



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

2025-26 Annual Budget

James J. Brescia, Ed.D
County Superintendent of Schools

Aaron Asplund
Assistant Superintendent,
Business Services

Melissa Abbey
Director of Fiscal Services

County Board of Education:

Joel Peterson, President

Scott Knuckles

Kathryn Madonna

Juan Olivarria

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TO: James Brescia, E.D., and County Superintendent of Schools
FROM: Aaron Asplund, Assistant Superintendent of Business Services
Melissa Abbey, Director of Fiscal Services
DATE: June 12, 2025
RE: 2025-26 ADOPTED BUDGET NARRATIVE

BUDGET PRINCIPLES

The San Luis Obispo County Office of Education 2025-26 budget is SLOCOE's educational and operational Programs expressed in dollars. The budget consists of estimated revenues and expenditures based on the most reasonable assumptions and recent information available from the Governor's May Revise. As of this writing, the state legislature and the Governor has not yet signed a budget for 2025-26.

If the enacted state budget provides different revenue levels than are assumed in this document, a 45-Day revision budget will be brought to the Board. This budget is presented in the Standardized Account Code Structure (SACS) format, and is in accordance with the following principles:

- Every general-purpose dollar should be spent in the year received (based on the principle that current-year dollars should be expended on current-year students) and unexpected unrestricted carryover is not allowed.
- To the best extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect costs and not require a contribution of unrestricted funds).
- Inter-program charges should be implemented only when they yield unrestricted revenue.

INTRODUCTION

On May 14, 2025 the Governor presented the May Revision proposal that included a \$4.3 billion dollar drop in the calculated 2025-26 Proposition 98 minimum guarantee from January's proposal. The May budget revise does prioritize education by largely shielding TK-12 schools from cuts, maintaining current funding levels plus a statutory cost-of-living adjustment (COLA) of 2.30% on Local Control Funding Formula (LCFF) revenues, as well as 2.30% COLA to special education, child nutrition, state preschool, foster youth, and other categorical programs. Also included as proposals are one-time state grants, namely the Student Support and Professional Development Discretionary Block Grant, and a second round of the Learning Recovery Emergency Block Grant. The budget also makes substantial new investments in early literacy programs and teacher recruitment.

NOTE: The budget does not address potential losses in federal funding.

2025-26 Budget Adoption - ALL FUNDS

The following is the total 2025-26 Budget Adoption revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education:

Form / Description	Beginning Balance	Revenues/ Trnsfrs-In	Expenses/ Trnsfrs-Out	Ending Balance
Form 01 – General Fund (includes Fund 02 SELPA)	24,303,713	38,489,633	40,487,270	22,306,076
Form 10 – Special Education Pass-Through Fund	(5,907)	19,305,785	19,305,785	(5,907)
Form 12 – Child Development Fund	2,482,434.00	4,841,111.00	5,106,862.00	2,216,683
Form 13 – Cafateria Special Revenue Fund	(48)	141,400	141,410	(49)
Form 16 – Forest Reserve Fund	-	-	-	-
Form 17 – Special Reserve Fund	451,209	15,000	-	466,209
Form 20 – Postemployment Benefits (Spec. Reserve)	3,747,761.00	700,000.00	-	4,447,761
Form 40 – Capital Outlay Projects (Spec. Reserve)	33,232	410,000	-	443,232
TOTAL	31,012,394	63,902,938	65,041,327	29,874,005

Summaries of 2024-25 Estimated Actuals and 2025-26 Budget Adoption are as follows:

- Page 3 ... Comparison between 2024-25 Second Interim and Estimated Actuals
- Page 4 ... 2024-25 Estimated Actuals, 2025-26 Budget Adoption & Multi-Year Projection (MYP)
- Pages 23 – 76 ... Departmental Budget Overview

Multi-Year Projection Summary

Comparison Between 2024-25 2nd Interim and Estimated Actuals

	2024-25 Second Interim			2024-25 Estimated Actuals			Change		Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted
A. Revenues										
1) LCFF Sources	17,039,343	354,346	17,393,689	17,302,436	348,437	17,650,873	263,093	<5,909>	1.54%	-1.67%
2) Federal Revenue	(0)	4,269,488	4,269,488	-	4,189,090	4,189,090	0	(80,398)	0.00%	-1.88%
3) Other State Revenue	564,792	9,158,278	9,723,070	572,272	9,105,162	9,677,434	7,480	(53,116)	1.32%	-0.58%
4) Other Local Revenue	3,259,744	12,353,655	15,613,398	3,576,091	12,652,520	16,228,611	316,347	298,866	9.70%	2.42%
5) TOTAL REVENUES	20,863,878	26,135,766	46,999,645	21,450,799	26,295,210	47,746,008	586,920	159,443		
B. Expenditures										
1) Certificated Salaries	2,928,287	5,310,042	8,238,329	2,736,095	5,264,083	8,000,178	<192,193>	(45,959)	-6.56%	-0.87%
2) Classified Salaries	5,827,250	3,626,531	9,453,781	5,767,096	3,471,052	9,238,149	(60,154)	(155,478)	-1.03%	-4.29%
3) Employee Benefits	3,393,913	4,276,119	7,670,031	3,468,404	4,081,529	7,549,933	74,491	(194,590)	2.19%	-4.59%
4) Books and Supplies	511,382	503,153	1,014,535	564,820	569,440	1,134,260	53,438	66,287	10.45%	13.17%
5) Services & Other Operating Expenses	3,714,075	5,437,766	9,151,841	3,759,619	5,454,393	9,214,012	45,544	16,627	1.23%	0.31%
6) Capital Outlay	299,000	2,081,151	2,380,151	278,345	2,081,151	2,359,496	(20,655)	-	-6.91%	0.00%
7) Other Outgo	5,493,342	1,268,950	6,762,292	5,020,774	1,271,878	6,292,652	(472,568)	2,928	-8.60%	0.23%
8) Indirect Costs	<1,809,566>	1,401,140	<408,427>	(1,703,157)	1,359,657	<343,500>	106,409	(41,482)	-5.88%	-2.96%
9) Other Adjustments			0	0	0	0	0	0	0.00%	0.00%
9) TOTAL EXPENDITURES	20,357,683	23,904,851	44,262,534	19,891,995	23,553,185	43,445,179	(465,688)	(351,667)		
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	506,196	2,230,915	2,737,111	1,558,804	2,742,025	4,300,829	1,052,608	511,110	207.94%	22.91%
D. Other Financing Sources/Uses										
1) Transfers In	-	-	-	2,491	-	2,491	2,491	-	0.00%	0.00%
2) Transfers Out	<1,598,760>	<56,810>	<1,655,570>	<1,598,760>	<56,810>	<1,655,570>	-	-	0.00%	0.00%
3) Contributions	<889,642>	889,642	-	(967,119)	967,119	0	<77,477>	77,477	8.71%	8.71%
4) Total Finances & Uses	<2,488,402>	832,832	(1,655,570)	<2,563,388>	910,309	(1,653,079)	<77,477>	77,477	3.11%	9.30%
E. Net Increase (Decrease) in Fund Balance	<1,982,206>	3,063,747	1,081,541	<1,004,584>	3,652,334	2,647,750	975,131	588,587		
F. Fund Balance										
1) Beginning Fund Balance	10,678,198	10,977,765	21,655,964	10,678,198	10,977,765	21,655,964	-	-	0.00%	0.00%
2) Ending Fund Balance	8,695,992	14,041,513	22,737,505	9,673,615	14,630,099	24,303,714	977,622	588,587	11.24%	4.19%
2a) Non Spendable	30,550	-	30,550	30,350	-	30,350	200	-	0.00%	0.00%
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-
2d) Other Assignments	7,134,822	-	7,134,822	8,115,248	-	8,115,248	980,426	-	13.74%	-
2f) Reserves:										
Fund 01	1,530,620	-	1,530,620	1,528,016	-	1,528,016	(2,604)	-	-0.17%	-
Fund 17	360,000	14,041,513	360,000	360,000	0	360,000	-	-	0.00%	0.00%
Unassigned Fund Balance	0	14,041,513	360,000	0	0	360,000	-	-		
Reserve Percent	4.12%			4.19%			0.07%			

