	54,497.00	0.0%
All Other State Revenue	All Other	8590	4,284,571.34	3,425,584.00	-20.0%
TOTAL, OTHER STATE REVENUE			11,809,529.85	13,160,805.00	11.4%
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	832,373.50	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,600.12)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,484.55	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			813,257.93	0.00	-100.0%
TOTAL, REVENUES			14,340,924.69	14,617,186.00	1.9%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	893,546.41	838,067.00	-6.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	766,755.33	941,034.00	22.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,660,301.74	1,779,101.00	7.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,193,530.40	1,095,270.00	-8.2%
Classified Support Salaries		2200	117,991.74	2,240.00	-98.1%
Classified Supervisors' and Administrators' Salaries		2300	790,937.70	563,253.00	-28.8%
Clerical, Technical and Office Salaries		2400	1,517,777.74	1,414,975.00	-6.8%
Other Classified Salaries		2900	18,525.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			3,638,762.58	3,075,738.00	-15.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	410,597.19	304,763.00	-25.8%
PERS		3201-3202	972,201.20	855,028.00	-12.1%
OASDI/Medicare/Alternative		3301-3302	309,275.95	271,936.00	-12.1%
Health and Welfare Benefits		3401-3402	1,169,557.34	1,126,509.00	-3.7%
Unemployment Insurance		3501-3502	2,567.16	2,428.00	-5.4%
Workers' Compensation		3601-3602	133,099.05	166,892.00	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			2,997,297.89	2,727,556.00	-9.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	44,443.98	26,963.00	-39.3%
Materials and Supplies		4300	250,488.21	336,047.00	34.2%
Noncapitalized Equipment		4400	8,318.18	31,864.00	283.1%
Food		4700	243.56	89.00	-63.5%
TOTAL, BOOKS AND SUPPLIES			303,493.93	394,963.00	30.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	258,695.65	449,413.00	73.7%
Travel and Conferences		5200	37,576.00	38,760.00	3.2%
Dues and Memberships		5300	1,998.44	2,674.00	33.8%
Insurance		5400-5450	929.12	930.00	0.1%
Operations and Housekeeping Services		5500	143,154.26	111,341.00	-22.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,490.08	76,876.00	-55.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	127,605.12	(161,534.00)	-226.6%
Professional/Consulting Services and Operating Expenditures		5800	2,989,778.81	5,161,364.00	72.6%
Communications		5900	20,415.68	82,475.00	304.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,752,643.16	5,762,299.00	53.6%
CAPITAL OUTLAY					
Land		6100	37,508.43	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,508.43	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	2025-26 Unaudited Actuals	2026-27 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	956,850.88	1,051,800.00	9.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			956,850.88	1,051,800.00	9.9%
TOTAL, EXPENDITURES			13,346,858.61	14,791,457.00	10.8%
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	164,869.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			164,869.00	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)			(164,869.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,718,136.91	1,456,381.00	-15.2%
3) Other State Revenue		8300-8599	11,809,529.85	13,160,805.00	11.4%
4) Other Local Revenue		8600-8799	813,257.93	0.00	-100.0%
5) TOTAL, REVENUES			14,340,924.69	14,617,186.00	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,440,390.85	5,253,106.00	52.7%
2) Instruction - Related Services	2000-2999		4,201,985.14	3,824,102.00	-9.0%
3) Pupil Services	3000-3999		3,954,740.33	3,956,159.00	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		956,850.88	1,051,800.00	9.9%
8) Plant Services	8000-8999		792,891.41	706,290.00	-10.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,346,858.61	14,791,457.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			994,066.08	(174,271.00)	-117.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	164,869.00	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			(164,869.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			829,197.08	(174,271.00)	-121.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,267,228.71	7,096,425.79	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,267,228.71	7,096,425.79	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,267,228.71	7,096,425.79	13.2%
2) Ending Balance, June 30 (E + F1e)			7,096,425.79	6,922,154.79	-2.5%
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	7,143,464.34	6,969,193.34	-2.4%
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	(47,038.55)	(47,038.55)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	228,185.15	108,411.15
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	86,686.24	86,686.24
6130	Early Education: Center-Based Reserve Account	1,777,190.69	1,777,190.69
6131	Early Education: Resource & Referral Reserve Account for Department of Social Services Programs	23,452.12	23,452.12
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	75,258.40	75,258.40
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	87,208.94	32,711.94
7810	Other Restricted State	4,865,482.80	4,865,482.80
Total, Restricted Balance		7,143,464.34	6,969,193.34

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
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	2025-26 Unaudited Actuals	2026-27 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	2025-26 Unaudited Actuals	2026-27 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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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 + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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	2025-26 Unaudited Actuals	2026-27 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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,230,646.20	7,741,297.00	-16.1%
5) TOTAL, REVENUES			9,230,646.20	7,741,297.00	-16.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	341,595.52	222,351.00	-34.9%
3) Employee Benefits		3000-3999	174,040.45	127,366.00	-26.8%
4) Books and Supplies		4000-4999	519.59	70,224.00	13,415.3%
5) Services and Other Operating Expenses		5000-5999	9,175,117.44	9,627,604.00	4.9%
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			9,691,273.00	10,047,545.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(460,626.80)	(2,306,248.00)	400.7%
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)			(460,626.80)	(2,306,248.00)	400.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	26,289,245.81	25,828,619.01	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,289,245.81	25,828,619.01	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,289,245.81	25,828,619.01	-1.8%
2) Ending Net Position, June 30 (E + F1e)			25,828,619.01	23,522,371.01	-8.9%
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	25,828,619.01	23,522,371.01	-8.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,628,886.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	(93,322.65)		
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	373,916.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,817.45		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	284,042.99		
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	2025-26 Unaudited Actuals	2026-27 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			39,195,339.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,344,523.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	22,197.87		
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			13,366,720.89		
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)			25,828,619.01		
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	1,488,759.56	1,193,406.00	-19.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(17,330.49)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	7,582,017.32	6,312,726.00	-16.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	177,199.81	235,165.00	32.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,230,646.20	7,741,297.00	-16.1%
TOTAL, REVENUES			9,230,646.20	7,741,297.00	-16.1%
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	177,937.36	61,323.00	-65.5%
Clerical, Technical and Office Salaries		2400	163,658.16	161,028.00	-1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			341,595.52	222,351.00	-34.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	80,650.44	58,701.00	-27.2%
OASDI/Medicare/Alternative		3301-3302	24,297.65	17,009.00	-30.0%
Health and Welfare Benefits		3401-3402	65,483.89	49,254.00	-24.8%
Unemployment Insurance		3501-3502	166.93	111.00	-33.5%
Workers' Compensation		3601-3602	3,441.54	2,291.00	-33.4%
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			174,040.45	127,366.00	-26.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	519.59	67,224.00	12,837.9%
Noncapitalized Equipment		4400	0.00	3,000.00	New
TOTAL, BOOKS AND SUPPLIES			519.59	70,224.00	13,415.3%
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		5400-5499	5,507,673.76	4,599,350.00	-16.5%
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	596.17	437.00	-26.7%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	3,666,543.51	5,025,618.00	37.1%
Communications		5900	304.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,175,117.44	9,627,604.00	4.9%
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			9,691,273.00	10,047,545.00	3.7%
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,230,646.20	7,741,297.00	-16.1%
5) TOTAL, REVENUES			9,230,646.20	7,741,297.00	-16.1%
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		9,691,273.00	10,047,545.00	3.7%
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			9,691,273.00	10,047,545.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(460,626.80)	(2,306,248.00)	400.7%
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)			(460,626.80)	(2,306,248.00)	400.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	26,289,245.81	25,828,619.01	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,289,245.81	25,828,619.01	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,289,245.81	25,828,619.01	-1.8%
2) Ending Net Position, June 30 (E + F1e)			25,828,619.01	23,522,371.01	-8.9%
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	25,828,619.01	23,522,371.01	-8.9%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
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	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	84.21	87.73	87.73	55.00	55.00	70.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	88.11	89.26	113.44	120.00	120.00	120.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	172.32	176.99	201.17	175.00	175.00	190.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	564.34	558.53	558.53	564.34	564.34	564.34
c. Special Education-NPS/LCI	9.68	8.70	8.70	9.68	9.68	9.68
d. Special Education Extended Year	32.39	32.39	32.39	32.39	32.39	32.39
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)	606.41	599.62	599.62	606.41	606.41	606.41
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	778.73	776.61	800.79	781.41	781.41	796.41
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	214,384.41	213,847.42	213,847.42	212,410.88	212,410.88	212,410.88
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	53.95	60.26	60.26	70.00	70.00	70.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	53.95	60.26	60.26	70.00	70.00	70.00
3. Charter School Funded County Program ADA						
a. County Community Schools	208.70	226.67	226.67	210.00	210.00	210.00
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)	208.70	226.67	226.67	210.00	210.00	210.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	262.65	286.93	286.93	280.00	280.00	280.00
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)	262.65	286.93	286.93	280.00	280.00	280.00

	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	15,418,401.20		15,418,401.20	7,175,913.91	19,391,218.23	3,203,096.88
Total capital assets not being depreciated	20,951,800.20	0.00	20,951,800.20	7,175,913.91	19,391,218.23	8,736,495.88
Capital assets being depreciated:						
Land Improvements	1,683,453.19		1,683,453.19	14,135,265.89		15,818,719.08
Buildings	106,357,787.83		106,357,787.83	5,113,677.83		111,471,465.66
Equipment	24,921,771.87		24,921,771.87	2,815,909.97	65,375.45	27,672,306.39
Total capital assets being depreciated	132,963,012.89	0.00	132,963,012.89	22,064,853.69	65,375.45	154,962,491.13
Accumulated Depreciation for:						
Land Improvements	(200,126.00)		(200,126.00)	(403,969.00)		(604,095.00)
Buildings	(51,105,623.98)		(51,105,623.98)	(3,588,218.89)		(54,693,842.87)
Equipment	(16,666,220.57)		(16,666,220.57)	(1,437,024.67)	(50,462.00)	(18,052,783.24)
Total accumulated depreciation	(67,971,970.55)	0.00	(67,971,970.55)	(5,429,212.56)	(50,462.00)	(73,350,721.11)
Total capital assets being depreciated, net excluding lease and subscription assets	64,991,042.34	0.00	64,991,042.34	16,635,641.13	14,913.45	81,611,770.02
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	86,498,382.23	0.00	86,498,382.23	23,811,555.04	19,406,131.68	90,903,805.59
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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	DOE Education, Innovation & Research	MHSPD Grant	SBMH Services (PY0)	Head Start program	Early Head Start program	Head Start Program CCP Grant	IASA Title I Part D Delinquent Combined
FEDERAL CATALOG NUMBER	84.411C	843184x	84.184H	93.6	93.6	93.6	84.01
RESOURCE CODE	5831	5824	5822	5210	5220	5222	3025
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290/8980
LOCAL DESCRIPTION (if any)	FD 880	FD880	FD 880	FD 860	FD 860	FD 860	RE 3025
AWARD							
1. Prior Year Carryover	654,591.58	1,013,388.15	1,725,049.00	1,458,418.54	2,623,101.13	1,365,582.19	248,058.48
2. a. Current Year Award	799,135.00			27,996,789.00	5,577,790.00	4,500,278.00	464,743.00
b. Transferability (ESSA)							
c. Other Adjustments				(1,361,320.11)	(2,600,743.54)	(1,360,589.95)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	799,135.00	0.00	0.00	26,635,468.89	2,977,046.46	3,139,688.05	464,743.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,453,726.58	1,013,388.15	1,725,049.00	28,093,887.43	5,600,147.59	4,505,270.24	712,801.48
REVENUES							
5. Unearned Revenue Deferred from Prior Year		187,317.03		0.00			
6. Cash Received in Current Year	520,687.06	453,718.35	1,848,313.29	18,567,184.59	2,485,728.60	2,392,341.94	515,829.48
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	520,687.06	641,035.38	1,848,313.29	18,567,184.59	2,485,728.60	2,392,341.94	515,829.48
EXPENDITURES							
9. Donor-Authorized Expenditures	899,660.99	450,045.82	1,595,742.02	23,543,125.90	3,348,818.81	3,170,336.96	511,897.99
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	899,660.99	450,045.82	1,595,742.02	23,543,125.90	3,348,818.81	3,170,336.96	511,897.99
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)	(378,973.93)	190,989.56	252,571.27	(4,975,941.31)	(863,090.21)	(777,995.02)	3,931.49

Description	001	002	003	004	005	006	007
a. Unearned Revenue		190,989.56	251,730.10				3,931.49
b. Accounts Payable			841.17				
c. Accounts Receivable	378,973.93			4,975,941.31	863,090.21	777,995.02	
14. Unused Grant Award Calculation (line 4 minus line 9)	554,065.59	563,342.33	129,306.98	4,550,761.53	2,251,328.78	1,334,933.28	200,903.49
15. If Carryover is allowed, enter line 14 amount here	554,065.59			4,550,761.53	2,251,328.78	1,334,933.28	200,903.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	899,660.99	450,045.82	1,595,742.02	23,543,125.90	3,348,818.81	3,170,336.96	511,897.99

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Title II Part A Teacher Quality consolidated	Title III Tech Assist PY5	NOAA/BWET	ESSA: School Improvement for COE	Title III Limited English Profic Consolidated	Sp Ed IDEA Early Intervention	Homeless Children Ed Grant
FEDERAL CATALOG NUMBER	84.367	84.365	11.429	84.010	84.365	PCA 23761	84.196
RESOURCE CODE	4035	4204	5819	3183	4203	3385	5630
REVENUE OBJECT	8290	8290	8290	8290	8290	8182	8290
LOCAL DESCRIPTION (if any)	RE 4035	RE 4204	FD 880	RE 3183 Consolidated	RE 4203	FD 882 MGR 5702	FD 889
AWARD							
1. Prior Year Carryover	39,425.00	34,603.48	149,359.53	450,622.28	88,346.31		
2. a. Current Year Award	26,314.00			268,849.00	48,040.00	813,981.00	253,086.85
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	26,314.00	0.00	0.00	268,849.00	48,040.00	813,981.00	253,086.85
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	65,739.00	34,603.48	149,359.53	719,471.28	136,386.31	813,981.00	253,086.85
REVENUES							
5. Unearned Revenue Deferred from Prior Year	19,148.00	19,700.98		125,987.75	10,090.31		
6. Cash Received in Current Year		14,902.50	22,302.32	184,565.28	32,255.00	406,990.50	177,160.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	19,148.00	34,603.48	22,302.32	310,553.03	42,345.31	406,990.50	177,160.00
EXPENDITURES							
9. Donor-Authorized Expenditures	47,216.25	34,603.48	61,544.16	293,656.45	26,132.21	813,981.00	253,086.85
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	47,216.25	34,603.48	61,544.16	293,656.45	26,132.21	813,981.00	253,086.85
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)	(28,068.25)	0.00	(39,241.84)	16,896.58	16,213.10	(406,990.50)	(75,926.85)

Description	008	009	010	011	012	013	014
a. Unearned Revenue				16,896.58	16,213.10		
b. Accounts Payable							
c. Accounts Receivable	28,068.25		39,241.84			406,990.50	75,926.85
14. Unused Grant Award Calculation (line 4 minus line 9)	18,522.75	0.00	87,815.37	425,814.83	110,254.10	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	18,522.75		87,815.37	315,577.83	110,254.10		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	47,216.25	34,603.48	61,544.16	293,656.45	26,132.21	813,981.00	253,086.85