Multi-Year Projection Summary 2025-26 Adopted Budget San Luis Obispo County Office of Education

	2024-25 Estimated Actuals			2025-26 Adopted Budget			2026-27 Projected Budget			2027-28 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. Revenues												
1) LCFF Sources	17,302,436	348,437	17,650,873	17,074,053	342,481	17,416,534	17,079,541	342,481	17,422,022	17,088,733	342,481	17,431,214
2) Federal Revenue	-	4,189,090	4,189,090	-	3,296,567	3,296,567	-	3,439,964	3,439,964	-	3,514,630	3,514,630
3) Other State Revenue	572,272	9,105,162	9,677,434	527,000	4,883,015	5,410,015	542,463	5,217,061	5,759,524	560,501	5,373,447	5,933,948
4) Other Local Revenue	3,576,091	12,652,520	16,228,611	3,504,929	8,861,588	12,366,517	3,507,122	9,189,877	12,696,999	3,498,350	9,534,487	13,032,837
5) TOTAL REVENUES	21,450,799	26,295,210	47,746,008	21,105,982	17,383,651	38,489,633	21,129,126	18,189,383	39,318,509	21,147,584	18,765,045	39,912,629
B. Expenditures												
1) Certificated Salaries	2,736,095	5,264,083	8,000,178	2,637,183	5,304,055	7,941,238	2,919,042	5,574,055	8,493,097	3,064,992	5,857,055	8,922,047
2) Classified Salaries	5,767,096	3,471,052	9,238,149	5,346,875	3,812,943	9,159,818	5,664,225	4,003,593	9,667,818	5,947,440	4,203,593	10,151,033
3) Employee Benefits	3,468,404	4,081,529	7,549,933	3,359,212	4,432,685	7,791,897	3,574,985	4,641,023	8,216,008	3,775,575	4,894,843	8,670,418
4) Books and Supplies	564,820	569,440	1,134,260	438,098	441,089	879,187	452,000	453,650	905,650	465,000	456,325	921,325
5) Services & Other Operating Expenses	3,759,619	5,454,393	9,214,012	3,560,498	3,626,585	7,187,083	3,672,225	3,627,170	7,299,395	3,780,000	2,705,595	6,485,595
6) Capital Outlay	278,345	2,081,151	2,359,496	135,000	41,133	176,133	150,000	40,000	190,000	150,000	40,000	190,000
7) Other Outgo	5,020,774	1,271,878	6,292,652	5,110,325	1,368,641	6,478,966	4,883,854	1,368,641	6,252,495	4,582,963	1,368,641	5,951,604
8) Indirect Costs	<1,703,157>	1,359,657	(343,500)	<1,800,654>	1,350,554	(450,100)	<1,600,000>	1,325,000	<275,000>	<1,575,000>	1,325,000	<250,000>
9) Other Adjustments												
9) TOTAL EXPENDITURES	19,891,995	23,553,185	43,445,179	18,786,537	20,377,685	39,164,222	19,716,331	21,033,131	40,749,462	20,190,970	20,851,051	41,042,021
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	1,558,804	2,742,025	4,300,829	2,319,445	<2,994,034>	<674,589>	1,412,795	<2,843,748>	<1,430,953>	956,614	<2,086,006>	<1,129,392>
D. Other Financing Sources/Uses												
1) Transfers In	2,491	-	2,491	-	-	-	-	-	-	-	-	-
2) Transfers Out	<1,598,760>	<56,810>	<1,655,570>	<1,323,048>	-	<1,323,048>	<1,523,130>	-	<1,523,130>	<1,340,475>	-	<1,340,475>
3) Contributions	<967,119>	967,119	-	<1,039,377>	1,039,377	-	<950,000>	950,000	-	<983,165>	983,165	-
4) Total Financing & Uses	<2,563,388>	910,309	<1,653,079>	<2,362,425>	1,039,377	(1,323,048)	<2,473,130>	950,000	<1,523,130>	<2,323,640>	983,165	<1,340,475>
E. Net Increase (Decrease) in Fund Balance	<1,004,584>	3,652,334	2,647,750	<42,980>	<1,954,657>	<1,997,637>	<1,060,335>	<1,893,748>	<2,954,084>	<1,367,026>	<1,102,841>	<2,469,867>
F. Fund Balance												
1) Beginning Fund Balance	10,678,198	10,977,765	21,655,964	9,675,614	14,630,099	24,303,713	9,630,634	12,675,442	22,306,076	8,570,299	10,781,694	19,351,993
2) Ending Fund Balance	9,673,614	14,630,099	24,303,714	9,630,634	12,675,442	22,306,076	8,570,299	10,781,694	19,351,993	7,203,273	9,678,853	16,882,126
2a) Non Spendable	30,350	-	30,350	30,350	-	30,350	30,350	-	30,350	30,350	-	30,350
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
2d) Assigned: All Other Assignments	8,115,248	-	-	8,056,938	-	-	7,027,234	-	7,027,234	5,780,663	-	5,780,663
2f) Reserves:												
Fund 01	1,528,016	-	1,528,016	1,543,344	-	1,543,344	1,512,715	-	1,512,715	1,392,260	-	1,392,260
Fund 17	360,000	-	360,000	360,000	-	360,000	360,000	-	360,000	360,000	-	360,000
Unassigned Unrestricted Fund Balance	-	-	-	2	-	-	-	-	-	<0>	-	-
Reserve Percent	4.19%			4.70%			4.43%			4.13%		

GENERAL FUND REVENUES

The SLOCOE budget is funded through the Local Control Funding Formula (LCFF) for county offices. This formula provides funding for both constitutional oversight responsibilities and for instructional activities. Specifically, funding for county office operations covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs.