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Sp Ed ALT Dispute Resolution	IASA Title 1 Part A Consolidate PY	Title IV Part A Student Support All Consolidated	Public Charter Schools Grant Program	SCCOE Digital Equity (A.Eshoo)	IDEA Federal Preschool	Sp Ed IDEA Presch Staff Dev
FEDERAL CATALOG NUMBER	84.173A	84.010	84.424	84.282 (A)		84.173A	84.173A
RESOURCE CODE	3395	3010	4127	4610	5829	3315	3345
REVENUE OBJECT	8182	8290	8290	8290	8290	8287	various
LOCAL DESCRIPTION (if any)	RE 3395 FD 810	RE 3010	RE 4127	RE 4610	fd 880	combined	combined
AWARD							
1. Prior Year Carryover	63,188.69	202,837.42	43,826.17		422,931.43	738,231.00	6,223.00
2. a. Current Year Award	15,157.00	644,429.00	56,224.00	269,016.00			4,542.00
b. Transferability (ESSA)						755,055.00	
c. Other Adjustments						(16,635.00)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,157.00	644,429.00	56,224.00	269,016.00	0.00	738,420.00	4,542.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	78,345.69	847,266.42	100,050.17	269,016.00	422,931.43	1,476,651.00	10,765.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			54.30				
6. Cash Received in Current Year	48,031.69	607,751.42	60,347.87	43,943.58	345,319.14	659,270.00	803.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	48,031.69	607,751.42	60,402.17	43,943.58	345,319.14	659,270.00	803.00
EXPENDITURES							
9. Donor-Authorized Expenditures	67,846.69	568,655.26	27,352.93	172,552.30	345,319.14	684,371.00	803.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	67,846.69	568,655.26	27,352.93	172,552.30	345,319.14	684,371.00	803.00
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)	(19,815.00)	39,096.16	33,049.24	(128,608.72)	0.00	(25,101.00)	0.00

Description	015	016	017	018	019	020	021
a. Unearned Revenue		39,096.16	33,049.24				
b. Accounts Payable							
c. Accounts Receivable	19,815.00			128,608.72		25,101.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	10,499.00	278,611.16	72,697.24	96,463.70	77,612.29	792,280.00	9,962.00
15. If Carryover is allowed, enter line 14 amount here	10,499.00	278,611.16	72,697.24	88,787.40		792,270.00	9,962.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	67,846.69	568,655.26	27,352.93	172,552.30	345,319.14	684,371.00	803.00

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	Transition Partnership Program	IASA Title I Migr Ed Reg & Sum	IASA Migrant Ed Summer Prog	IDEA Basic Local Assistance	IDEA Federal Preschool	CD Fed Child Care Ctr	CD Fed Child Care Ctr
FEDERAL CATALOG NUMBER	84.126	84.011	84.011	84.027A	84.027	various	various
RESOURCE CODE	3410	3060	3061	3310	3327	5025	5163
REVENUE OBJECT	8290	8290/8990	8290/8990	8287	8182	8290	8290
LOCAL DESCRIPTION (if any)	re 3410	FD 870	FD 870	consolidated	FD 820	FD120-87220X	FD120-516312
AWARD							
1. Prior Year Carryover				30,006,131.46			
2. a. Current Year Award	285,875.00	6,475,677.33	1,501,741.67	32,694,956.00	49,582.00	656,728.00	58,432.00
b. Transferability (ESSA)							
c. Other Adjustments				(1,046,893.00)			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	285,875.00	6,475,677.33	1,501,741.67	31,648,063.00	49,582.00	656,728.00	58,432.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	285,875.00	6,475,677.33	1,501,741.67	61,654,194.46	49,582.00	656,728.00	58,432.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year						104,162.22	8,012.36
6. Cash Received in Current Year		1,133,665.83	1,501,741.67	27,870,868.00		273,199.00	24,308.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	1,133,665.83	1,501,741.67	27,870,868.00	0.00	377,361.22	32,320.36
EXPENDITURES							
9. Donor-Authorized Expenditures	42,119.04	4,805,890.48	1,501,741.67	29,767,864.86		22,485.62	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	42,119.04	4,805,890.48	1,501,741.67	29,767,864.86	0.00	22,485.62	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)	(42,119.04)	(3,672,224.65)	0.00	(1,896,996.86)	0.00	354,875.60	32,320.36

Description	022	023	024	025	026	027	028
a. Unearned Revenue							
b. Accounts Payable						354,875.60	32,320.36
c. Accounts Receivable	42,119.04	3,672,224.65		1,896,996.86			
14. Unused Grant Award Calculation (line 4 minus line 9)	243,755.96	1,669,786.85	0.00	31,886,329.60	49,582.00	634,242.38	58,432.00
15. If Carryover is allowed, enter line 14 amount here				31,886,329.60	49,582.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	42,119.04	4,805,890.48	1,501,741.67	29,767,864.86	0.00	22,485.62	0.00

Description	029	030	031	032	033	034	035
FEDERAL PROGRAM NAME	Health & Safety Training	ESSA School Improvement for LEAs Sp Ed All 3182	Child Development (CCIP)	CCTR ARPA Stipend	Cal OES	QCC Workforce Grant	Child Care Dev Block Grant
FEDERAL CATALOG NUMBER		84.010			93.643		
RESOURCE CODE	5040 (5035)	3182	5165	5164	5832	5037	5041
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	FD 123-504012	combined all FD & PY	FD 123-516512	FD 120-516354	fd 880	FD 123-503712	FD 123-5041
AWARD							
1. Prior Year Carryover		1,433,229.58		16,943.00	0.00		
2. a. Current Year Award	81,348.00	2,111,909.00	90,947.00		215,000.00	535,092.00	120,994.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	81,348.00	2,111,909.00	90,947.00	0.00	215,000.00	535,092.00	120,994.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	81,348.00	3,545,138.58	90,947.00	16,943.00	215,000.00	535,092.00	120,994.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		354,089.00		16,943.00	0.00		
6. Cash Received in Current Year	47,663.00	735,178.58	52,819.00			148,850.22	87,292.27
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	47,663.00	1,089,267.58	52,819.00	16,943.00	0.00	148,850.22	87,292.27
EXPENDITURES							
9. Donor-Authorized Expenditures	81,348.00	964,452.43	90,947.00	16,943.00	5,910.28	535,092.00	120,994.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	81,348.00	964,452.43	90,947.00	16,943.00	5,910.28	535,092.00	120,994.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

Description	029	030	031	032	033	034	035
(line 8 minus line 9 plus line 12)	(33,685.00)	124,815.15	(38,128.00)	0.00	(5,910.28)	(386,241.78)	(33,701.73)
a. Unearned Revenue		124,815.15					
b. Accounts Payable							
c. Accounts Receivable	33,685.00		38,128.00		5,910.28	386,241.78	33,701.73
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	2,580,686.15	0.00	0.00	209,089.72	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		2,580,686.15			209,089.72		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	81,348.00	964,452.43	90,947.00	16,943.00	5,910.28	535,092.00	120,994.00

Description	036	037	038	
FEDERAL PROGRAM NAME	CD Local Planning Councils	CRRP		TOTAL
FEDERAL CATALOG NUMBER	93.575	93.575		
RESOURCE CODE	5055	5166		
REVENUE OBJECT	8290	8290		
LOCAL DESCRIPTION (if any)	FD 123-409060	FD123-611012		
AWARD				
1. Prior Year Carryover				42,784,087.42
2. a. Current Year Award	120,862.00	104,122.00		86,841,639.85
b. Transferability (ESSA)		355.58		755,410.58
c. Other Adjustments				(6,386,181.60)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	120,862.00	104,477.58	0.00	81,210,868.83
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2d, & 3)	120,862.00	104,477.58	0.00	123,994,956.25
REVENUES				
5. Unearned Revenue Deferred from Prior Year				845,504.95
6. Cash Received in Current Year	78,112.00	92,034.58		61,433,177.76
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	78,112.00	92,034.58	0.00	62,278,682.71
EXPENDITURES				
9. Donor-Authorized Expenditures	120,862.00	104,122.00		75,097,521.59
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	120,862.00	104,122.00	0.00	75,097,521.59
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)	(42,750.00)	(12,087.42)	0.00	(12,818,838.88)
a. Unearned Revenue				676,721.38

Description	036	037	038	
b. Accounts Payable				388,037.13
c. Accounts Receivable	42,750.00	12,087.42		13,883,597.39
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	355.58	0.00	48,897,434.66
15. If Carryover is allowed, enter line 14 amount here				45,402,676.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	120,862.00	104,122.00	0.00	75,097,521.59

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Sp Ed: Project Workability I	CCSPP: Local Technical Asst Ctr	du Appren RE Network (EARN)	School Counselor Res Imp	CAI Grant Special Ed Teacher	CAI Wellness Coach Appren	CAI Grant Wellness Coach
RESOURCE CODE	6520	6334	9302	7842	7839	7838	7837
REVENUE OBJECT	8590	8590	8689	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	882-6520	fd 880	930-930293	880-784288	880-783988	880-783888	880-783788
AWARD							
1. Prior Year Carryover				1,000,000.00	320,657.05	270,000.00	135,000.00
2. a. Current Year Award	135,225.00	1,885,157.94	362,500.00	1,000,000.00	375,000.00	270,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	135,225.00	1,885,157.94	362,500.00	1,000,000.00	375,000.00	270,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	135,225.00	1,885,157.94	362,500.00	2,000,000.00	695,657.05	540,000.00	135,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	66,592.84	(1,197.46)	362,500.00	1,800,000.00			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	66,592.84	(1,197.46)	362,500.00	1,800,000.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	135,225.00	1,689,868.07	2,367.93	299,170.03	89,403.13	85,702.28	39,327.17
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	135,225.00	1,689,868.07	2,367.93	299,170.03	89,403.13	85,702.28	39,327.17
12. Amounts Included in Line 6 above for Prior Year Adjustments						1,901.36	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(68,632.16)	(1,691,065.53)	360,132.07	1,500,829.97	(89,403.13)	(83,800.92)	(39,327.17)
a. Unearned Revenue			360,132.07	1,500,829.97			
b. Accounts Payable							
c. Accounts Receivable	68,632.16	1,691,065.53			89,403.13	85,702.28	39,327.17

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	195,289.87	360,132.07	1,700,829.97	606,253.92	454,297.72	95,672.83
15. If Carryover is allowed, enter line 14 amount here		195,289.87	360,132.07	1,700,829.97		454,297.72	95,672.83
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	135,225.00	1,689,868.07	2,367.93	299,170.03	89,403.13	85,702.28	39,327.17

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	School Counselor Cap 2022CRC302 (R3)	State Lead LEA BOP	Certified Wellnes Coach ER Suppr	Schl Cnslr Cap Grt 2022SCRC201 R2	CAI 833 - Childcare Worker Grant	CSETCP R2 2021C82	CSETCP R 1 2021C42
RESOURCE CODE	7836	7820	7811	7834	7825	7821	7819
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880-783688	880-782088		880-783488	880-782588	880-782188	880-781988
AWARD							
1. Prior Year Carryover	40,830.83		413,809.99	212,055.27	35,876.57		
2. a. Current Year Award		250,000.00				1,200,000.00	1,200,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	250,000.00	0.00	0.00	0.00	1,200,000.00	1,200,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	40,830.83	250,000.00	413,809.99	212,055.27	35,876.57	1,200,000.00	1,200,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	15,830.83		(308,023.76)	187,055.27	11,876.57	2,114,183.22	2,644,254.83
6. Cash Received in Current Year			46,979.75			1,302,109.18	1,306,072.72
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	15,830.83	0.00	(261,044.01)	187,055.27	11,876.57	3,416,292.40	3,950,327.55
EXPENDITURES							
9. Donor-Authorized Expenditures	39,076.99	250,000.00	68,750.00	209,453.59	8,716.13	898,900.00	683,200.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	39,076.99	250,000.00	68,750.00	209,453.59	8,716.13	898,900.00	683,200.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			308,023.76				
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(23,246.16)	(250,000.00)	(21,770.25)	(22,398.32)	3,160.44	2,517,392.40	3,267,127.55
a. Unearned Revenue					3,733.34	2,505,392.40	3,249,573.99
b. Accounts Payable						12,000.00	17,553.56
c. Accounts Receivable	23,246.16	250,000.00	329,794.01	22,398.32	572.90		

Description	008	009	010	011	012	013	014
14. Unused Grant Award Calculation (line 4 minus line 9)	1,753.84	0.00	345,059.99	2,601.68	27,160.44	301,100.00	516,800.00
15. If Carryover is allowed, enter line 14 amount here	1,753.84		345,059.99			301,100.00	516,800.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	39,076.99	250,000.00	68,750.00	209,453.59	8,716.13	898,900.00	683,200.00

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	Classified School Employee Grant	Early Education Teacher Development Grant	Teacher Res Cap 2021 TRC519 (R5)	Tchr Res Cap Grant 2021TRC403 R4	CAI 836 - Mental Health Counselor	CAI 835 - SPED Teacher K & ES	CAI 834 - Social & Human Srv Asst
RESOURCE CODE	7815	6054	7835	7833	7828	7826	7824
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880-781588	FD 880-605488	880-783588	880-783388	880-782888	880-782688	880-782488
AWARD							
1. Prior Year Carryover	120,000.00	1,105,497.66	185,080.52	184,164.14	54,100.94	35,470.47	23,431.74
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	120,000.00	1,105,497.66	185,080.52	184,164.14	54,100.94	35,470.47	23,431.74
REVENUES							
5. Unearned Revenue Deferred from Prior Year		1,041,829.17	160,080.52	159,164.14		11,470.47	
6. Cash Received in Current Year							
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	1,041,829.17	160,080.52	159,164.14	0.00	11,470.47	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	119,872.67	730,289.92	100,961.53	102,304.87		10,657.11	1,574.83
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	119,872.67	730,289.92	100,961.53	102,304.87	0.00	10,657.11	1,574.83
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)	(119,872.67)	311,539.25	59,118.99	56,859.27	0.00	813.36	(1,574.83)
a. Unearned Revenue		311,539.25	59,118.99	56,859.27		813.36	
b. Accounts Payable							
c. Accounts Receivable	119,872.67						1,574.83

Description	015	016	017	018	019	020	021
14. Unused Grant Award Calculation (line 4 minus line 9)	127.33	375,207.74	84,118.99	81,859.27	54,100.94	24,813.36	21,856.91
15. If Carryover is allowed, enter line 14 amount here		375,207.74	84,118.99				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	119,872.67	730,289.92	100,961.53	102,304.87	0.00	10,657.11	1,574.83

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	SRTAC Grant 2022SRTA01	Tri Grant 2021TRIE 14	Teacher Residency Capacity	Serves Grant	CA State Preschool Program	Sp Ed - Infant Discretionary Funds	Geographic Lead Agency Consolidated
RESOURCE CODE	7823	7822	7817	7810	6105	6515	7505
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880-782388	880-782288	880-781788		FD120-87250x	882-6515	750588
AWARD							
1. Prior Year Carryover	2,457,806.63		65,835.91	16,956.99	5,519,779.00		199,219.74
2. a. Current Year Award		1,600,000.00			29,806,353.00	168,504.00	496,876.00
b. Other Adjustments					769,131.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,600,000.00	0.00	0.00	30,575,484.00	168,504.00	496,876.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,457,806.63	1,600,000.00	65,835.91	16,956.99	36,095,263.00	168,504.00	696,095.74
REVENUES							
5. Unearned Revenue Deferred from Prior Year	2,057,806.63		40,835.91		5,519,779.00		199,219.74
6. Cash Received in Current Year		1,600,000.00		14,173.35	13,128,025.19		496,876.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,057,806.63	1,600,000.00	40,835.91	14,173.35	18,647,804.19	0.00	696,095.74
EXPENDITURES							
9. Donor-Authorized Expenditures	922,532.61	952,919.14	18,398.09	16,956.99	7,969,131.00	168,504.00	456,493.84
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	922,532.61	952,919.14	18,398.09	16,956.99	7,969,131.00	168,504.00	456,493.84
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)	1,135,274.02	647,080.86	22,437.82	(2,783.64)	10,678,673.19	(168,504.00)	239,601.90
a. Unearned Revenue	1,135,274.02	647,080.86	22,437.82		5,879,441.00		239,601.90
b. Accounts Payable					4,799,232.19		
c. Accounts Receivable				2,783.64		168,504.00	

Description	022	023	024	025	026	027	028
14. Unused Grant Award Calculation (line 4 minus line 9)	1,535,274.02	647,080.86	47,437.82	0.00	28,126,132.00	0.00	239,601.90
15. If Carryover is allowed, enter line 14 amount here	1,535,274.02		47,437.82		5,879,441.00		239,601.90
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	922,532.61	952,919.14	18,398.09	16,956.99	7,969,131.00	168,504.00	456,493.84

Description	029	030	031	032	033	034	035
STATE PROGRAM NAME	SELPA Content Leads	Regional English Learner Specialists	2021 CS21 CompSci Supp Auth Inc	End CA Tobacco Epidemic 25-10292	Foster Youth Progams	IEEEP PCA 25699	TUPE CTALF
RESOURCE CODE	6545	7845	7841	7843	7366	6128	6680
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880-654588	880-784588	880-784188	880-784388	889-572900	880-612829	880-668088
AWARD							
1. Prior Year Carryover			50,000.00			160,947.64	
2. a. Current Year Award	750,000.00	146,761.00		192,810.00	548,794.81	364,993.00	45,491.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	750,000.00	146,761.00	0.00	192,810.00	548,794.81	364,993.00	45,491.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	750,000.00	146,761.00	50,000.00	192,810.00	548,794.81	525,940.64	45,491.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			45,000.00			800,678.94	
6. Cash Received in Current Year		132,084.90	5,000.00	57,905.33	384,156.00		36,393.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	132,084.90	50,000.00	57,905.33	384,156.00	800,678.94	36,393.00
EXPENDITURES							
9. Donor-Authorized Expenditures	566,413.61	81,856.34	45,000.00	110,402.27	548,794.81	398,479.51	43,545.74
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	566,413.61	81,856.34	45,000.00	110,402.27	548,794.81	398,479.51	43,545.74
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)	(566,413.61)	50,228.56	5,000.00	(52,496.94)	(164,638.81)	402,199.43	(7,152.74)
a. Unearned Revenue		50,228.56	5,000.00			402,199.43	
b. Accounts Payable							
c. Accounts Receivable	566,413.61			52,496.94	164,638.81		7,152.74

Description	029	030	031	032	033	034	035
14. Unused Grant Award Calculation (line 4 minus line 9)	183,586.39	64,904.66	5,000.00	82,407.73	0.00	127,461.13	1,945.26
15. If Carryover is allowed, enter line 14 amount here		64,904.66	5,000.00	82,407.73		127,461.13	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	566,413.61	81,856.34	45,000.00	110,402.27	548,794.81	398,479.51	43,545.74

Description	036	037	038	039	040	041	042
STATE PROGRAM NAME	TUPE - CTAT	TUPE Tier 2 Prop 56	Strong Workforce Program	TUPE Tier 2 Prop 99 TOTAL	CCTR CD Alternative Pmt 15540	CCTR Gnrl Child Care/Dev 13254	CCTR Gnrl Child Care/Dev 13257
RESOURCE CODE	6685	6695	6388	6690	6040	6104 (6105)	6162 (6160)
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	880-668502/88	880-669588	880-63882x	880-690xx	FD120-8723xx	FD120-8723XX	FD120-8723XX
AWARD							
1. Prior Year Carryover		317,978.87	355,616.60	31,999.76			
2. a. Current Year Award	47,157.00		1,979,231.00	701,268.00	46,425.00	1,453,980.00	
b. Other Adjustments						22,610.37	
c. Adj Curr Yr Award (sum lines 2a & 2b)	47,157.00	0.00	1,979,231.00	701,268.00	46,425.00	1,476,590.37	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	47,157.00	317,978.87	2,334,847.60	733,267.76	46,425.00	1,476,590.37	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				10,999.76	796.60	268,253.16	4,648.66
6. Cash Received in Current Year	37,725.00	88,532.87	1,251,753.60	365,970.23		646,778.37	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	37,725.00	88,532.87	1,251,753.60	376,969.99	796.60	915,031.53	4,648.66
EXPENDITURES							
9. Donor-Authorized Expenditures	44,378.21	124,324.86	1,383,416.10	671,943.97		215,711.38	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	44,378.21	124,324.86	1,383,416.10	671,943.97	0.00	215,711.38	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)	(6,653.21)	(35,791.99)	(131,662.50)	(294,973.98)	796.60	699,320.15	4,648.66
a. Unearned Revenue			357,662.50	6,999.83			
b. Accounts Payable				15,336.23	796.60	699,320.15	4,648.66
c. Accounts Receivable	6,653.21	35,791.99	489,325.00	317,310.04			

Description	036	037	038	039	040	041	042
14. Unused Grant Award Calculation (line 4 minus line 9)	2,778.79	193,654.01	951,431.50	61,323.79	46,425.00	1,260,878.99	0.00
15. If Carryover is allowed, enter line 14 amount here			951,431.50	33,999.83			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	44,378.21	124,324.86	1,383,416.10	671,943.97	0.00	215,711.38	0.00

Description	043	044	045	046	047	048	049
STATE PROGRAM NAME	Chld Care Initiative Proj - State (CCIP)	Child Dev Pre-K & Family literacy support	Integrated Data System Cortese	QCC Workforce Grant	State Local Planning Councils	Resource & Referral (CRRP)	CD Preschool QRIS Block Grant
RESOURCE CODE	6100	6052	7832	6123	6045	6110	6127
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FD123-610012	FD120-507101	880-783288	FD 123-612312	FD 123-409060	FD123-611012	consolidated
AWARD							
1. Prior Year Carryover			4,677,242.07				
2. a. Current Year Award	4,429.00	10,000.00		39,418.00	8,814.00	1,196,693.00	1,645,336.60
b. Other Adjustments						4,089.20	17,607.05
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,429.00	10,000.00	0.00	39,418.00	8,814.00	1,200,782.20	1,662,943.65
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,429.00	10,000.00	4,677,242.07	39,418.00	8,814.00	1,200,782.20	1,662,943.65
REVENUES							
5. Unearned Revenue Deferred from Prior Year			4,677,242.07				61,613.60
6. Cash Received in Current Year	2,573.00	2,500.00			5,699.00	1,098,418.20	1,427,111.45
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,573.00	2,500.00	4,677,242.07	0.00	5,699.00	1,098,418.20	1,488,725.05
EXPENDITURES							
9. Donor-Authorized Expenditures	4,429.00	9,370.00	1,389,667.26	39,418.00	8,814.00	1,196,693.00	1,645,336.65
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,429.00	9,370.00	1,389,667.26	39,418.00	8,814.00	1,196,693.00	1,645,336.65
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)	(1,856.00)	(6,870.00)	3,287,574.81	(39,418.00)	(3,115.00)	(98,274.80)	(156,611.60)
a. Unearned Revenue			3,287,574.81				
b. Accounts Payable							156,611.60
c. Accounts Receivable	1,856.00	6,870.00		39,418.00	3,115.00	98,274.80	156,611.60

Description	043	044	045	046	047	048	049
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	630.00	3,287,574.81	0.00	0.00	4,089.20	17,607.00
15. If Carryover is allowed, enter line 14 amount here			3,287,574.81				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,429.00	9,370.00	1,389,667.26	39,418.00	8,814.00	1,196,693.00	1,488,725.05

Description	050	051	052	
STATE PROGRAM NAME	UPK Mixed Delivery Round 1	UPK mixed delivery round 2	UPK Mixed Delivery Round 3	TOTAL
RESOURCE CODE	6102	6102	6102	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	9102-610212	6102-610222	6102-610232	
AWARD				
1. Prior Year Carryover	273,744.99	347,674.27	22,892.16	18,633,669.81
2. a. Current Year Award			443,559.00	48,374,776.35
b. Other Adjustments	42,452.63			855,890.25
c. Adj Curr Yr Award (sum lines 2a & 2b)	42,452.63	0.00	443,559.00	49,230,666.60
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	316,197.62	347,674.27	466,451.16	67,864,336.41
REVENUES				
5. Unearned Revenue Deferred from Prior Year	273,746.39	295,009.72	414,564.86	20,707,916.30
6. Cash Received in Current Year	42,452.63			25,707,185.15
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	316,199.02	295,009.72	414,564.86	46,415,101.45
EXPENDITURES				
9. Donor-Authorized Expenditures	119,897.07	109,583.91	61,793.91	24,889,026.52
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	119,897.07	109,583.91	61,793.91	24,889,026.52
12. Amounts Included in Line 6 above for Prior Year Adjustments				309,925.12
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	196,301.95	185,425.81	352,770.95	21,836,000.05
a. Unearned Revenue	196,301.95	185,425.81	352,770.95	20,815,992.08
b. Accounts Payable				5,705,498.99
c. Accounts Receivable				4,838,804.54
14. Unused Grant Award Calculation				

Description	050	051	052	
(line 4 minus line 9)	196,300.55	238,090.36	404,657.25	42,975,309.89
15. If Carryover is allowed, enter line 14 amount here	153,847.92	238,090.36	404,657.25	17,481,392.95
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	119,897.07	109,583.91	61,793.91	24,732,414.92

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	CCSESA Hewlett	SRTAC Gates Grant	WVM Apprenticeship PD & Mentor Stipends	AP's PK12 Teaching	Environmental Education	SCCOE Billing Consort	DHCS Cited Rd 4
RESOURCE CODE	9376	9500	9374	9355	9118	9535	9536
REVENUE OBJECT	8699	8590/8689	8699	8689	8689	8689	8689
LOCAL DESCRIPTION (if any)	930-9376xx	930-950093	937493	930-935593	850-8400x0	930-953593	930-953693
AWARD							
1. Prior Year Carryover			82,255.00	75,000.00			
2. a. Current Year Award	12,000.00	344,000.00			3,355,811.71	465,000.00	882,125.90
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,000.00	344,000.00	0.00	0.00	3,355,811.71	465,000.00	882,125.90
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	12,000.00	344,000.00	82,255.00	75,000.00	3,355,811.71	465,000.00	882,125.90
REVENUES							
5. Unearned Revenue Deferred from Prior Year				75,000.00	656,481.00		
6. Cash Received in Current Year	12,000.00	344,000.00			2,467,592.54	152,000.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	12,000.00	344,000.00	0.00	75,000.00	3,124,073.54	152,000.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	12,000.00	162,295.88	66,784.66	18,551.42	3,355,811.71		2,221.93
10. Non Donor-Authorized Expenditures					1,766,471.47		
11. Total Expenditures (lines 9 & 10)	12,000.00	162,295.88	66,784.66	18,551.42	5,122,283.18	0.00	2,221.93
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	181,704.12	(66,784.66)	56,448.58	(231,738.17)	152,000.00	(2,221.93)
a. Unearned Revenue		181,704.12		56,448.58		152,000.00	
b. Accounts Payable							
c. Accounts Receivable			66,784.66		231,738.17		2,221.93

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	181,704.12	15,470.34	56,448.58	0.00	465,000.00	879,903.97
15. If Carryover is allowed, enter line 14 amount here		181,704.12	15,470.34	56,448.58		465,000.00	879,903.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,000.00	162,295.88	66,784.66	18,551.42	3,355,811.71	0.00	2,221.93

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	SCC Behavioral Health/BHSSA 04	Community Prtnrs - UCANN Cohort2	SCOE - SchlLinkedPrtnrCapac - Cnty	SCOE - SchlLinkedPrtnrCapa-State	SCFHP SBHIP MOU	SBHIP Blue Cross	CC Behavioral Health/MHSSA
RESOURCE CODE	9534	9530	9516	9508	9475	9471	9429
REVENUE OBJECT	8689	8689	8689	8689	8689	8689	8689
LOCAL DESCRIPTION (if any)	930-9534x	930-953093	930-951693	930-950893	930	930	930
AWARD							
1. Prior Year Carryover		200,000.00	5,901,261.09	1,112,419.89	1,124,195.08	572,034.35	1,610,020.16
2. a. Current Year Award	1,152,598.00		1,382,025.10	2,587,355.00	1,596,492.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,152,598.00	0.00	1,382,025.10	2,587,355.00	1,596,492.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,152,598.00	200,000.00	7,283,286.19	3,699,774.89	2,720,687.08	572,034.35	1,610,020.16
REVENUES							
5. Unearned Revenue Deferred from Prior Year		20,000.00	5,901,261.09			489,411.56	(102,840.87)
6. Cash Received in Current Year	336,164.40	180,000.00	1,382,025.10	2,700,531.69			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	336,164.40	200,000.00	7,283,286.19	2,700,531.69	0.00	489,411.56	(102,840.87)
EXPENDITURES							
9. Donor-Authorized Expenditures	462,385.09	200,000.00	3,472,621.36	1,162,560.56	308,601.82	371,934.70	733,649.51
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	462,385.09	200,000.00	3,472,621.36	1,162,560.56	308,601.82	371,934.70	733,649.51
12. Amounts Included in Line 6 above for Prior Year Adjustments							102,840.87
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(126,220.69)	0.00	3,810,664.83	1,537,971.13	(308,601.82)	117,476.86	(733,649.51)
a. Unearned Revenue			3,810,664.83	1,537,971.13		117,476.86	
b. Accounts Payable							
c. Accounts Receivable	126,220.69				308,601.82		836,490.38

Description	008	009	010	011	012	013	014
14. Unused Grant Award Calculation (line 4 minus line 9)	690,212.91	0.00	3,810,664.83	2,537,214.33	2,412,085.26	200,099.65	876,370.65
15. If Carryover is allowed, enter line 14 amount here	690,212.91		3,810,664.83	2,537,214.33	2,412,085.26	200,099.65	876,370.65
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	462,385.09	200,000.00	3,472,621.36	1,162,560.56	308,601.82	371,934.70	733,649.51

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	ArtsEd Connect Educator	Probation Contract	SCC College Liason	SCC BOS Food Security Fund	City of San Jose Consolidated	CYBHI Regional Lead COE	VHF - School Based Wellness Center
RESOURCE CODE	9499	9491	9481	9424	9380	9531	9518
REVENUE OBJECT	8699	8699	8689	8699	8699	8689	8689
LOCAL DESCRIPTION (if any)	921	930	930	930	9380	930-953193	95180x
AWARD							
1. Prior Year Carryover				791,639.00			295,992.12
2. a. Current Year Award	2,200.00	609,502.00	316,798.00		20,000.00	710,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,200.00	609,502.00	316,798.00	0.00	20,000.00	710,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,200.00	609,502.00	316,798.00	791,639.00	20,000.00	710,000.00	295,992.12
REVENUES							
5. Unearned Revenue Deferred from Prior Year				791,639.00			
6. Cash Received in Current Year	2,200.00	452,752.96	231,129.90		20,000.00	461,500.00	127,413.12
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,200.00	452,752.96	231,129.90	791,639.00	20,000.00	461,500.00	127,413.12
EXPENDITURES							
9. Donor-Authorized Expenditures	2,200.00	583,179.40	296,386.89	282,314.70	20,000.00	106,073.62	166,224.09
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,200.00	583,179.40	296,386.89	282,314.70	20,000.00	106,073.62	166,224.09
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	(130,426.44)	(65,256.99)	509,324.30	0.00	355,426.38	(38,810.97)
a. Unearned Revenue				509,324.30		355,426.38	
b. Accounts Payable							
c. Accounts Receivable		130,426.44	65,256.99				38,810.97

Description	015	016	017	018	019	020	021
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	26,322.60	20,411.11	509,324.30	0.00	603,926.38	129,768.03
15. If Carryover is allowed, enter line 14 amount here				509,324.30		603,926.38	129,768.03
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,200.00	583,179.40	296,386.89	282,314.70	20,000.00	106,073.62	166,224.09

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	LPC Training Modules Project	Heluna - CA Youth Behavior Health Initiative	Behavioral Health Bridge Grant	CA Jobs First Catalyst	Cal Shape Ventilation program	Employee Retention Standard Insurance	First 5 SCC Grnt Tchr Prmt Apr
RESOURCE CODE	9364	9509	9407	9336	9013	0840	9524
REVENUE OBJECT	8677	8689	8689	8689	8699	8699	8689
LOCAL DESCRIPTION (if any)	930-936493	95090x	936	930-933693	880-880370/80	800-713040	930-952493
AWARD							
1. Prior Year Carryover		805,485.53		1,396,743.38	24,400.00	9,388.12	694.79
2. a. Current Year Award	5,352.00		18,500.00				0.00
b. Other Adjustments				(115,708.75)			(694.79)
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,352.00	0.00	18,500.00	(115,708.75)	0.00	0.00	(694.79)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,352.00	805,485.53	18,500.00	1,281,034.63	24,400.00	9,388.12	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		690,485.53		0.00	1,015.00		0.00
6. Cash Received in Current Year	5,352.00	115,000.00	18,500.00			7,634.50	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,352.00	805,485.53	18,500.00	0.00	1,015.00	7,634.50	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	107.07	805,485.53	18,500.00	854,495.62	5,400.00	7,634.50	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	107.07	805,485.53	18,500.00	854,495.62	5,400.00	7,634.50	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)	5,244.93	0.00	0.00	(854,495.62)	(4,385.00)	0.00	0.00
a. Unearned Revenue	5,244.93						
b. Accounts Payable							
c. Accounts Receivable				854,495.62	4,385.00		