Operations Grant

The operations grant comprises three components:

1. **Base Amount:** A foundational sum received by all County Offices of Education (COE).
2. **District Allowance:** An additional allowance based on the number of districts within the county.
3. **County Operations ADA Grant:** A grant determined by the number of ADA, inclusive of charter schools, served within the county.

All components of the operations grant are increased by a 2.30% Cost-of-Living Adjustment (COLA) for 2025-26. County-wide attendance (ADA) is estimated at 29,880 based on districts' projections. The LCFF calculation for the 2025-26 County Operations Grant totals \$7,865,625.

Alternative Education Funding

The second component of the COE funding formula is designated for County Community School and Juvenile Court School. This includes a COLA-adjusted base rate, a supplemental grant, and concentration funding. The concentration funding is based on the percentage of "unduplicated" pupils, defined as any student who is low income, English learners, or foster youth, SLOCOE's 2025-26 estimate is 87.27%. County Community School ADA is projected at 53.19, based on the average of the three prior years' ADA. Juvenile Court School ADA is projected at 16.34. LCFF calculation for the 2025-26 Pupil-Driven Grants total \$2,116,952.

Under the LCFF, basic aid districts will receive a minimum state funding of no less than the amount received in 2012-13. SLOCOE is poised to receive additional funding through this guaranteed Minimum State Aid provision, provided its property taxes receipts exceed its LCFF funding. The projected Minimum State Aid is \$816,785. However, the LCFF also stipulates that any excess property taxes will be returned to the county government to support county court functions, and are not useable by SLOCOE. An estimated \$5,110,325 in excess property tax funds for 2025-26 have been budgeted as an expenditure item under object 7299.

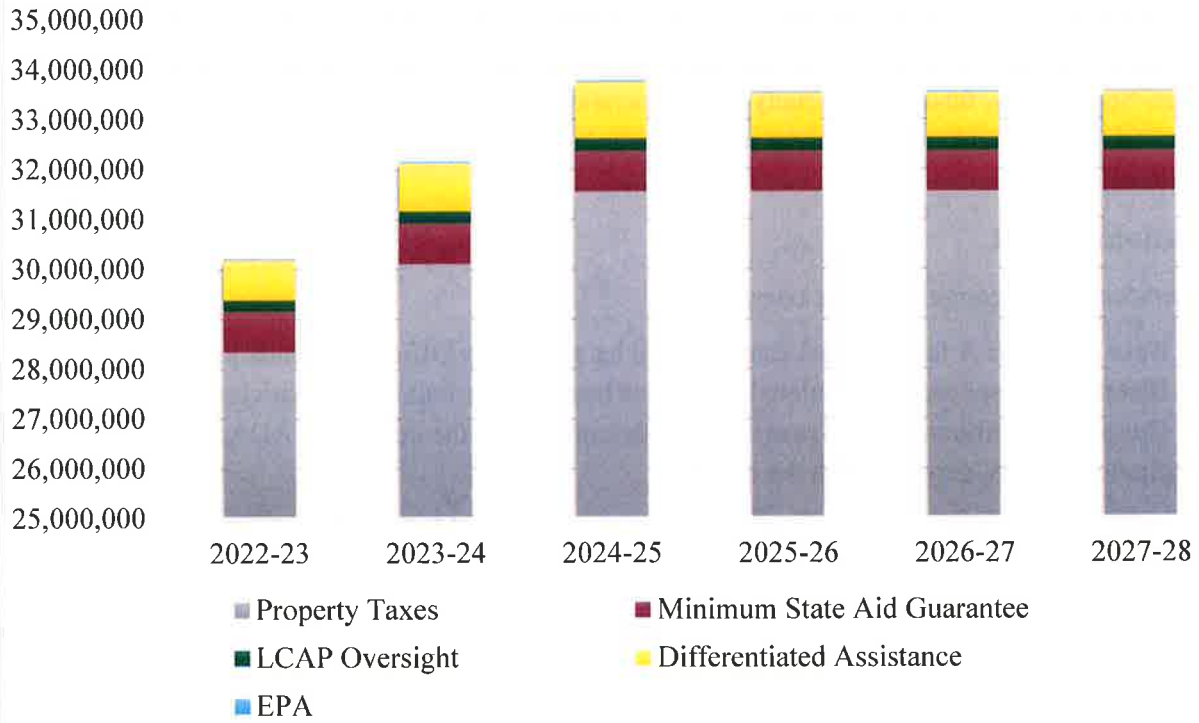
District Support

Additional funding is provided to COEs for the oversight of school districts' Local Control and Accountability Plans (LCAP) and for supporting their continuous improvement efforts. Funding for 2025-26 is as follows:

- | | | |
|-------------------------------------|-------------------------------|------------|
| 1. LCAP Oversight | (10 districts @ \$24,844 ea.) | \$ 248,440 |
| 2. Differentiated Assistance | | \$ 900,000 |

Both LCAP and Differentiated Assistance funding amounts are subject to adjustment based on the California Department of Education's (CDE) certification of funding, expected around September 2025.