Description	022	023	024	025	026	027	028
14. Unused Grant Award Calculation (line 4 minus line 9)	5,244.93	0.00	0.00	426,539.01	19,000.00	1,753.62	0.00
15. If Carryover is allowed, enter line 14 amount here	5,244.93			426,539.01			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	107.07	805,485.53	18,500.00	854,495.62	5,400.00	7,634.50	0.00

Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	Silicon Valley Foundation #110072	Child Care Resource & Referral	Hewlett Artspiration 2022-0074	Placer COE Inclusion	MTSS Partner Entity Grant	Placer County SUMS Entity Region 4	Placer County SUMS Entity Region 5
RESOURCE CODE	9449	9444	9474	9496	9464	9472	9473
REVENUE OBJECT	8699	8689	8699	8689	8689	8689	8689
LOCAL DESCRIPTION (if any)	930	930	930-947493		930-946493	930-947293	930-947393
AWARD							
1. Prior Year Carryover	95,452.11	1,548.07			448,997.80	219,357.39	219,350.04
2. a. Current Year Award		1,000.00	6,317.51	127,262.00		65,000.00	65,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,000.00	6,317.51	127,262.00	0.00	65,000.00	65,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	95,452.11	2,548.07	6,317.51	127,262.00	448,997.80	284,357.39	284,350.04
REVENUES							
5. Unearned Revenue Deferred from Prior Year	95,452.11	302.07	6,317.51		206,043.80	134,357.39	134,350.04
6. Cash Received in Current Year		767.00		64,231.86	230,278.00	150,000.00	150,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	95,452.11	1,069.07	6,317.51	64,231.86	436,321.80	284,357.39	284,350.04
EXPENDITURES							
9. Donor-Authorized Expenditures	1,558.67		6,317.51	127,262.00	448,997.80	283,360.41	274,897.90
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,558.67	0.00	6,317.51	127,262.00	448,997.80	283,360.41	274,897.90
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)	93,893.44	1,069.07	0.00	(63,030.14)	(12,676.00)	996.98	9,452.14
a. Unearned Revenue	93,893.44	1,069.07					
b. Accounts Payable						996.98	9,452.14
c. Accounts Receivable				63,060.14	12,676.00		

Description	029	030	031	032	033	034	035
14. Unused Grant Award Calculation (line 4 minus line 9)	93,893.44	2,548.07	0.00	0.00	0.00	996.98	9,452.14
15. If Carryover is allowed, enter line 14 amount here	93,893.44	2,548.07					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,558.67	0.00	6,317.51	127,292.00	448,997.80	283,360.41	274,897.90

Description	036	037	038	039	040	041	042
LOCAL PROGRAM NAME	MTSS Phase 3	Hewlett Arts #2020-1036	VHF Simplified Acquisition Proposal	SVCF	CLSD 0-5 SBCSS MOU 1052	CSC Summer School Grant	CLSD PAL TK-5 Project
RESOURCE CODE	9489	9420	9503	9528	9403	9417	9434
REVENUE OBJECT	8677	8699	8689	8699	8689	8689	8689
LOCAL DESCRIPTION (if any)	948993	930	950393	930-952893	930-940393	930	930-943493
AWARD							
1. Prior Year Carryover	18,363.83		104,439.69				
2. a. Current Year Award	5,000.00	133,000.00	21,488.00	8,500.00	59,678.70	15,000.00	755,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,000.00	133,000.00	21,488.00	8,500.00	59,678.70	15,000.00	755,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	23,363.83	133,000.00	125,927.69	8,500.00	59,678.70	15,000.00	755,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	255.82			8,500.00			
6. Cash Received in Current Year		133,000.00	71,325.98		59,678.70	15,000.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	255.82	133,000.00	71,325.98	8,500.00	59,678.70	15,000.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	23,255.50	99,294.19	87,338.41	8,500.00	32,858.69	6,871.45	15,552.99
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	23,255.50	99,294.19	87,338.41	8,500.00	32,858.69	6,871.45	15,552.99
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)	(22,999.68)	33,705.81	(16,012.43)	0.00	26,820.01	8,128.55	(15,552.99)
a. Unearned Revenue		33,705.81			26,820.01		
b. Accounts Payable						8,128.55	
c. Accounts Receivable	22,999.68		16,012.43				15,552.99

Description	036	037	038	039	040	041	042
14. Unused Grant Award Calculation (line 4 minus line 9)	108.33	33,705.81	38,589.28	0.00	26,820.01	8,128.55	739,447.01
15. If Carryover is allowed, enter line 14 amount here	108.33	33,705.81	38,589.28		26,820.01		739,447.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	23,255.50	99,294.19	87,338.41	8,500.00	32,858.69	6,871.45	15,552.99

Description	043	044	045	046	047	048	049
LOCAL PROGRAM NAME	OCDE MOU - CRESC Model Curriculum	MPLP MOU C#602672 Co-Lead	Bilingual Teach PD Program Contract	CLSD 6-12	SCOE - EWIG ELAP Grant	MPLP MOU Steering Committee	Dept of Justice Tobacco Grant
RESOURCE CODE	9510	9532	9525	9409	9512	9533	9405
REVENUE OBJECT	8689	8689	8689	8689	8689	8689	8699
LOCAL DESCRIPTION (if any)	95109x	930-953293	930-952593	930-940993	951293	930-953393	930
AWARD							
1. Prior Year Carryover	218,938.35				126,981.80		318,080.64
2. a. Current Year Award		240,000.00	100,000.00	80,000.00		200,000.00	508,869.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	240,000.00	100,000.00	80,000.00	0.00	200,000.00	508,869.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	218,938.35	240,000.00	100,000.00	80,000.00	126,981.80	200,000.00	826,949.64
REVENUES							
5. Unearned Revenue Deferred from Prior Year	4,742.59			0.00			
6. Cash Received in Current Year		27,186.37			27,460.15	21,051.73	45,243.85
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,742.59	27,186.37	0.00	0.00	27,460.15	21,051.73	45,243.85
EXPENDITURES							
9. Donor-Authorized Expenditures	156,344.80	58,497.65	23,895.43	12,036.46		40,696.99	374,774.45
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	156,344.80	58,497.65	23,895.43	12,036.46	0.00	40,696.99	374,774.45
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)	(151,602.21)	(31,311.28)	(23,895.43)	(12,036.46)	27,460.15	(19,645.26)	(329,530.60)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	151,602.21	31,311.28	23,895.43	12,036.46		19,645.26	329,530.60

Description	043	044	045	046	047	048	049
14. Unused Grant Award Calculation (line 4 minus line 9)	62,593.55	181,502.35	76,104.57	67,963.54	126,981.80	159,303.01	452,175.19
15. If Carryover is allowed, enter line 14 amount here		181,502.35		67,963.54		159,303.01	452,175.19
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	156,344.80	58,497.65	23,895.43	12,036.46	27,460.15	40,696.99	374,774.45

Description	050	051	052	053	054	055	056
LOCAL PROGRAM NAME	SCC MOU FYSS FY20	SCC EMP Contract	CCLA	SCOE MOU LCRSET Regional Hub	TenStrands MOU - Climate Literacy	SJCOE MOU: MathScience PD Svcs	Count Play Explore Grant
RESOURCE CODE	9408	9435	9470	9513	9514	9515	9527
REVENUE OBJECT	8689	8689	8689	8689	8689	8689	8689
LOCAL DESCRIPTION (if any)	930	930	930-947093	951393	951493	951593	930-952793
AWARD							
1. Prior Year Carryover	61,767.91	116,324.43	895,616.67	322,782.16	36,651.97	71,672.34	54,993.14
2. a. Current Year Award	1,187,962.00	1,127,822.00	5,123,048.53	250,000.00		109,744.00	109,800.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,187,962.00	1,127,822.00	5,123,048.53	250,000.00	0.00	109,744.00	109,800.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,249,729.91	1,244,146.43	6,018,665.20	572,782.16	36,651.97	181,416.34	164,793.14
REVENUES							
5. Unearned Revenue Deferred from Prior Year	61,767.91	116,324.43					54,993.14
6. Cash Received in Current Year	1,019,361.65	1,028,033.25	2,494,329.95	104,791.22	15,895.88	126,544.34	82,350.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,081,129.56	1,144,357.68	2,494,329.95	104,791.22	15,895.88	126,544.34	137,343.14
EXPENDITURES							
9. Donor-Authorized Expenditures	1,176,229.91	1,161,954.69	4,742,817.20	174,458.84	14,997.47	121,489.39	135,784.83
10. Non Donor-Authorized Expenditures						13,600.00	
11. Total Expenditures (lines 9 & 10)	1,176,229.91	1,161,954.69	4,742,817.20	174,458.84	14,997.47	135,089.39	135,784.83
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)	(95,100.35)	(17,597.01)	(2,248,487.25)	(69,667.62)	898.41	5,054.95	1,558.31
a. Unearned Revenue					0.00	5,054.95	1,558.31
b. Accounts Payable					898.41		
c. Accounts Receivable	95,100.35	17,597.01	2,248,487.25	69,667.62			

Description	050	051	052	053	054	055	056
14. Unused Grant Award Calculation (line 4 minus line 9)	73,500.00	82,191.74	1,275,848.00	398,323.32	21,654.50	59,926.95	29,008.31
15. If Carryover is allowed, enter line 14 amount here	0.00	60,679.05	1,275,848.00	398,323.32		59,926.95	29,008.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,176,229.91	1,161,954.69	4,742,817.20	174,458.84	14,997.47	121,489.39	135,784.83

Description	057	058	059	060	061	062	063
LOCAL PROGRAM NAME	SJPLF SJ Learns	SV Creates ArtsEd Connect	MCOE: CA Collaboration Ed Excellence CCEE	CPIN - Sacramento Contract	CPIN - CPE	FIS rebates	Healthy Drinks Healthy Futures
RESOURCE CODE	9459	9430	9519	9386	9386	0825	9493
REVENUE OBJECT	8699	8699	8689	8677	8677	8699	8699
LOCAL DESCRIPTION (if any)	930	930	951993	930-938693	930-938694	800-082580	949393
AWARD							
1. Prior Year Carryover		24,150.95	128,584.87	0.00	70,937.47	1,440,046.11	10,781.22
2. a. Current Year Award	200,000.00	101,582.74		236,920.00	165,937.00	165,710.53	11.34
b. Other Adjustments		(2,200.00)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	200,000.00	99,382.74	0.00	236,920.00	165,937.00	165,710.53	11.34
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	200,000.00	123,533.69	128,584.87	236,920.00	236,874.47	1,605,756.64	10,792.56
REVENUES							
5. Unearned Revenue Deferred from Prior Year	100,000.00	24,150.95	128,584.87				761.42
6. Cash Received in Current Year	181,448.00	99,382.74	(128,584.87)	169,289.61	73,469.98	110,699.52	10,031.14
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	281,448.00	123,533.69	0.00	169,289.61	73,469.98	110,699.52	10,792.56
EXPENDITURES							
9. Donor-Authorized Expenditures	200,000.00	106,139.16		236,919.55	106,821.10	110,699.52	10,792.56
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	200,000.00	106,139.16	0.00	236,919.55	106,821.10	110,699.52	10,792.56
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)	81,448.00	17,394.53	0.00	(67,629.94)	(33,351.12)	0.00	0.00
a. Unearned Revenue	81,448.00	17,394.53					
b. Accounts Payable							
c. Accounts Receivable				67,629.94	33,351.12		

Description	057	058	059	060	061	062	063
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	17,394.53	128,584.87	.45	130,053.37	1,495,057.12	0.00
15. If Carryover is allowed, enter line 14 amount here	81,448.00	17,394.53			130,052.90		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	200,000.00	106,139.16	0.00	236,919.55	106,821.10	110,699.52	10,792.56

Description	064	065	066	067	068	069	070
LOCAL PROGRAM NAME	Early Math	Emergency Childcare Bridge Program	SVCF #109985 Steps to Success	Child Care resource & referral parent cafe work	SVCF Sponsorship	CSPP Center Fees	Go Kids TIC Training & Cafe
RESOURCE CODE	9402	9426	9451	9454	9529	9120	9300
REVENUE OBJECT	8677	8699	8699	8689	8689	8673	8699
LOCAL DESCRIPTION (if any)	936	930	930	930-945493	930-952993	120-872800	930-9300
AWARD							
1. Prior Year Carryover	965.27		6,238.23	12,761.82			33,016.86
2. a. Current Year Award		150,000.00	35,000.00		11,750.00	1,484.55	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	150,000.00	35,000.00	0.00	11,750.00	1,484.55	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	965.27	150,000.00	41,238.23	12,761.82	11,750.00	1,484.55	33,016.86
REVENUES							
5. Unearned Revenue Deferred from Prior Year			41,238.23	12,761.82			33,016.86
6. Cash Received in Current Year		132,553.14			11,750.00	1,485.55	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	132,553.14	41,238.23	12,761.82	11,750.00	1,485.55	33,016.86
EXPENDITURES							
9. Donor-Authorized Expenditures		150,000.00	41,238.23		11,750.00	1,484.55	6,225.88
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	150,000.00	41,238.23	0.00	11,750.00	1,484.55	6,225.88
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	(17,446.86)	0.00	12,761.82	0.00	1.00	26,790.98
a. Unearned Revenue				12,761.82		1.00	26,790.98
b. Accounts Payable							
c. Accounts Receivable		17,446.86					

Description	064	065	066	067	068	069	070
14. Unused Grant Award Calculation (line 4 minus line 9)	965.27	0.00	0.00	12,761.82	0.00	0.00	26,790.98
15. If Carryover is allowed, enter line 14 amount here				12,761.82			26,790.98
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	150,000.00	41,238.23	0.00	11,750.00	1,484.55	6,225.88

Description	071	072	073	
LOCAL PROGRAM NAME	First 5 CSPP QRIS Block Grant (First 5 PY0-3)	Go Kids Contract	SVCF LPC Stipend	TOTAL
RESOURCE CODE	9354	9401	9441	
REVENUE OBJECT	8699	8689	8699	
LOCAL DESCRIPTION (if any)	930-935412	930-940193	930	
AWARD				
1. Prior Year Carryover	385,343.67		9,432.05	19,455,105.37
2. a. Current Year Award		9,600.00	5,836.01	24,843,083.62
b. Other Adjustments				(118,603.54)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	9,600.00	5,836.01	24,724,480.08
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	385,343.67	9,600.00	15,268.06	44,179,585.45
REVENUES				
5. Unearned Revenue Deferred from Prior Year			9,432.05	9,695,805.32
6. Cash Received in Current Year		7,200.00	5,836.01	15,556,886.96
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	7,200.00	15,268.06	25,252,692.28
EXPENDITURES				
9. Donor-Authorized Expenditures	68,291.63	735.81	3,748.50	24,142,310.18
10. Non Donor-Authorized Expenditures				1,780,071.47
11. Total Expenditures (lines 9 & 10)	68,291.63	735.81	3,748.50	25,922,381.65
12. Amounts Included in Line 6 above for Prior Year Adjustments				102,840.87
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(68,291.63)	6,464.19	11,519.56	1,213,222.97
a. Unearned Revenue		6,464.19	11,519.56	7,044,742.80
b. Accounts Payable				19,476.08
c. Accounts Receivable	68,291.63			5,981,326.93

Description	071	072	073	
14. Unused Grant Award Calculation (line 4 minus line 9)	317,052.04	8,864.19	11,519.56	20,037,275.27
15. If Carryover is allowed, enter line 14 amount here	317,052.04	8,864.19	11,519.56	18,025,702.98
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	68,291.63	735.81	3,748.50	24,169,800.33