LCFF Funding Sources

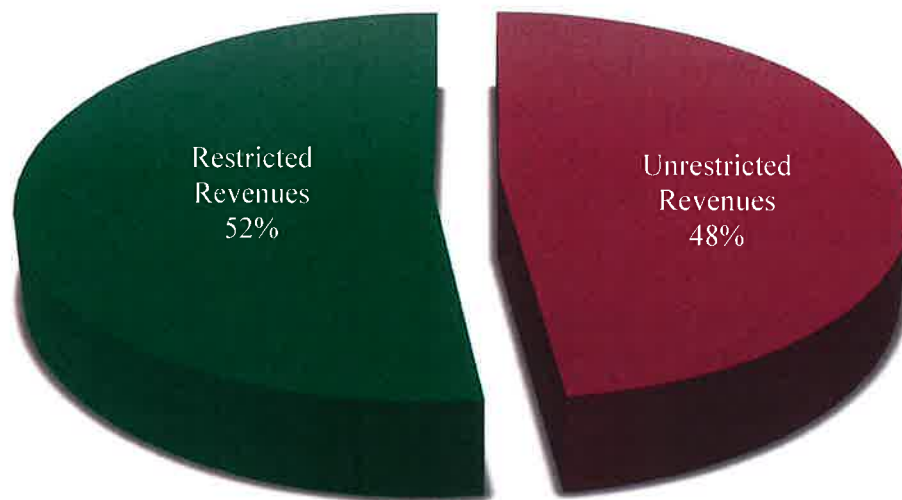


**See Form 01*

SLOCOE categorizes its General Fund revenue into five sources:

1. **LCFF:** Consists of a mix of state and local revenue.
2. **Federal Revenue:** Most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the local Board of Trustees.
3. **Other State Revenue:** Includes lottery, special education mental health funding, and other restricted state grant/entitlement funds that must be spent for specific purposes.
4. **Other Local Revenue:** Includes redevelopment facility funds, interagency revenues from school districts, special education tuition revenues, and other miscellaneous local income.
5. **Inter-fund Transfers In/Other Sources:** Includes transfers in from Special Reserve Fund 17 for Other Than Capital Outlay Projects to reimburse for Data Processing Equipment.

**General Fund 01 - Unrestricted and Fund 02 - Restricted
Revenue and Financing Sources**

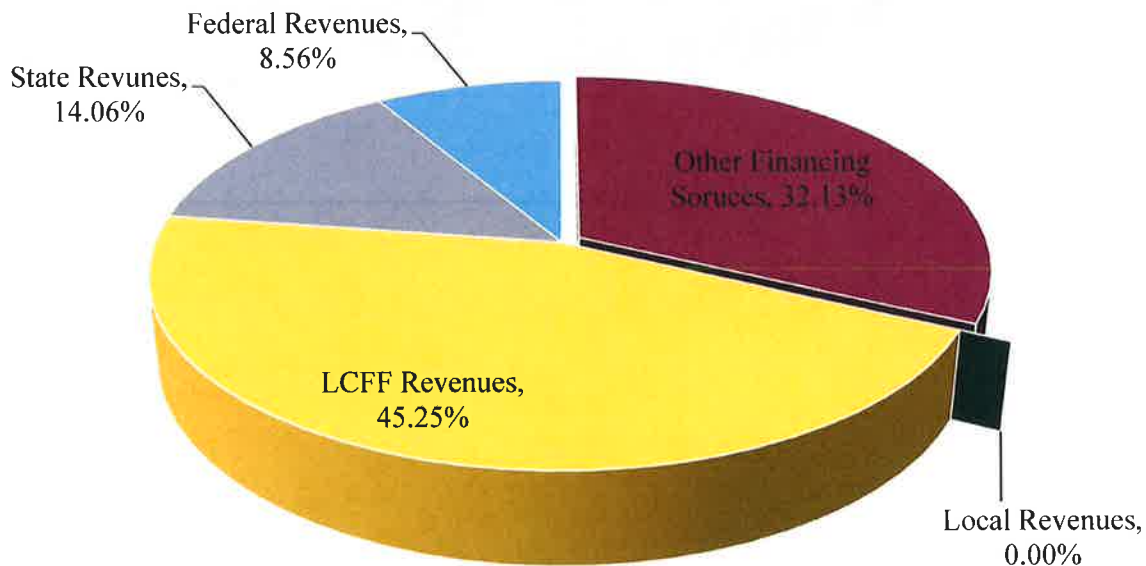


Other revenue highlights are as follows:

- LCFF Sources adjusted to reflect Property Tax and State Aid Funding. COLA” of 2.30% applied to LCFF funding calculations. Countywide ADA estimates are based on prior year ADA less one percent (1.0%) and will be revised based on information from districts.
- Federal Revenues in 2025-26 to reflect 2024-25 carry-overs in Title 1, and removing one-time COVID-19 funds.
- Adjusted State Revenues to reflect one-time CTE and COVID-19 grant funds; revised Special Education revenues for SELPA and SLOCOE.
- Adjusted Other Restricted Local Revenues to reflect changes in fees and contracts, donations, interest, and other miscellaneous revenue sources; revised tuition revenues to reflect changes in Regional Special Education and Community School Programs.
- There is not a Transfers in to Fund 01 from Fund 20 to offset OPEB “pay-as-you-go” costs.
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are:

• Arts Program	\$ 100,000
• County-Wide Communications and Media	\$ 247,456
• Community School- Transportation expenses	\$ 410,494
• County-Wide Data Processing	\$ 114,065
• County-Wide Recruitment and Retention	\$ 500,000
• SLOCOE Education Incentives	\$ 10,000
• Routine Restricted Maintenance (legally required)	\$ 629,907
• SIPE Safety Program	\$ 5,363

**General Fund 01 - Unrestricted and Fund 02 - Restricted
Other Revenue and Financing Sources**



GENERAL FUND EXPENDITURES

The majority of expenditures in the General Fund are committed to SLOCOE salaries and benefits.