Description	001	002	003	
FEDERAL PROGRAM NAME	Medi-Cal Admin Activities	Child Nutrition: CACFP Claims Centers & Family Day Care Consolidated	Child Nutrition: CACFP Cash in Lieu of Commodities Consolidated	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.558	10.558	
RESOURCE CODE	0882	5320	5340	
REVENUE OBJECT	8290	8220, 8520	8220	
LOCAL DESCRIPTION (if any)	882	consolidated	consolidated	
AWARD				
1. Prior Year Restricted Ending Balance	414,819.20			414,819.20
2. a. Current Year Award	1,042,539.03	661,297.56	25,728.00	1,729,564.59
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,042,539.03	661,297.56	25,728.00	1,729,564.59
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,457,358.23	661,297.56	25,728.00	2,144,383.79
REVENUES				
5. Cash Received in Current Year	1,042,539.03	542,091.38	21,084.37	1,605,714.78
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	119,206.18	4,643.63	123,849.81
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	119,206.18	4,643.63	123,849.81
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	1,042,539.03	661,297.56	25,728.00	1,729,564.59
EXPENDITURES				
10. Donor-Authorized Expenditures	791,857.35	661,297.56	25,728.00	1,478,882.91
11. Non Donor-Authorized				

Description	001	002	003	
Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	791,857.35	661,297.56	25,728.00	1,478,882.91
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	665,500.88	0.00	0.00	665,500.88

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Child Dev Universal Perkindergarten (UPK)	CCSPP: Coordination Grant	Reversing Opiod Overdoses	CCSPP: Implementation Grant	Ethnic Studies Block Grant	Learning Recovery Block Grant	CA SUMMER EMP ASST PRGM
RESOURCE CODE	6057	6333	6620	6332	7814	7435	7415
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FD 120-605712	FD880	FD880	FD 880	consolidated	consolidated	FD800
AWARD							
1. Prior Year Restricted Ending Balance	376,841.58	536,482.41	230,004.28	9,660,296.93	9,316.22	175,170.65	357,807.67
2. a. Current Year Award		450,000.00	115,735.00			72,511.00	314,363.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	450,000.00	115,735.00	0.00	0.00	72,511.00	314,363.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	376,841.58	986,482.41	345,739.28	9,660,296.93	9,316.22	247,681.65	672,170.67
REVENUES							
5. Cash Received in Current Year		(577,500.00)	115,735.00	(5,080,000.00)		72,511.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,027,500.00	0.00	5,080,000.00	0.00	0.00	314,363.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,027,500.00	0.00	5,080,000.00	0.00	0.00	314,363.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	450,000.00	115,735.00	0.00	0.00	72,511.00	314,363.00
EXPENDITURES							
10. Donor-Authorized Expenditures	148,656.43	536,482.41		2,429,796.98	5,443.66	84,428.77	357,795.39
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	148,656.43	536,482.41	0.00	2,429,796.98	5,443.66	84,428.77	357,795.39
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	228,185.15	450,000.00	345,739.28	7,230,499.95	3,872.56	163,252.88	314,375.28

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	A-G Learning Loss Mitigation Grant	A-G Access/Success Grant	Rest Revenue Limit: Alt Ed County Community Schools	Rest Revenue Limit: Alt Ed Juvenile Court Schools	Child Dev Ctr Based Rsrv Acct - REstricted CSPP	Child Dev Ctr Based Rsrv Acct - Resource & Referral CRRP	Child Dev Ctr Based Rsrv Acct - Restricted CCTR
RESOURCE CODE	7413	7412	0242	0241	6130	6131	6136 (6129)
REVENUE OBJECT	8590	8590	8091	8091/8990	8990	8990	8990
LOCAL DESCRIPTION (if any)	consolidated	consolidated	920-8091	940-8091	120-613012	120-613012	120-613012
AWARD							
1. Prior Year Restricted Ending Balance	84,948.62	117,288.23			1,703,202.31	18,716.92	83,465.66
2. a. Current Year Award			4,541,525.00	2,467,968.00	874,826.13	722.20	3,220.58
b. Other Adjustments					(800,837.76)	4,013.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	4,541,525.00	2,467,968.00	73,988.37	4,735.20	3,220.58
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	84,948.62	117,288.23	4,541,525.00	2,467,968.00	1,777,190.68	23,452.12	86,686.24
REVENUES							
5. Cash Received in Current Year			4,541,525.00	2,467,968.00	(129,221.13)	4,735.20	3,220.58
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	203,209.50	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	203,209.50	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	4,541,525.00	2,467,968.00	73,988.37	4,735.20	3,220.58
EXPENDITURES							
10. Donor-Authorized Expenditures	84,948.62	117,288.23	4,137,773.62	2,137,674.13			
11. Non Donor-Authorized Expenditures				1,678,149.47			

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	84,948.62	117,288.23	4,137,773.62	3,815,823.60	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	403,751.38	330,293.87	1,777,190.68	23,452.12	86,686.24

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	College & Career access pathway	College & Career Access pathway	LCFF Equality	Arts & Music in schools prop 28 Consolidated	Arts, Music & Instr Materials	Transportation	Deferred Maintenance
RESOURCE CODE	7339	7339	7399	6770	6762	0990	0014
REVENUE OBJECT	8590	8590	8590	8590	8590	8091/8990	
LOCAL DESCRIPTION (if any)	FD889	FD921	FD 880	various	consolidated	FD 990	FD 801
AWARD							
1. Prior Year Restricted Ending Balance		82,299.21	927,174.39	499,826.27	243,539.26		339,634.14
2. a. Current Year Award	100,000.00		465,945.00	266,551.00		1,240,893.00	172,539.32
b. Other Adjustments						1,001,492.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	100,000.00	0.00	465,945.00	266,551.00	0.00	2,242,385.00	172,539.32
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	100,000.00	82,299.21	1,393,119.39	766,377.27	243,539.26	2,242,385.00	512,173.46
REVENUES							
5. Cash Received in Current Year	80,000.00		465,945.00	242,536.08			172,539.32
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	20,000.00	0.00	0.00	24,014.92	0.00	2,242,385.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	20,000.00	0.00	0.00	24,014.92	0.00	2,242,385.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	100,000.00	0.00	465,945.00	266,551.00	0.00	2,242,385.00	172,539.32
EXPENDITURES							
10. Donor-Authorized Expenditures	45,659.56	13,626.53	497,357.19	342,280.52	243,539.26	2,242,385.00	15,313.04
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	45,659.56	13,626.53	497,357.19	342,280.52	243,539.26	2,242,385.00	15,313.04

Description	015	016	017	018	019	020	021
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	54,340.44	68,672.68	895,762.20	424,096.75	0.00	0.00	496,860.42

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	Student Support and Professional Development	LCFF - Educational Technology	Differentiated Assistance	Antibias Education Grant	State Lottery: Unrestricted Consolidated	K-2 Literary Screenings Prof/Dev	Restricted Lottery Consolidated
RESOURCE CODE	6019	0664	0688	6318	1100	7840	6300
REVENUE OBJECT	8590	8091/8980-22	8011/8091	8590	8560	8590	8560
LOCAL DESCRIPTION (if any)	combined	880	880	631888	various	fd 882/mgr 5700	various
AWARD							
1. Prior Year Restricted Ending Balance		375,656.10	4,146,818.15	15,601.65	103,994.33	2,815.00	95,677.85
2. a. Current Year Award	339,189.00	825,611.00	4,966,666.00		213,631.77	3,647.00	95,116.93
b. Other Adjustments				(3,716.54)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	339,189.00	825,611.00	4,966,666.00	(3,716.54)	213,631.77	3,647.00	95,116.93
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	339,189.00	1,201,267.10	9,113,484.15	11,885.11	317,626.10	6,462.00	190,794.78
REVENUES							
5. Cash Received in Current Year	339,189.00	825,611.00	4,966,666.00	(3,716.54)	175,290.08	3,647.00	57,370.92
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	38,341.69	0.00	37,746.01
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	38,341.69	0.00	37,746.01
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	339,189.00	825,611.00	4,966,666.00	(3,716.54)	213,631.77	3,647.00	95,116.93
EXPENDITURES							
10. Donor-Authorized Expenditures	201.25	680,257.11	2,698,259.93	11,885.11	245,961.08		56,539.74
11. Non Donor-Authorized Expenditures			683,334.00				
12. Total Expenditures (line 10 plus line 11)	201.25	680,257.11	3,381,593.93	11,885.11	245,961.08	0.00	56,539.74

Description	022	023	024	025	026	027	028
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	338,987.75	521,009.99	6,415,224.22	0.00	71,665.02	6,462.00	134,255.04

Description	029	030	031	032	033	034	035
STATE PROGRAM NAME	Combined re 6545	CCTR Hold Harmless SB140 1x funding	CSPP 1x Supplemental Funding	LCFF VPSS Peer Assistance Review	EPA	EPA	EPA
RESOURCE CODE	6546	6160	7829	0670	1400	1400	1400
REVENUE OBJECT	various	8590	8590	8091	8091	8091	8091
LOCAL DESCRIPTION (if any)	consolidated	120-616112		882-618000	800	921-921100	940-940-940241
AWARD							
1. Prior Year Restricted Ending Balance	48,897.00	38,668.40	3,989,565.80				
2. a. Current Year Award	85,525.00	36,590.00	723,774.00	45,762.13	0.00	45,646.00	40,554.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	85,525.00	36,590.00	723,774.00	45,762.13	0.00	45,646.00	40,554.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	134,422.00	75,258.40	4,713,339.80	45,762.13	0.00	45,646.00	40,554.00
REVENUES							
5. Cash Received in Current Year	82,336.00	36,590.00	723,774.00	45,762.13			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,189.00	0.00	0.00	0.00	0.00	45,646.00	40,554.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	3,189.00	0.00	0.00	0.00	0.00	45,646.00	40,554.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	85,525.00	36,590.00	723,774.00	45,762.13	0.00	45,646.00	40,554.00
EXPENDITURES							
10. Donor-Authorized Expenditures	102,125.00			45,762.13	0.00	45,646.00	40,554.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	102,125.00	0.00	0.00	45,762.13	0.00	45,646.00	40,554.00

Description	029	030	031	032	033	034	035
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	32,297.00	75,258.40	4,713,339.80	0.00	0.00	0.00	0.00

Description	036	037	038	039	040	041	
STATE PROGRAM NAME	Classified School Employee Professional Development	CSPP SB151 Stabilization	Student Support & Enrichment Consolidated	Educator Effectiveness Consolidated	Special Education	Early Needs Exceptional Needs	TOTAL
RESOURCE CODE	7311	7844	6018	6266/9266	6500	6510	
REVENUE OBJECT	8590/8990	8590	8590	8590	various	8311	
LOCAL DESCRIPTION (if any)	FD 800/880		various	various	various	FD 950/CC319100 MGR 5702	
AWARD							
1. Prior Year Restricted Ending Balance	164,562.00		803,373.50	9,803.48	1,564,131.94	106,141.81	26,911,721.76
2. a. Current Year Award		152,143.00	754,710.00		144,743,782.36	4,262,180.00	168,421,327.42
b. Other Adjustments					(.46)		200,950.24
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	152,143.00	754,710.00	0.00	144,743,781.90	4,262,180.00	168,622,277.66
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	164,562.00	152,143.00	1,558,083.50	9,803.48	146,307,913.84	4,368,321.81	195,533,999.42
REVENUES							
5. Cash Received in Current Year		152,143.00			88,455,071.85	3,885,010.00	102,124,738.49
6. Amounts Included in Line 5 for Prior Year Adjustments					(241,256.19)		(241,256.19)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	754,710.00	0.00	56,529,966.24	377,170.00	66,738,795.36
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	754,710.00	0.00	56,529,966.24	377,170.00	66,738,795.36
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	152,143.00	754,710.00	0.00	144,985,038.09	4,262,180.00	168,863,533.85
EXPENDITURES							
10. Donor-Authorized Expenditures	76,025.07	0.00	1,018,066.63	9,803.48	132,710,584.02	4,292,893.41	155,475,013.30
11. Non Donor-Authorized							

Description	036	037	038	039	040	041	
Expenditures							2,361,483.47
12. Total Expenditures (line 10 plus line 11)	76,025.07	0.00	1,018,066.63	9,803.48	132,710,584.02	4,292,893.41	157,836,496.77
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	88,536.93	152,143.00	540,016.87	0.00	13,597,329.82	75,428.40	40,058,986.12

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Walden West Special Events	Educator Prep Program Donations	Credentialing Programs	CYBHI Fee Schedule Revenue	YHW Services	HS Staff Donations	Just Run Programs Donations
RESOURCE CODE	9103	9943	9141	0104	9153	9946	9941
REVENUE OBJECT	8689	8699	8677/8689	8689	8689	8699	
LOCAL DESCRIPTION (if any)	930-910385	930	930-914193	930-010493	930-915399	930	939
AWARD							
1. Prior Year Restricted Ending Balance		2,000.01	1,863,614.48	20,417.13	205,954.88	.64	50,031.66
2. a. Current Year Award	9,450.00		3,272,436.48	91,006.37	4,100.00		1,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,450.00	0.00	3,272,436.48	91,006.37	4,100.00	0.00	1,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	9,450.00	2,000.01	5,136,050.96	111,423.50	210,054.88	.64	51,031.66
REVENUES							
5. Cash Received in Current Year	9,450.00		3,538,049.84	91,006.37	4,100.00		1,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments			(275,551.68)				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	9,938.32	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	9,938.32	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	9,450.00	0.00	3,547,988.16	91,006.37	4,100.00	0.00	1,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	9,450.00		4,141,921.63		32,970.67	.64	12,309.69
11. Non Donor-Authorized Expenditures		2,000.10					
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	9,450.00	2,000.10	4,141,921.63	0.00	32,970.67	.64	12,309.69
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,000.01	994,129.33	111,423.50	177,084.21	0.00	38,721.97

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	AED donations	AED Donations	Head Start Equip Sales	MCAL LEA Billing Option	Tides ECEPTS ELL	Youth Health & Wellness Donation	Bend the Arc - Racial Justice Grant Program
RESOURCE CODE	9936	9901	9462	9442	9339	9947	9520
REVENUE OBJECT	8699	8699-99	8631	8699	8689	8699-99	8689
LOCAL DESCRIPTION (if any)	930	939-544076	930	882-944288	930-933993	930-994793	930-952093
AWARD							
1. Prior Year Restricted Ending Balance	300.00	12,528.69	5,510.29	13,680,961.26		29,196.04	12.05
2. a. Current Year Award		6,500.00		9,371,264.39	93,826.22	6,666.67	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	6,500.00	0.00	9,371,264.39	93,826.22	6,666.67	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	300.00	19,028.69	5,510.29	23,052,225.65	93,826.22	35,862.71	12.05
REVENUES							
5. Cash Received in Current Year				9,371,264.39		6,666.67	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	6,500.00	0.00	0.00	93,826.22	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	6,500.00	0.00	0.00	93,826.22	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	6,500.00	0.00	9,371,264.39	93,826.22	6,666.67	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		3,500.00	1,267.31	2,168,427.53	16,054.69	2,089.74	11.36
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	0.00	3,500.00	1,267.31	2,168,427.53	16,054.69	2,089.74	11.36
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	300.00	15,528.69	4,242.98	20,883,798.12	77,771.53	33,772.97	.69

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	Pilot School Health Demo Project	Tides ECEPTS GF	SRTAC Events	Cafeteria Profit Sharing	CPIN Service Fee	Applicant Fingerprint Services	Library Service - workshops & fees
RESOURCE CODE	9155	9338	9159	9140	9136	9111	9110
REVENUE OBJECT	8689	8689	8689	8699	8689	8677 & 8689	8689/8699/8677
LOCAL DESCRIPTION (if any)	930-915593	930-933893	930-915993	930-721050	combined	930-714100	930-544850
AWARD							
1. Prior Year Restricted Ending Balance	3,020,858.83		31,697.20	15,961.64	194,917.29		665.54
2. a. Current Year Award		66,845.53	146,154.05		164,250.00	11,714.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	66,845.53	146,154.05	0.00	164,250.00	11,714.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,020,858.83	66,845.53	177,851.25	15,961.64	359,167.29	11,714.00	665.54
REVENUES							
5. Cash Received in Current Year			145,529.05		92,050.00	(140.00)	
6. Amounts Included in Line 5 for Prior Year Adjustments						11,854.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	66,845.53	625.00	0.00	72,200.00	0.00	0.00
b. Noncurrent Accounts Receivable						(11,854.00)	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	66,845.53	625.00	0.00	72,200.00	11,854.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	66,845.53	146,154.05	0.00	164,250.00	11,714.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	9,649.01	66,845.53	56,750.43	2,884.32	23,042.31	11,714.00	
11. Non Donor-Authorized Expenditures						36,898.52	
12. Total Expenditures							