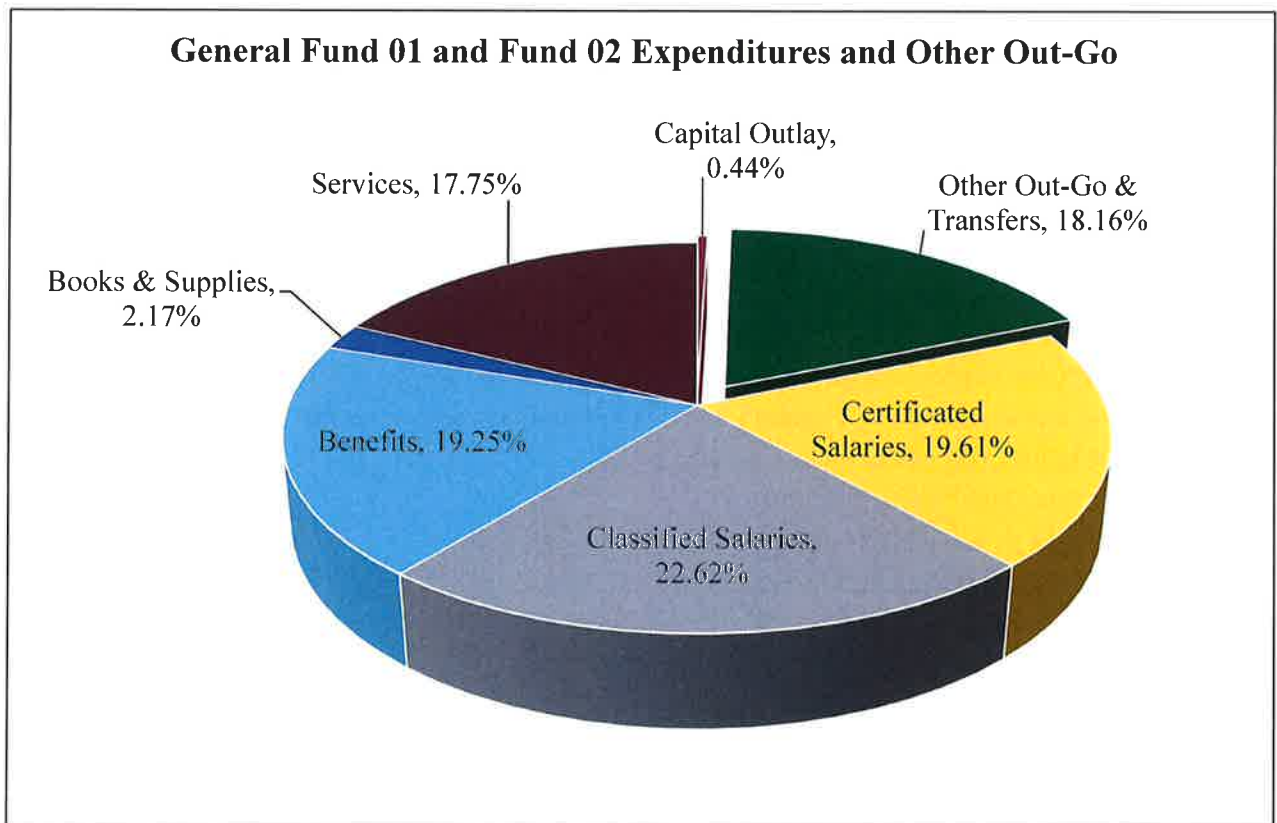
Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the state of California.

Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

Administrative employees include principals, assistant principals, program coordinators, classified management personnel, and SLOCOE assistant superintendents, and superintendent.

Books and supplies, services, capital outlay, and other outgo and transfers make up the remaining expenditures within the SLOCOE budget.

Services and other operating expenses include expenditures such as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.



Other expenditure highlights are as follows:

- Revised expenditures to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or salary increases.
- Revised Certificated, Classified, and Management FTE's to reflect current staffing ratios. Shifted unrestricted salaries and benefits to restricted salaries and benefits within the Golden State Pathways Grant.
- Revised statutory benefits to the most current rates for STRS, PERS, Worker's Compensation, and Unemployment. Revisions to statutory benefits will be adjusted throughout the fiscal year based on actual payroll expenditures.
- Reduced expenditures for books and supplies to reflect one-time carry-over expenditures and decreased grant funding. Eliminates one-time COVID-19 funding expenditures.
- Revised expenditures for services and other operating expenditures as follows to reflect the most recent projections:
 - Decreased sub-agreements to reflect one-time funding
 - Adjusted travel, mileage, and conference expenditures
 - Increased insurance based on SISC 2025-26 rates
 - Adjusted utilities and operations based on current year expenditures
 - Anticipated savings due to the installation of Solar are **not** included in the current MYP.
 - Revised consulting services per updated agreement; reduced carry-over.
- Reduced Capital Outlay expenditures based on current projects; outstanding construction projects will be rolled into fiscal year 2025-26 during the year-end close process.
- Revised Transfers of Excess Property Taxes in the amount of \$5,020,774 for fiscal year 2024-25 and \$5,110,325 for fiscal year 2025-26.
- Increased CDE approved indirect cost rate to grants from 8.92% to 10.00%.
- Interfund transfers from the General Fund 01 to other funds are as follows:

• Child Development Fund 12 - Child Care Planning Council	\$ 7,500
• Child Development Fund 12 - DA support to SLOCOE Preschools	\$ 215,000
• Cafeteria Fund 13 - Alternative Education School Lunch Program	\$ 100,548
• Postemployment Benefits Fund 20 - "Pay-As-You-Go" OPEB expenditures	\$ 600,000
• Capital Outlay Fund 40 - Facility Projects	\$ 400,000

Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step movement for staff and includes all current salary settlements through June 30, 2025.

Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the 2023-24 fiscal year. Based on the results of this study, we continue to use a combination of “pay-as-you-go”, interest income, and interfund transfer from Fund 20 to finance the obligation.

STRS On-Behalf Payments

A journal entry to recognize the State’s on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE’s own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equal expenditures. The impact to our Ending Fund Balance (EFB) is an increase to the three percent (3%) reserve requirement.

State Teachers Retirement System (STRS) and California Public Employees Retirement System (CalPERS)

The CalPERS Board adopted an employer contribution rate of 26.81% for 2025-26

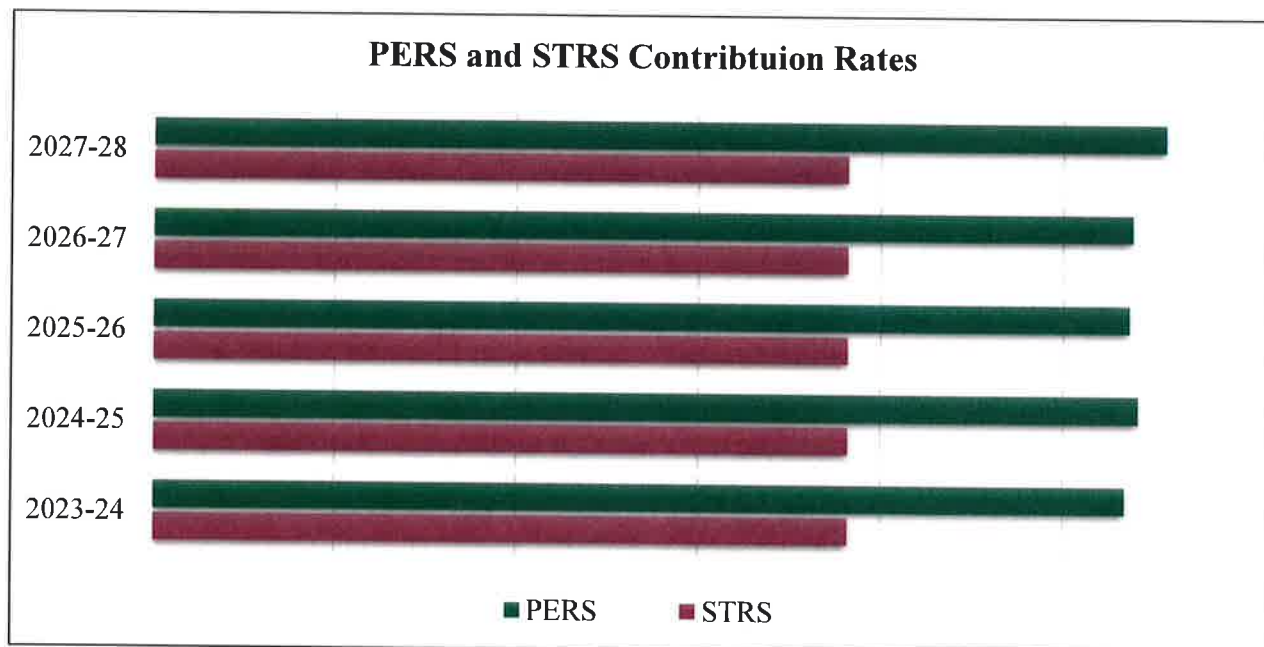
- Post-PEPRA members hired on or after January 1, 2013, are subject to a contribution rate of 8.00% of their salary.
- Classic member contribution rates are not subject to PEPRA and are set by statute at 7.00% of their salary.