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	9,649.01	66,845.53	56,750.43	2,884.32	23,042.31	48,612.52	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,011,209.82	0.00	121,100.82	13,077.32	336,124.98	0.00	665.54

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	RDA	Ongoing & Major Maint	CA Employer's Retiree Benefit Trust Disbursement (CERBT)	CISC Symposium	SCLIS Sponsorships & Events	SBCEO MOU CAL-MSCS Math Steer	Teacher recognition day donations
RESOURCE CODE	9010	8150	0830	9156	9160	9352	9921
REVENUE OBJECT	8625/8990	8980/8990	8699	8699	8699	8689	8689/8699-99
LOCAL DESCRIPTION (if any)	FD 801	801-801xxx	fd 800	930-915693	930-916093	930-935287	930-720040
AWARD							
1. Prior Year Restricted Ending Balance	17,733,965.55	9,343,180.62	918,549.60	11,740.94		26,810.17	7,652.94
2. a. Current Year Award	6,011,044.86		1,581,045.09		8,500.00		15,000.00
b. Other Adjustments	(4,376,162.94)	3,698,706.94					
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,634,881.92	3,698,706.94	1,581,045.09	0.00	8,500.00	0.00	15,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	19,368,847.47	13,041,887.56	2,499,594.69	11,740.94	8,500.00	26,810.17	22,652.94
REVENUES							
5. Cash Received in Current Year	1,634,881.92	3,698,706.94			8,500.00		15,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	1,581,045.09	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	1,581,045.09	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,634,881.92	3,698,706.94	1,581,045.09	0.00	8,500.00	0.00	15,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,080,899.00	4,785,679.35	636,897.08		8,500.00		10,181.95
11. Non Donor-Authorized							

Description	022	023	024	025	026	027	028
Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,080,899.00	4,785,679.35	636,897.08	0.00	8,500.00	0.00	10,181.95
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	18,287,948.47	8,256,208.21	1,862,697.61	11,740.94	0.00	26,810.17	12,470.99

Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	Inclusion Collaborative Donation	SCLIS Donations	LCFF-Williams	Sobrato Matching Funds (9302)	ASAP Connect Local	Educational Support Local Rev	VAPA Local
RESOURCE CODE	9925	9930	0580	9102	9116	9117	9127
REVENUE OBJECT	8699	8699-99	8590	8677	8689/8677	8990	8689
LOCAL DESCRIPTION (if any)	930-418032	930-993093	738588	930-910293	930-546415	930-544150	930-544303
AWARD							
1. Prior Year Restricted Ending Balance	1,023.93		6,594.44	8,400.22	1,123.16	54,260.34	15,443.59
2. a. Current Year Award	100,000.00	7,700.00					15,164.13
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	100,000.00	7,700.00	0.00	0.00	0.00	0.00	15,164.13
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	101,023.93	7,700.00	6,594.44	8,400.22	1,123.16	54,260.34	30,607.72
REVENUES							
5. Cash Received in Current Year	100,000.00	7,700.00					6,854.13
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	8,310.00
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	8,310.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	100,000.00	7,700.00	0.00	0.00	0.00	0.00	15,164.13
EXPENDITURES							
10. Donor-Authorized Expenditures	101,023.93	6,557.24	3,432.40	403.06			546.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	029	030	031	032	033	034	035
(line 10 plus line 11)	101,023.93	6,557.24	3,432.40	403.06	0.00	0.00	546.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,142.76	3,162.04	7,997.16	1,123.16	54,260.34	30,061.72

Description	036	037	038	039	040	041	042
LOCAL PROGRAM NAME	TSB Internal Service Fees	Region V Math	MTSS Training	GPO Donations	FHYS Local Revenue	Career Tech Education Donations	GPO Sponsorships
RESOURCE CODE	9137	9146	9404	9948	9152	9923	9506
REVENUE OBJECT	8689	8677	8677	8699/8990	8689	8699	8699
LOCAL DESCRIPTION (if any)	930-913700	930-914693	930-940493	930	930-915293	930-544233	930-9506xx
AWARD							
1. Prior Year Restricted Ending Balance	36,737.70	3,543.25	553.82	10,000.00	1,000.00	1,000.00	6,263.53
2. a. Current Year Award					1,000.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	36,737.70	3,543.25	553.82	10,000.00	2,000.00	1,000.00	6,263.53
REVENUES							
5. Cash Received in Current Year					1,000.00		
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)	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures			553.82		561.27		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	036	037	038	039	040	041	042
(line 10 plus line 11)	0.00	0.00	553.82	0.00	561.27	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	36,737.70	3,543.25	0.00	10,000.00	1,438.73	1,000.00	6,263.53

Description	043	044	045	046	047	048	049
LOCAL PROGRAM NAME	SELPA Workshop Fees/Parent Legislative Day	SELPA High Quality IEP	Response to Instruction & Intervention	Inclusion Collaborative Conference	Innovation & Instructional Support	Multilingual & Humanities Education	CIA Local Revenue
RESOURCE CODE	9122	9158	9124	9139	9144	9143	9145
REVENUE OBJECT	8xxx	8xxx	8677	8677/8689	8677/8689	8677/8689	8677
LOCAL DESCRIPTION (if any)	810-9122 total	930-9158 total	930-544220	930-913993	930-914493	930-914393	930-914593
AWARD							
1. Prior Year Restricted Ending Balance	59,400.19	17,005.31	848,787.96	205,601.30	501,229.76	238,117.67	75,646.11
2. a. Current Year Award	13,031.73	50,000.00	414,615.78	3,300.00	418,125.02	177,020.58	1,130.00
b. Other Adjustments							89,402.61
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,031.73	50,000.00	414,615.78	3,300.00	418,125.02	177,020.58	90,532.61
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	72,431.92	67,005.31	1,263,403.74	208,901.30	919,354.78	415,138.25	166,178.72
REVENUES							
5. Cash Received in Current Year	13,031.73	50,000.00	414,615.78	3,300.00	346,955.00	96,001.46	90,532.61
6. Amounts Included in Line 5 for Prior Year Adjustments						(315.00)	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	71,170.02	81,334.12	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	71,170.02	81,334.12	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	13,031.73	50,000.00	414,615.78	3,300.00	418,125.02	177,335.58	90,532.61
EXPENDITURES							
10. Donor-Authorized Expenditures	7,015.37	36,573.92	132,015.18	112,221.25	328,738.27	134,644.56	31.84
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	043	044	045	046	047	048	049
(line 10 plus line 11)	7,015.37	36,573.92	132,015.18	112,221.25	328,738.27	134,644.56	31.84
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	65,416.55	30,431.39	1,131,388.56	96,680.05	590,616.51	280,493.69	166,146.88

Description	050	051	052	053	054	055	056
LOCAL PROGRAM NAME	CCLA Events	Superintendent Office Contracts	Integrated Data, R&E Contracts	Deputy Superintendent Donations	Digital Divide Donation	San Andreas Regional Center	Ed Services Support
RESOURCE CODE	9507	9114	9154	9939	9945	9312	9109
REVENUE OBJECT	8689	8677/8689	8677	8699-99	8699	8699	8677 8689
LOCAL DESCRIPTION (if any)	930-9507xx	930-544111	930-800115	930-993993	930	950-400805	930-544140
AWARD							
1. Prior Year Restricted Ending Balance	85,627.02	147,227.04	37,823.25	17,534.16	1,196.69	1,868,248.02	62,383.06
2. a. Current Year Award	111,527.92	3,000.00	15,000.00				
b. Other Adjustments							(62,383.06)
c. Adj Curr Yr Award (sum lines 2a & 2b)	111,527.92	3,000.00	15,000.00	0.00	0.00	0.00	(62,383.06)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	197,154.94	150,227.04	52,823.25	17,534.16	1,196.69	1,868,248.02	0.00
REVENUES							
5. Cash Received in Current Year	77,458.17	3,000.00	15,000.00				(62,383.06)
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	34,069.75	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)	34,069.75	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	111,527.92	3,000.00	15,000.00	0.00	0.00	0.00	(62,383.06)
EXPENDITURES							
10. Donor-Authorized Expenditures	28,551.59	91,287.53		2,000.00	75.00	112,729.07	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	050	051	052	053	054	055	056
(line 10 plus line 11)	28,551.59	91,287.53	0.00	2,000.00	75.00	112,729.07	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	168,603.35	58,939.51	52,823.25	15,534.16	1,121.69	1,755,518.95	0.00

Description	057	058	059	060	061	062	063
LOCAL PROGRAM NAME	Inclusion Collaborative Svc Fee	Assessment & Assessment Local	CAL ECSE MOU	Seeds Visitation/Chandler Donation	Special Education Donations	SpEd Fundraising WorkAbility	Solar Project Escrow
RESOURCE CODE	9123	9132	9501	9917	9944	9949	9015
REVENUE OBJECT	8xxx	8677	8699	8699	8699	8699	8980
LOCAL DESCRIPTION (if any)	418038	930-544971	932-950193	932-901070	932	932-994993	801-801210
AWARD							
1. Prior Year Restricted Ending Balance	1,168,694.98	27,019.55	57,841.62	126,070.69	77,656.07	5,389.53	4,441,302.93
2. a. Current Year Award	636,294.02		26,500.00	5,556.64	2,531.85	6,704.69	
b. Other Adjustments		(27,019.55)					1,803,023.30
c. Adj Curr Yr Award (sum lines 2a & 2b)	636,294.02	(27,019.55)	26,500.00	5,556.64	2,531.85	6,704.69	1,803,023.30
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,804,989.00	0.00	84,341.62	131,627.33	80,187.92	12,094.22	6,244,326.23
REVENUES							
5. Cash Received in Current Year	565,034.99		26,006.14	5,556.64	2,531.85	6,652.69	1,803,023.30
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	71,259.03	(27,019.55)	493.86	0.00	0.00	52.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	71,259.03	(27,019.55)	493.86	0.00	0.00	52.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	636,294.02	(27,019.55)	26,500.00	5,556.64	2,531.85	6,704.69	1,803,023.30
EXPENDITURES							
10. Donor-Authorized Expenditures	927,549.21		8,901.99		2,884.20	407.29	6,244,326.23
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	057	058	059	060	061	062	063
(line 10 plus line 11)	927,549.21	0.00	8,901.99	0.00	2,884.20	407.29	6,244,326.23
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	877,439.79	0.00	75,439.63	131,627.33	77,303.72	11,686.93	0.00

Description	TOTAL
LOCAL PROGRAM NAME	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	57,392,274.34
2. a. Current Year Award	22,869,006.02
b. Other Adjustments	1,125,567.30
c. Adj Curr Yr Award (sum lines 2a & 2b)	23,994,573.32
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	81,386,847.66
REVENUES	
5. Cash Received in Current Year	22,187,936.61
6. Amounts Included in Line 5 for Prior Year Adjustments	(264,012.68)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,070,649.39
b. Noncurrent Accounts Receivable	(11,854.00)
c. Current Accounts Receivable (line 7a minus line 7b)	2,082,503.39
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	24,270,440.00
EXPENDITURES	
10. Donor-Authorized Expenditures	21,364,076.46
11. Non Donor-Authorized Expenditures	38,898.62
12. Total Expenditures (line 10 plus line 11)	21,402,975.08

Description	
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	60,022,771.20

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	221,680.72		221,680.72	186,166.29	190,217.07	217,629.94	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	24,285,653.17		24,285,653.17	1,447,672.00	1,226,645.38	24,506,679.79	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	10,689,197.48	(267.48)	10,688,930.00		793,341.96	9,895,588.04	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	35,196,531.37	(267.48)	35,196,263.89	1,633,838.29	2,210,204.41	34,619,897.77	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		**2024-25 Actual**			**2025-26 Actual**	
Actual Appropriations Limit and Gann ADA are from 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.	5,766,060.00		5,766,060.00			5,766,060.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	244,211,684.09		244,211,684.09			256,375,353.34
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	249,977,744.09		249,977,744.09			262,141,413.34
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	237.62		237.62			237.25
5. Other ADA (Preload/Line B4, PY column)	217,663.37		217,663.37			214,384.41
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	5,766,060.00		5,766,060.00			5,766,060.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	30,077,122.00		30,077,122.00			30,077,122.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA		**Adjustments to 2024-25**			**Adjustments to 2025-26**	
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						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
CURRENT YEAR PROGRAM ADA	2025-26 Annual Report			2026-27 Annual Estimate		
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)	176.99		176.99	175.00		175.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	60.26		60.26	70.00		70.00
3. Total Current Year ADA (Lines B1 through B2)	237.25	0.00	237.25	245.00	0.00	245.00
	2025-26 P2 Report			2026-27 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			214,384.41			212,410.88
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2025-26 Actual			2026-27 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	597,068.72		597,068.72	626,859.00		626,859.00
2. Timber Yield Tax (Object 8022)	14.66		14.66	210.00		210.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	218,863,453.04		218,863,453.04	231,603,761.00		231,603,761.00
5. Unsecured Roll Taxes (Object 8042)	12,810,217.01		12,810,217.01	13,004,317.00		13,004,317.00
6. Prior Years' Taxes (Object 8043)	1,401.97		1,401.97	941.00		941.00
7. Supplemental Taxes (Object 8044)	5,435,493.24		5,435,493.24	6,147,750.00		6,147,750.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	1,790.37		1,790.37	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	17,588,576.44		17,588,576.44	17,739,984.00		17,739,984.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	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)	255,298,015.45	0.00	255,298,015.45	269,123,822.00	0.00	269,123,822.00

	2025-26 Calculations			2026-27 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)	255,298,015.45	0.00	255,298,015.45	269,123,822.00	0.00	269,123,822.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			2,274,106.03			2,199,005.00
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)			2,274,106.03			2,199,005.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	11,853,649.00		11,853,649.00	11,472,414.00		11,472,414.00
26. LCFF State Aid - Prior Years (Object 8019)	1,612.00		1,612.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	11,855,261.00	0.00	11,855,261.00	11,472,414.00	0.00	11,472,414.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	389,595,697.36		389,595,697.36	371,611,648.00		371,611,648.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	7,003,242.88		7,003,242.88	5,400,000.00		5,400,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			5,766,060.00			5,766,060.00
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.9984			1.0327
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			6,127,574.43			6,249,363.37
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			244,211,684.09			256,375,353.34

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
6. Inflation Adjustment			1.0644			1.0495
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9849			0.9908
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			256,013,838.91			266,590,526.74
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			262,141,413.34			272,839,890.11
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			255,298,015.45			269,123,822.00
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)			9,117,503.92			5,915,073.11
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			4,840,048.68			4,055,605.66
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			260,138,064.13			273,179,427.66
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			4,277,455.24			1,859,467.45
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			260,138,064.13			
b. State Subventions (Line D13)			4,277,455.24			
c. Less: Excluded Appropriations (Line C24)			2,274,106.03			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			262,141,413.34			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
16 Adjusted Appropriations Limit (Lines D9 plus D15)			262,141,413.34			272,839,890.11
17 Appropriations Subject to the Limit (Line D14d)			262,141,413.34			

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
* Please provide below an explanation for each entry in the adjustments column.						

Lauren Nguyen	LaNguyen@sccoe.org	(408) 453-6623
Gann Contact Person	Contact Email Address	Contact Phone Number

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	103,994.33		95,677.85	199,672.18
2. State Lottery Revenue	8560	213,631.77		95,116.93	308,748.70
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)		317,626.10	0.00	190,794.78	508,420.88
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	235,901.22		56,539.74	292,440.96
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	10,059.86			10,059.86
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)		245,961.08	0.00	56,539.74	302,500.82
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	71,665.02	0.00	134,255.04	205,920.06
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 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	371,605,147.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	44,659,805.97
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	194,807.84
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	7,869,362.92
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,803,023.30
4. Other Transfers Out	All	9200	7200-7299	61,279,407.42
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	11,528,620.79
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,239,400.95
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				84,914,623.22
D. Plus additional MOE expenditures:				
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)				242,030,718.63

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)	463.92
B. Expenditures per ADA (Line I.E divided by Line II.A)	521,707.88

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.)	267,587,662.84	611,307.57
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)	267,587,662.84	611,307.57
B. Required effort (Line A.2 times 90%)	240,828,896.56	550,176.81
C. Current year expenditures (Line I.E and Line II.B)	242,030,718.63	521,707.88
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	28,468.93
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	5.17%

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) — 23,140,897.46
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) — 221,185,482.54

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) — 10.46%

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) — 18,445,212.04
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 7,970,871.41

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,612.00
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)	975,995.49
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)	27,462,690.94
9. Carry-Forward Adjustment (Part IV, Line F)	(785,324.70)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,677,366.24
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	104,365,725.47
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	49,608,407.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,066,349.99
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,518,918.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	194,807.84
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	8,571.42
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,725,128.84
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)	18,265,388.38
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)	8,364,306.27
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)	8,354,745.31
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)	337,898.56
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)	12,093,560.09
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)	259,903,808.48
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)	10.57%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	10.26%

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)	27,462,690.94
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	127,866.98
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 (11.22%) 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 (11.22%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.22%) times Part III, Line B19); zero if positive	(1,570,649.39)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,570,649.39)
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:	9.96%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-785324.70) is applied to the current year calculation and the remainder ($-785324.69) is deferred to one or more future years:	10.26%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-523549.80) is applied to the current year calculation and the remainder ($-1047099.59) is deferred to one or more future years:	10.37%
LEA request for Option 1, Option 2, or Option 3	2
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(785,324.70)

Approved indirect cost rate:	11.22%
Highest rate used in any program:	11.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	235,901.22	10,059.86	4.26%
01	3010	515,787.77	52,867.49	10.25%
01	3025	464,306.56	47,591.43	10.25%
01	3060	3,725,492.47	298,039.40	8.00%
01	3182	753,408.68	84,532.92	11.22%
01	3183	266,438.97	27,217.48	10.22%
01	3310	1,298,944.48	96,392.38	7.42%
01	3315	23,295.59	1,805.41	7.75%
01	3385	731,865.67	82,115.33	11.22%
01	3395	64,309.40	3,537.29	5.50%
01	3410	37,870.02	4,249.02	11.22%
01	4035	42,826.89	4,389.36	10.25%
01	4127	24,809.92	2,543.01	10.25%
01	4203	23,702.20	2,430.01	10.25%
01	4204	23,173.49	2,375.28	10.25%
01	4610	155,145.03	17,407.27	11.22%
01	5210	23,023,486.99	2,392,232.11	10.39%
01	5630	229,557.24	23,529.61	10.25%
01	5810	1,289,464.33	144,051.49	11.17%
01	6018	953,780.39	64,286.24	6.74%
01	6019	180.95	20.30	11.22%
01	6054	475,444.99	53,344.93	11.22%
01	6128	358,280.44	40,199.07	11.22%
01	6318	10,686.13	1,198.98	11.22%
01	6332	1,952,415.97	219,061.08	11.22%
01	6333	482,361.46	54,120.95	11.22%
01	6334	1,428,451.76	146,416.31	10.25%
01	6388	200,903.47	8,036.14	4.00%
01	6500	106,635,788.92	8,204,199.69	7.69%
01	6510	3,984,123.81	308,769.60	7.75%
01	6515	152,838.00	15,666.00	10.25%
01	6520	122,652.52	12,572.48	10.25%
01	6545	509,273.16	57,140.45	11.22%
01	6546	96,111.19	6,013.81	6.26%
01	6680	39,152.80	4,392.94	11.22%
01	6685	39,901.29	4,476.92	11.22%
01	6690	442,901.39	49,675.51	11.22%
01	6695	113,141.08	12,694.43	11.22%

01	6762	220,897.80	22,641.46	10.25%
01	6770	288,897.01	2,888.98	1.00%
01	7311	68,956.98	7,068.09	10.25%
01	7339	53,774.23	5,511.86	10.25%
01	7366	497,773.01	51,021.80	10.25%
01	7399	451,117.64	46,239.55	10.25%
01	7435	75,911.50	8,517.27	11.22%
01	7505	410,442.23	46,051.61	11.22%
01	7810	6,155,775.18	349,471.51	5.68%
01	8150	3,061,241.32	313,777.24	10.25%
01	9010	25,617,433.77	2,470,593.71	9.64%
12	5025	20,965.61	1,520.01	7.25%
12	5035	646,366.48	66,067.52	10.22%
12	5055	109,875.27	10,986.73	10.00%
12	5160	193,129.53	18,879.33	9.78%
12	5320	622,690.73	38,606.83	6.20%
12	5340	24,225.99	1,502.01	6.20%
12	6045	8,012.73	801.27	10.00%
12	6052	8,736.91	633.09	7.25%
12	6057	134,835.76	13,820.67	10.25%
12	6100	4,025.99	403.01	10.01%
12	6102	264,795.36	26,479.53	10.00%
12	6105	7,596,340.86	550,752.67	7.25%
12	6110	1,087,903.00	108,790.00	10.00%
12	6123	35,753.00	3,665.00	10.25%
12	6127	1,133,429.09	113,342.91	10.00%
12	6770	49,994.58	499.95	1.00%
12	9010	1,384.20	100.35	7.25%

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	27,496,367.74	1,869,416.74	29,365,784.48	3,814,180.11		33,179,964.59
1110	Regular Education, K–12	728,485.61	0.00	728,485.61	94,619.48		823,105.09
3100	Alternative Schools	6,325,906.76	39,649.23	6,365,555.99	826,791.36		7,192,347.35
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	4,530,821.99	135,226.90	4,666,048.89	606,050.58		5,272,099.47
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	6,088,170.23	224,228.93	6,312,399.16	819,887.08		7,132,286.24
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,390,516.96	0.00	1,390,516.96	180,607.54		1,571,124.50
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
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	6,064,237.94	96.07	6,064,334.01	787,667.09		6,852,001.10
4900	Other Supplemental Education	10,482,517.43	386,465.59	10,868,983.02	1,411,719.78		12,280,702.80
5000-5999	Special Education	130,260,163.50	3,271,515.25	133,531,678.75	17,343,785.69		150,875,464.44
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	10,695,265.73	0.00	10,695,265.73	1,389,156.48		12,084,422.21
7150	Nonagency - Other	135,797.00	0.00	135,797.00	17,638.02		153,435.02
8100	Community Services	109,184.04	0.00	109,184.04	14,181.39		123,365.43
8500	Child Care and Development Services	993,297.98	0.00	993,297.98	129,014.68		1,122,312.66
8600	County Services to Districts	52,626,459.61	6,931.31	52,633,390.92	6,836,297.28		59,469,688.20
Other Costs							
----	Food Services					1,101,590.70	1,101,590.70
----	Enterprise					8,571.42	8,571.42
----	Facilities Acquisition & Construction					7,335,221.06	7,335,221.06
----	Other Outgo					64,412,471.72	64,412,471.72
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		901.74	901.74	1,570,922.95		1,571,824.69
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(956,850.88)		(956,850.88)
----	**Total County School Service and Charter Schools Funds Expenditures**	257,927,192.52	5,934,431.76	263,861,624.28	34,885,668.63	72,857,854.90	371,605,147.81

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	15,795,918.84	1,963,121.82	1,088,213.35	1,696,680.37	5,939,655.05	0.00	0.00			838,939.36	173,838.95	27,496,367.74
1110	Regular Education, K–12	217,987.31	0.00	0.00	0.00	510,498.30	0.00	0.00			0.00	0.00	728,485.61
3100	Alternative Schools	3,971,151.43	346,904.75	1,909.41	908,544.09	960,619.19	0.00	0.00			136,777.89	0.00	6,325,906.76
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	2,375,188.75	71,043.67	877.58	1,111,596.35	690,370.28	0.00	0.00			281,745.36	0.00	4,530,821.99
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	4,185,014.01	74,683.63	3,644.86	658,687.95	941,692.73	0.00	0.00			224,447.05	0.00	6,088,170.23
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	1,390,516.96	0.00	0.00			0.00	0.00	1,390,516.96
4110	Regular Education, Adult	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	3,475,079.16	1,017,463.26	151,753.08	0.00	1,364,602.95	0.00	0.00			55,339.49	0.00	6,064,237.94
4900	Other Supplemental Education	0.00	3,037,056.02	0.00	0.00	2,759,732.13	0.00	4,581,787.40			103,941.88	0.00	10,482,517.43
5000-5999	Special Education	83,224,933.05	2,663,105.68	700,984.81	8,551,381.23	29,421,239.05	3,695,131.65	0.00			1,839,328.42	164,059.61	130,260,163.50
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	877.50	530,945.07	0.00	0.00	0.00	0.00	0.00	0.00	10,163,443.16	0.00	0.00	10,695,265.73
7150	Nonagency - Other	0.00	135,797.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135,797.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		109,184.04	0.00	0.00	0.00	109,184.04
8500	Child Care and Development Services	0.00	366,213.56	0.00	0.00	541,460.62	0.00		85,623.80	0.00	0.00	0.00	993,297.98
8600	County Services to Districts		30,684,215.53	145,113.75	0.00	3,806,178.90	0.00			17,987,300.25	3,651.18	0.00	52,626,459.61
Total Direct Charged Costs		113,246,150.05	40,890,549.99	2,092,496.84	12,926,889.99	48,326,566.16	3,695,131.65	4,581,787.40	194,807.84	28,150,743.41	3,484,170.63	337,898.56	257,927,192.52

* 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	2,971.83	1,866,444.91	0.00	1,869,416.74
1110	Regular Education, K–12	0.00	0.00	0.00	0.00
3100	Alternative Schools	1,010.66	38,638.57	0.00	39,649.23
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	778.17	134,448.73	0.00	135,226.90
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	1,158.61	223,070.32	0.00	224,228.93
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
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	96.07	0.00	0.00	96.07
4900	Other Supplemental Education	304.58	386,161.01	0.00	386,465.59
5000-5999	Special Education (allocated to 5001)	18,013.23	3,253,502.02	0.00	3,271,515.25
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	79.70	6,851.61	0.00	6,931.31
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	901.74	0.00	0.00	901.74
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		25,314.59	5,909,117.17	0.00	5,934,431.76

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)	8,328,180.02
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	70,612.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	18,866,067.49
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	8,577,660.01
5	Total Central Administration Costs in County School Service and Charter Schools Funds	35,842,519.52
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)	257,927,192.52
2	Total Allocated Costs (from Form PCR, Column 2, Total)	5,934,431.76
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	263,861,624.28
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)	12,093,803.65
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	12,093,803.65
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	275,955,427.93
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	12.99%

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)	1,101,590.70				1,101,590.70
Enterprise (Objects 1000-5999, 6400-6920)		8,571.42			8,571.42
Facilities Acquisition & Construction (Objects 1000-6700)			7,335,221.06		7,335,221.06
Other Outgo (Objects 1000 - 7999)				64,412,471.72	64,412,471.72
Total Other Costs	1,101,590.70	8,571.42	7,335,221.06	64,412,471.72	72,857,854.90

		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)		25,314.59	0.00	0.00	0.00	5,909,117.17	0.00	0.00
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten	30.93				166.17		
1110	Regular Education, K–12							
3100	Alternative Schools	10.52				3.44		
3300	Independent Study Centers							
3400	Opportunity Schools							
3500	County Community Schools	8.10				11.97		
3550	Community Day Schools							
3600	Juvenile Courts	12.06				19.86		
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education	1.00						
4900	Other Supplemental Education	3.17				34.38		
5000-5999	Special Education (allocated to 5001)	187.50				289.66		
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
8600	County Services to Districts	.83				.61		
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)	9.39						
- -	Cafeteria (Funds 13 & 61)							

	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)
C. Total Allocation Factors	263.50	0.00	0.00	0.00	526.09	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(128,201.29)	0.00	(956,850.88)				
Other Sources/Uses Detail					164,869.00	0.00		
Fund Reconciliation							887,295.06	8,501.63
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							0.00	592,833.00
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	127,605.12	0.00	956,850.88	0.00				
Other Sources/Uses Detail					0.00	164,869.00		
Fund Reconciliation							8,484.14	274,064.15
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								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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
57 FOUNDATION PERMANENT FUND								

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	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	596.17	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,817.45	22,197.87
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	128,201.29	(128,201.29)	956,850.88	(956,850.88)	164,869.00	164,869.00	897,596.65	897,596.65

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								1,210.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,348,845.74	458,904.36	0.00	2,484,792.31	728,945.04	29,014,667.04	1,585,285.92	36,621,440.41
2000-2999	Classified Salaries	3,780,303.81	604,201.40	0.00	903,014.93	0.00	32,986,950.08	1,785,972.21	40,060,442.43
3000-3999	Employee Benefits	3,186,177.99	509,361.39	0.00	1,759,535.57	390,973.15	36,136,897.44	342,091.25	42,325,036.79
4000-4999	Books and Supplies	169,199.35	8,573.90	0.00	29,467.62	0.00	1,584,244.70	21,704.11	1,813,189.68
5000-5999	Services and Other Operating Expenditures	2,797,908.46	336,507.60	0.00	77,005.05	873.74	10,098,363.31	443,104.77	13,753,762.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	146,764.22		146,764.22
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	12,282,435.35	1,917,548.65	0.00	5,253,815.48	1,120,791.93	109,967,886.79	4,178,158.26	134,720,636.46
7310	Transfers of Indirect Costs	8,571,907.91	102,742.70	0.00	414,659.73	1,805.41	169,498.22		9,260,613.97
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	3,271,515.26							3,271,515.26
	Total Indirect Costs and PCR Allocations	11,843,423.17	102,742.70	0.00	414,659.73	1,805.41	169,498.22	0.00	12,532,129.23
	TOTAL COSTS	24,125,858.52	2,020,291.35	0.00	5,668,475.21	1,122,597.34	110,137,385.01	4,178,158.26	147,252,765.69
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	27,172.57	2,000.00	0.00	0.00	17,090.41	945,310.75	495,377.68	1,486,951.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	6,282.32	6,282.32
3000-3999	Employee Benefits	9,787.45	50.60	0.00	0.00	5,696.31	353,633.73		369,168.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	200,814.37		200,814.37
5000-5999	Services and Other Operating Expenditures	910.00	62,258.80	0.00	0.00	508.87	227,452.54		291,130.21
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	63,989.93		63,989.93
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	37,870.02	64,309.40	0.00	0.00	23,295.59	1,791,201.32	501,660.00	2,418,336.33
7310	Transfers of Indirect Costs	2,005.28	3,537.29	0.00	0.00	1,805.41	145,313.70		152,661.68
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,005.28	3,537.29	0.00	0.00	1,805.41	145,313.70	0.00	152,661.68
	TOTAL BEFORE OBJECT 8980	39,875.30	67,846.69	0.00	0.00	25,101.00	1,936,515.02	501,660.00	2,570,998.01
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								2,570,998.01
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,321,673.17	456,904.36	0.00	2,484,792.31	711,854.63	28,069,356.29	1,089,908.24	35,134,489.00

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	3,780,303.81	604,201.40	0.00	903,014.93	0.00	32,986,950.08	1,779,689.89	40,054,160.11
3000-3999	Employee Benefits	3,176,390.54	509,310.79	0.00	1,759,535.57	385,276.84	35,783,263.71	342,091.25	41,955,868.70
4000-4999	Books and Supplies	169,199.35	8,573.90	0.00	29,467.62	0.00	1,383,430.33	21,704.11	1,612,375.31
5000-5999	Services and Other Operating Expenditures	2,796,998.46	274,248.80	0.00	77,005.05	364.87	9,870,910.77	443,104.77	13,462,632.72
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	82,774.29		82,774.29
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	12,244,565.33	1,853,239.25	0.00	5,253,815.48	1,097,496.34	108,176,685.47	3,676,498.26	132,302,300.13
7310	Transfers of Indirect Costs	8,569,902.63	99,205.41	0.00	414,659.73	0.00	24,184.52		9,107,952.29
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	3,271,515.26							3,271,515.26
	Total Indirect Costs and PCR Allocations	11,841,417.89	99,205.41	0.00	414,659.73	0.00	24,184.52	0.00	12,379,467.55
	TOTAL BEFORE OBJECT 8980	24,085,983.22	1,952,444.66	0.00	5,668,475.21	1,097,496.34	108,200,869.99	3,676,498.26	144,681,767.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								144,681,767.68
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	402,016.18	14,538.83	0.00	67,908.06	0.00	146,287.50		630,750.57
2000-2999	Classified Salaries	1,281,612.04	0.00	0.00	0.00	0.00	402,318.95		1,683,930.99
3000-3999	Employee Benefits	939,942.79	6,939.70	0.00	36,697.85	0.00	246,052.27		1,229,632.61
4000-4999	Books and Supplies	98,549.45	30.98	0.00	790.90	0.00	701,959.87		801,331.20
5000-5999	Services and Other Operating Expenditures	652,269.24	19,807.35	0.00	14.36	0.00	315,092.29		987,183.24
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	26,092.56		26,092.56
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	3,374,389.70	41,316.86	0.00	105,411.17	0.00	1,837,803.44	0.00	5,358,921.17
7310	Transfers of Indirect Costs	445,453.55	2,272.43	0.00	8,108.80	0.00	9,300.74		465,135.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	445,453.55	2,272.43	0.00	8,108.80	0.00	9,300.74	0.00	465,135.52
	TOTAL BEFORE OBJECT 8980	3,819,843.25	43,589.29	0.00	113,519.97	0.00	1,847,104.18	0.00	5,824,056.69
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)								843,687.00
	TOTAL COSTS								6,667,743.69

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

2024-25 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	154,338,747.67	8,571,350.04
2. Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL 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. 2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)	154,338,747.67	8,571,350.04

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	1,429.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	1,429.00

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 Expenditures by LEA (LE-CY) and the 2024-25 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 section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2025-26 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 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
2. A decrease in the enrollment of children with disabilities	23,653,034.11	
Total exempt reductions	23,653,034.11	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.