The CalSTRS Board adopted an employer contribution rate of 19.10% for 2025-26.

- In the latest CalSTRS actuarial valuation report, it is projected that the employer contribution rates will remain steady at 19.10% through CalSTRS' full funding goal date of 2046.

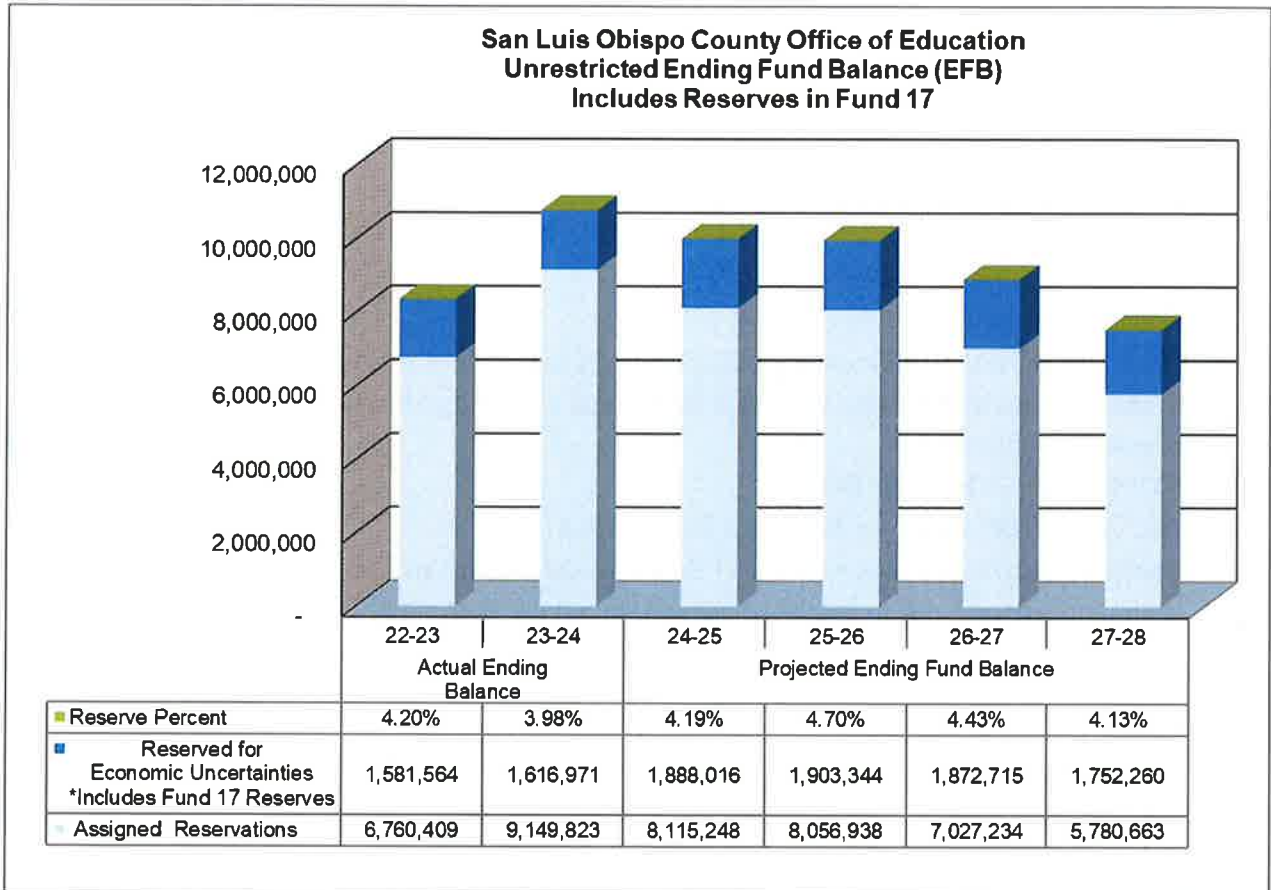
The above rates are reflected in the following MYP:

Fiscal Year	STRS	PERS
2023-24	19.10%	26.68%
2024-25	19.10%	27.05%
2025-26	19.10%	26.81%
2026-27	19.10%	26.90%
2027-28	19.10%	27.80%



RESERVE FOR ECONOMIC UNCERTAINTIES

The reserve for economic uncertainties will meet the statutory reserve level of three percent (3%) in the current and two subsequent years. The Board's stated objective of maintaining a five percent (5%) reserve, however, has not been met. The chart titled "Ending Fund Balance" shows a multi-year comparison of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the County School Service Fund.



**See Form 01 for a list of assignments in Fund 01*

CASH FLOW

The 2025-26 cash flow projection reflects that SLOCOE will end the year with a positive cash balance in the General Fund 01, and is able to meet all district obligations in the current budget and two subsequent fiscal years.

BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

The multi-year projections reflect the most current assumptions as reported on School Services of California Dartboard (*See Attachment D*) and have considered COLA increases to revenues and Consumer Price Index changes to expenditures. 2025-26 ADA projections for SLOCOE's operational grant are based on school districts' current ADA estimates; subsequent years are projected at a slight decline of one percent (1.0%) year-over-year and will be revised in the future based on districts' updated ADA projections. Student Programs ADA is based on the three prior year ADA average and will be revised as updated enrollments are known. The 2025-26 Budget Report signifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current fiscal year, and two subsequent years.