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

SELPA: Santa Clara North West (NP)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
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	147,252,765.69		
	b. Less: Expenditures paid from federal sources	2,570,998.01		
	c. Expenditures paid from state and local sources	144,681,767.68	154,338,747.67	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		154,338,747.67	
	Less: Exempt reduction(s) for SECTION1		23,653,034.11	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	144,681,767.68	130,685,713.56	13,996,054.12

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 2025-26	Comparison Year FY 2024-25	Difference
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	147,252,765.69		
	b. Less: Expenditures paid from federal sources	2,570,998.01		
	c. Expenditures paid from state and local sources	144,681,767.68	154,338,747.67	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		154,338,747.67	
	Less: Exempt reduction(s) from SECTION 1		23,653,034.11	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	144,681,767.68	130,685,713.56	
	d. Special education unduplicated pupil count	1,210.00	1,429.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	119,571.71	91,452.56	28,119.15

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

SELPA: **Santa Clara North West (NP)**

		Actual FY 2025-26	Comparison Year 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	6,667,743.69	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	6,667,743.69	10,934,751.62	(4,267,007.93)

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

		Actual FY 2025-26	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 vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	6,667,743.69	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	6,667,743.69	10,934,751.62	
	b. Special education unduplicated pupil count	1,210.00	1,559.00	
	c. Per capita local expenditures (Test4a/Test4b)	5,510.53	7,013.95	(1,503.42)

If the difference in Column C for the Section 3.Test 4 is positive 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.

Lauren Nguyen	(408) 453-6623
Contact Name	Telephone Number
Director, Internal Business Services	LaNguyen@sccoe.org
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 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						

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)
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 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.

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								1,210.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,420,904.00	466,202.00	0.00	2,534,793.00	640,749.00	27,776,063.00	1,585,286.00	35,423,997.00
2000-2999	Classified Salaries	3,281,784.00	607,165.00	0.00	859,629.00	0.00	31,376,911.00	1,785,972.00	37,911,461.00
3000-3999	Employee Benefits	2,850,518.00	465,160.00	0.00	1,546,760.00	314,061.00	42,869,708.00	342,091.00	48,388,298.00
4000-4999	Books and Supplies	143,223.00	18,453.00	0.00	160,180.00	500.00	1,381,251.00	21,704.00	1,725,311.00
5000-5999	Services and Other Operating Expenditures	7,002,370.00	483,399.00	0.00	439,880.00	7,728.00	10,262,828.00	443,105.00	18,639,310.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	60,000.00		60,000.00
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	15,698,799.00	2,040,379.00	0.00	5,541,242.00	963,038.00	113,726,761.00	4,178,158.00	142,148,377.00
7310	Transfers of Indirect Costs	9,087,173.00	112,220.00	0.00	461,067.00	2,448.00	209,673.00		9,872,581.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	9,087,173.00	112,220.00	0.00	461,067.00	2,448.00	209,673.00	0.00	9,872,581.00
	TOTAL COSTS	24,785,972.00	2,152,599.00	0.00	6,002,309.00	965,486.00	113,936,434.00	4,178,158.00	152,020,958.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,263,189.00	466,202.00	0.00	2,534,793.00	623,138.00	26,983,177.00	1,089,908.00	33,960,407.00
2000-2999	Classified Salaries	3,281,784.00	607,165.00	0.00	859,629.00	0.00	31,376,911.00	1,779,690.00	37,905,179.00
3000-3999	Employee Benefits	2,803,011.00	465,160.00	0.00	1,546,760.00	307,854.00	42,554,663.00	342,091.00	48,019,539.00
4000-4999	Books and Supplies	143,223.00	18,453.00	0.00	160,180.00	0.00	1,291,778.00	21,704.00	1,635,338.00
5000-5999	Services and Other Operating Expenditures	6,958,474.00	469,032.00	0.00	439,880.00	100.00	9,576,582.00	443,105.00	17,887,173.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	60,000.00		60,000.00
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	15,449,681.00	2,026,012.00	0.00	5,541,242.00	931,092.00	111,843,111.00	3,676,498.00	139,467,636.00
7310	Transfers of Indirect Costs	9,087,173.00	111,430.00	0.00	461,067.00	0.00	21,729.00		9,681,399.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	9,087,173.00	111,430.00	0.00	461,067.00	0.00	21,729.00	0.00	9,681,399.00
	TOTAL BEFORE OBJECT 8980	24,536,854.00	2,137,442.00	0.00	6,002,309.00	931,092.00	111,864,840.00	3,676,498.00	149,149,035.00
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								149,149,035.00

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	157,339.00	0.00	0.00	601,256.00	0.00	0.00	302,251.00	1,060,846.00
2000-2999	Classified Salaries	899,898.00	0.00	0.00	0.00	0.00	607,215.00	845,117.00	2,352,230.00
3000-3999	Employee Benefits	583,549.00	0.00	0.00	250,288.00	0.00	360,010.00		1,193,847.00
4000-4999	Books and Supplies	118,223.00	474.00	0.00	0.00	0.00	597,240.00	11,958.00	727,895.00
5000-5999	Services and Other Operating Expenditures	3,742,577.00	34,597.00	0.00	6,000.00	0.00	2,742,945.00	282,940.00	6,809,059.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	60,000.00		60,000.00
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	5,501,586.00	35,071.00	0.00	857,544.00	0.00	4,367,410.00	1,442,266.00	12,203,877.00
7310	Transfers of Indirect Costs	637,633.00	1,929.00	0.00	68,604.00	0.00	8,979.00		717,145.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	637,633.00	1,929.00	0.00	68,604.00	0.00	8,979.00	0.00	717,145.00
	TOTAL BEFORE OBJECT 8980	6,139,219.00	37,000.00	0.00	926,148.00	0.00	4,376,389.00	1,442,266.00	12,921,022.00
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)								918,689.00
	TOTAL COSTS								13,839,711.00

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

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								1,210.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,348,845.74	458,904.36	0.00	2,484,792.31	728,945.04	29,014,667.04	1,585,286.00	36,621,440.49
2000-2999	Classified Salaries	3,780,303.81	604,201.40	0.00	903,014.93	0.00	32,986,950.08	1,785,972.00	40,060,442.22
3000-3999	Employee Benefits	3,186,177.99	509,361.39	0.00	1,759,535.57	390,973.15	36,136,897.44	342,091.00	42,325,036.54
4000-4999	Books and Supplies	169,199.35	8,573.90	0.00	29,467.62	0.00	1,584,244.70	21,704.00	1,813,189.57
5000-5999	Services and Other Operating Expenditures	2,797,908.46	336,507.60	0.00	77,005.05	873.74	10,098,363.31	443,105.00	13,753,763.16
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	146,764.22		146,764.22
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	12,282,435.35	1,917,548.65	0.00	5,253,815.48	1,120,791.93	109,967,886.79	4,178,158.00	134,720,636.20
7310	Transfers of Indirect Costs	8,571,907.91	102,742.70	0.00	414,659.73	1,805.41	169,498.22		9,260,613.97
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)	3,271,515.26							3,271,515.26
	Total Indirect Costs	8,571,907.91	102,742.70	0.00	414,659.73	1,805.41	169,498.22	0.00	9,260,613.97
	TOTAL COSTS	20,854,343.26	2,020,291.35	0.00	5,668,475.21	1,122,597.34	110,137,385.01	4,178,158.00	143,981,250.17
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	27,172.57	2,000.00	0.00	0.00	17,090.41	945,310.75	495,378.00	1,486,951.73
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	6,282.00	6,282.00
3000-3999	Employee Benefits	9,787.45	50.60	0.00	0.00	5,696.31	353,633.73		369,168.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	200,814.37		200,814.37
5000-5999	Services and Other Operating Expenditures	910.00	62,258.80	0.00	0.00	508.87	227,452.54		291,130.21
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	63,989.93		63,989.93
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	37,870.02	64,309.40	0.00	0.00	23,295.59	1,791,201.32	501,660.00	2,418,336.33
7310	Transfers of Indirect Costs	2,005.28	3,537.29	0.00	0.00	1,805.41	145,313.70		152,661.68
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,005.28	3,537.29	0.00	0.00	1,805.41	145,313.70	0.00	152,661.68
	TOTAL BEFORE OBJECT 8980	39,875.30	67,846.69	0.00	0.00	25,101.00	1,936,515.02	501,660.00	2,570,998.01
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								2,570,998.01

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	2,321,673.17	456,904.36	0.00	2,484,792.31	711,854.63	28,069,356.29	1,089,908.00	35,134,488.76
2000-2999	Classified Salaries	3,780,303.81	604,201.40	0.00	903,014.93	0.00	32,986,950.08	1,779,690.00	40,054,160.22
3000-3999	Employee Benefits	3,176,390.54	509,310.79	0.00	1,759,535.57	385,276.84	35,783,263.71	342,091.00	41,955,868.45
4000-4999	Books and Supplies	169,199.35	8,573.90	0.00	29,467.62	0.00	1,383,430.33	21,704.00	1,612,375.20
5000-5999	Services and Other Operating Expenditures	2,796,998.46	274,248.80	0.00	77,005.05	364.87	9,870,910.77	443,105.00	13,462,632.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	82,774.29		82,774.29
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	12,244,565.33	1,853,239.25	0.00	5,253,815.48	1,097,496.34	108,176,685.47	3,676,498.00	132,302,299.87
7310	Transfers of Indirect Costs	8,569,902.63	99,205.41	0.00	414,659.73	0.00	24,184.52		9,107,952.29
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)	3,271,515.26							3,271,515.26
	Total Indirect Costs	8,569,902.63	99,205.41	0.00	414,659.73	0.00	24,184.52	0.00	9,107,952.29
	TOTAL BEFORE OBJECT 8980	20,814,467.96	1,952,444.66	0.00	5,668,475.21	1,097,496.34	108,200,869.99	3,676,498.00	141,410,252.16
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								141,410,252.16
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	402,016.18	14,538.83	0.00	67,908.06	0.00	146,287.50		630,750.57
2000-2999	Classified Salaries	1,281,612.04	0.00	0.00	0.00	0.00	402,318.95		1,683,930.99
3000-3999	Employee Benefits	939,942.79	6,939.70	0.00	36,697.85	0.00	246,052.27		1,229,632.61
4000-4999	Books and Supplies	98,549.45	30.98	0.00	790.90	0.00	701,959.87		801,331.20
5000-5999	Services and Other Operating Expenditures	652,269.24	19,807.35	0.00	14.36	0.00	315,092.29		987,183.24
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	26,092.56		26,092.56
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	3,374,389.70	41,316.86	0.00	105,411.17	0.00	1,837,803.44	0.00	5,358,921.17
7310	Transfers of Indirect Costs	445,453.55	2,272.43	0.00	8,108.80	0.00	9,300.74		465,135.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	445,453.55	2,272.43	0.00	8,108.80	0.00	9,300.74	0.00	465,135.52
	TOTAL BEFORE OBJECT 8980	3,819,843.25	43,589.29	0.00	113,519.97	0.00	1,847,104.18	0.00	5,824,056.69

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)								843,687.00
	TOTAL COSTS								6,667,743.69

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

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 2026-27 Budget by LEA (LB-B) and the 2025-26 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 section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2026-27 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 2026-27 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.

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:

SELPA: Santa Clara North West (NP)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year FY 2025-26	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 vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	152,020,958.00		
	b. Less: Expenditures paid from federal sources	2,871,923.00		
	c. Expenditures paid from state and local sources	149,149,035.00	144,681,767.68	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(3,271,515.26)	
	Comparison year's expenditures, adjusted for MOE calculation		141,410,252.42	
	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	149,149,035.00	141,410,252.42	7,738,782.58
	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.			

		Budgeted Amounts FY 2026-27	Comparison Year FY 2025-26	Difference
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	152,020,958.00		
	b. Less: Expenditures paid from federal sources	2,871,923.00		
	c. Expenditures paid from state and local sources	149,149,035.00	144,681,767.68	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(3,271,515.26)	
	Comparison year's expenditures, adjusted for MOE calculation		141,410,252.42	
	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	149,149,035.00	141,410,252.42	

SELPA: **Santa Clara North West (NP)**

d. Special education unduplicated pupil count	1,210.00	1,210.00	
e. Per capita state and local expenditures (Test2c/Test2d)	123,263.67	116,867.98	6,395.69

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 FY 2026-27	Comparison Year 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	13,839,711.00	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	13,839,711.00	10,934,751.62	2,904,959.38

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 FY 2026-27	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 vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	13,839,711.00	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	13,839,711.00	10,934,751.62	
	b. Special education unduplicated pupil count	1,210.00	1,559.00	
	c. Per capita local expenditures (Test4a/Test4b)	11,437.78	7,013.95	4,423.83

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 (408) 453-6623

SELPA: **Santa Clara North West (NP)**

Contact Name	Telephone Number
Director, Internal Business Services	LaNguyen@sccoe.org
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

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)
BUDGET - 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 (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.

SACS Web System - SACS V16
9/25/2026 9:30:55 AM 43-10439-0000000

Unaudited Actuals
Unaudited Actuals 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

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, and 3318. **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	($285.08)
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		($285.08)
12	9010	($47,038.55)
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		($47,038.55)
67	9010	($93,322.65)
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		($93,322.65)

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**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-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
01	6318	8590	($3,716.54)
Explanation: Accrued full amount of award for this fund balance program and did not spend entire award. Negative revenue shows amount of uncollected revenue at the end of the project.			
01	6695	5100	($1,510.65)
Explanation: Prior year unspent funds were returned from partnering districts.			
10	0000	9790	($285.08)
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	($47,038.55)
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	($93,322.65)
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**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6318	($3,716.54)
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	($19,115.57)
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	($17,330.49)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		

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/Unapprorpriated 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. **Passed**

IC-ADMIN-NOT-ZERO - (**Fatal**) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (**Warning**) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (**Warning**) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

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%. **Passed**

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. **Passed**

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. **Exception**

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is $10.57 %

Explanation: Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 10.57%. We are self-funded with insurance groups in Worker's Compensation, Dental, Vision, and 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. **Passed**

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. **Passed**

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. **Passed**

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. **Passed**

PCR-ALLOC-NO-DIRECT - (**Warning**) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

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. **Passed**

PCRAF-UNDISTRIBUTED - (**Fatal**) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

GANN-PROVIDE - (**Fatal**) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (**Fatal**) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (**Fatal**) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

SACS Web System - SACS V16
9/25/2026 9:31:21 AM 43-10439-0000000

Unaudited Actuals
Budget 2026-27
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, and 3318. **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	($285.08)
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		($285.08)
12	9010	($47,038.55)
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		($47,038.55)
67	9010	($93,322.65)
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		($93,322.65)

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**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-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**

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

FUND	RESOURCE	OBJECT	VALUE
10	0000	9790	($285.08)
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	($47,038.55)
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	($93,322.65)
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/Unapprorpriated 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**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**