2025-26

- COLA 2.30%
- LCFF funding (*See Attachment A*)
- County-Wide ADA: 29,880
- Pupil-Driven ADA: Community School 53.19; Court School 16.34
- Employee Salaries increased by Step, Column, and Longevity Movement and reflect all negotiated contracts.
- STRS Employer Rate 19.10%.
- Decreased PERS Employer Rate from 27.05 to 26.81%.
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.
- Property Tax revenues are projected at "no growth" in the amount of \$31,555,700. Property Tax projections will be revised throughout the year based on current estimates provided by San Luis Obispo County Government.
- State Aid for COE LCAP Oversight projected at \$248,440.
- State Aid for Differentiated Assistance projected at \$900,000.
- Eliminated carryover and one-time expenditures from 2024-25.

Other changes to revenues include:

- Revised Federal Revenues for Fund 02 SELPA to reflect current grant awards. Reduced Title 1, Title 1 Part D, Special Education, and Foster/Homeless Revenues to reflect 2024-25 estimated carry over amounts and one-time COVID-19 funds.
- Increased Restricted¹ State Revenues for new CTE grant funds; revised Special Education revenues for SELPA and SLOCOE; Reduced TUPE funding 50% due to projected revenue projections.
- Adjusted Other Restricted Local Revenues to reflect changes in fees and contracts, donations, interest, and other miscellaneous revenue sources; revised tuition revenues to reflect changes in Regional Special Education and Community School Programs.
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures.

¹ Revised original language of "Adjusted Unrestricted" to "Increased Restricted" – 06/10/2025

- No anticipated Interfund transfer-in from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year “pay-as-you-go” OPEB expenditures (post-retirement benefits).

Other expenditure projections include:

- All salaries and benefits reflect projected salary steps and increases.
- Applied California Consumer Price Index (CPI) of 3.42% to materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999).
- Decreased Material and supplies (objects 4000-4399) to reflect one-time unrestricted grant expenditures and carry-over amounts. Reduced one-time COVID-19 expenditures.
- Decreased Sub agreements (object 5100) in restricted programs to reflect programmatic changes.
- Decreased one-time Travel/conference expenditures (objects 5200).
- Adjusted Operations (object 5500) based on current year expenditures.
- Adjusted Consulting services (object 5800) to reflect current contracts; Prior year carry-over and one-time expenditures were subtracted.
- Decreased Capital outlay and equipment (objects 6100-6500) expenditures to reflect one-time equipment purchases and construction projects.
- Current Year Excess Property Tax Transfer Out (object 7299) estimated at \$5,110,325.
- Increased Indirect Costs Rate on grant expenditures from 8.92% to 10.00%.
- Increased Transfers of Pass-Through Revenues to Grizzly (object 7211).
- Transfers out to Fund 12 for required \$7,500 match in Child Care Planning Council program.
- Transfers out to Fund 12 in the amount of \$215,000 from unrestricted Differentiated.
- Assistance funding to support SLOCOE State Preschools.
- Transfers out to Fund 13 Cafeteria Fund in the amount of \$100,548 for Alternative Education School Lunch Program.
- Transfers out to Fund 20 in the amount of \$600,000 for future OPEB expenditures.
- Transfers out to Fund 40 in the amount of \$400,000 for future facility projects.

2026-27

- COLA 3.02%.
- LCFF funding (*See Attachment B*)
- County-Wide ADA: 29,589.42 (1.0% decline)
- Pupil-Driven ADA: Community School 52.91; Court School 16.34 (based on prior 3-year average)
- Employee Salaries increased by Step, Column, and Longevity Movement.
- STRS Employer Rate remains 19.10%.
- Increased PERS Employer Rate from 26.81% to 26.90%.
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid in the amount of \$816,785.
- Property Tax revenues are projected at “no growth” in the amount of \$31,555,700. Property Tax projections will be revised throughout the year based on current estimates provided by San Luis Obispo County Government.
- State Aid for COE LCAP Oversight projected at \$255,940.

- State Aid for Differentiated Assistance base amount of \$900,000.

Other changes to revenues include:

- Adjusted Federal Revenues based on Federal Grants.
- Increased applicable State Revenues to reflect statutory COLA.
- Projected increases to revenues received for county-operated regional special education and community school programs; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits expenses.
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures.
- No anticipated Interfund transfer-in from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year “pay-as-you-go” OPEB expenditures (post-retirement benefits).

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.98%.
- Indirect cost rate on grant expenditures projected at 10.00%.
- Current Year Excess Property Tax Transfer Out estimated at \$4,883,854.
- Transfers out to Fund 12 for required \$7,500 match in Child Care Planning Council program.
- Transfers out to Fund 13 Cafeteria Fund in the amount of \$115,630 for Alternative Education School Lunch Program.
- Transfers out to Fund 17 Special Reserve Fund in the amount of \$400,000 for future Technology Infrastructure expenditures.
- Transfers out to Fund 20 in the amount of \$600,000 for future OPEB expenditures.
- Transfers out to Fund 40 in the amount of \$400,000 for future facility projects.

2027-28

- COLA 3.42%
- LCFF funding (*See Attachment C*)
- County-Wide ADA: 29,301.74 (1.0 decline)
- Pupil-Driven ADA: Community School 52.91; Court School 16.34 (based on prior 3-year average)
- Employee Salaries increased by Step, Column, and Longevity Movement.
- STRS Employer Rate remains at 19.10%.
- Increased PERS Employer Rate from 26.90% to 27.80%.
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.
- Property Tax revenues are projected at no growth and will be revised throughout the year based on current estimates provided by San Luis Obispo County Government.
- State Aid for COE LCAP Oversight projected at \$264,690.
- State Aid for Differentiated Assistance base amount of \$900,000.

Other changes to revenues include:

- Adjusted Federal Revenues based on Federal Grants.
- Increased applicable State Revenues to reflect statutory COLA.
- Increased revenues for county-operated regional special education classes and community school; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts.
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures.
- No anticipated Interfund Transfer from Fund 20 Special Reserve for Postemployment Benefits to Fund 01 General Fund to cover current year “pay-as-you-go” OPEB expenditures (post-retirement benefits).

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.77%.
- Indirect Cost rate on grant expenditures projected at 10.00%.
- Current Year Excess Property Tax Transfer Out estimated at \$4,582,963.
- Transfers out to Fund 12 for required \$7,500 match in Child Care Planning Council program.
- Transfers out to Fund 13 Cafeteria Fund in the amount of \$132,975 for Alternative Education School Lunch Program.
- Transfers out to Fund 17 Special Reserve Fund in the amount of \$400,000 for future Technology Infrastructure expenditures.
- Transfers out to Fund 20 in the amount of \$400,000 for future OPEB expenditures.
- Transfers out to Fund 40 in the amount of \$400,000 for future facility projects.

OTHER FUNDS OPERATED BY SLOCOE

10 – Special Education Pass-Thru Fund

This fund was developed to account for State and Federal sources of special education funds and the distribution of those funds to the County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 10	2024-25 Estimated Actuals	2025-26 Budget Adoption	Dollar Variance
Revenues:			
Federal Revenues	7,776,002	7,807,332	31,330
Other State Revenues	11,829,155	11,498,453	<330,702>
Total Revenues	19,605,157	19,305,785	<299,372>
Expenditures:			
Other Outgo	19,605,157	19,305,785	<299,372>
Total Expenditures	19,605,157	19,305,785	<299,372>
Total, Net Fund Balance Increase/Decrease			-

Fund 12 – Child Development Fund

This fund supports the state preschool programs, child care planning council, and universal preschool programs supported by the San Luis Obispo First 5 Commission.

Fund 12	2024-25 Estimated Actuals	2025-26 Budget Adoption	Dollar Variance
Revenues:			
Federal Revenues	358,819	396,639	37,820
Other State Revenues	1,972,784	3,081,241	1,108,457
Other Local Revenues	1,050,506	1,140,731	90,225
Transfers In/Sources	7,500	222,500	215,000
Total Revenues	3,389,609	4,841,111	1,451,502
Expenditures:			
Certificated Salaries	495,489	587,337	91,848
Classified Salaries	893,884	1,116,509	222,625
Employee Benefits	715,659	879,955	164,296
Books & Supplies	235,644	250,043	14,399
Operating/Services	1,825,637	1,827,698	2,062
Capital Outlay	-	-	-
Indirect	339,158	445,320	106,162
Total Expenditures	4,505,469	5,106,862	601,393
Total, Net Fund Balance Increase/Decrease			850,109

Fund 13 – Cafeteria Development Fund

This fund is used to account separately for federal, state, and local resources to operate food service program. The Cafeteria Special Revenue Fund 13 shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program.

Fund 13	2024-25 Estimated Actuals	2025-26 Budget Adoption	Dollar Variance
Revenues:			
Federal Revenues	31,464	31,464	-
Other State Revenues	11,058	9,397	<1,661>
Other Local Revenues	<22>	-	22
Transfers In/Sources	88,042	100,548	12,506
Total Revenues	130,541	141,409	10,868
Expenditures:			
Certificated Salaries	12,800	13,579	779
Classified Salaries	29,557	30,707	1,150
Employee Benefits	19,439	22,544	3,105
Books & Supplies	68,928	66,000	<2,928>
Operating/Services	3,403	3,800	397
Indirect	4,342	4,780	438
Total Expenditures	138,469	141,410	2,941
Total, Net Fund Balance Increase/Decrease			7,927

Fund 16 – Forest Reserve Fund

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. Funds will be budgeted once the actual amount is known, sometime in May 2026.

Fund 17 – Special Reserve Fund (Non-Capital Outlay)

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited and banked by SLOCOE and the districts for data processing hardware. The fund also contains dollars to support the reserve for economic uncertainty.

Fund 17	2024-25 Estimated Actuals	2025-26 Budget Adoption	Dollar Variance
Revenues:			
Other Local Revenues	15,000	15,000	-
Total Revenues	15,000	15,000	-
Expenditures:			
Other Outgo/Tranfers Out	-	-	-
Total Expenditures	-	-	-
Total, Net Fund Balance Increase/Decrease			-

Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the County Office’s significant post-retiree benefit liability. The County Office currently uses “pay as you go” financing to address this liability.

Fund 20	2024-25 Estimated Actuals	2025-26 Budget Adoption	Dollar Variance
Revenues:			
Other Local Revenues	100,000	100,000	-
Transfers In/Sources	1,103,218	600,000	(503,218)
Total Revenues	1,203,218	700,000	(503,218)
Expenditures:			
Transfers Out	-	-	-
Total Expenditures	-	-	-
Total, Net Fund Balance Increase/Decrease			(503,218)

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and estimated useful life of more than three years. In 2010-11, the fund provided the financing for the First 5 Family Center in Paso Robles. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency for the Paso Robles Redevelopment Agency.

Fund 40	2024-25 Estimated Actuals	2025-26 Budget Adoption	Dollar Variance
Revenues:			
Other Local Revenues	20,000	10,000	<10,000>
Transfers In/Sources	456,810	400,000	<56,810>
Total Revenues	476,810	410,000	<66,810>
Expenditures:			
Capital Outlay	352,116	-	<352,116>
Total Expenditures	352,116	-	<352,116>
Total, Net Fund Balance Increase/Decrease			285,306

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The Local Control Funding Formula (LCFF) requires districts and county offices of education to develop Local Control and Accountability Plans (LCAPs) in order to set annual goals for all students, and detail how funds will be spent to achieve those goals. SLOCOE has demonstrated that it has met the proportionality percentage of **5.70%** by expending all Supplemental & Concentration funds allocated. *(See Attachment E)*

The LCAPs for a county office of education must address the following ten state priorities:

- Basic Services
- Implementation of Common Core State Standards
- Parental Involvement
- Student Achievement
- Student Engagement
- School Climate
- Course Access
- Student Outcomes
- Expelled Youth
- Foster Youth

SLOCOE's LCAP contains the following five goals:

- Increase academic rigor and learning for all students.
- Increase student engagement.
- Support transitions for all students, including foster and homeless youth.
- Increase family/caregiver involvement.
- Increase attendance and reduce chronic absenteeism.

SLOCOE's LCAP includes maintaining small class sizes with a staff ratio of 23:1; probation and mental health support; maintaining secure and safe campuses; maintaining adequate levels of administrative support at each campus; monitoring student attendance and providing support as needed; nursing case management; MTSS implementation, including PBIS, addressing English learner progress, increasing parent engagement and ensuring services for expelled pupils and foster youth.

SLOCOE has made progress in meeting the LCAP goals with the following measurable outcomes:

- Continued implementation of Parent Square reaching 98.1% of all families.
- Continued implementation and improvement of PBIS with state level recognition.
- Increased graduation rate.
- Increased number of students completing college courses.
- Increased English learner proficiency.
- Increased number of students meeting standards in ELA and math.
- Continued use of social emotional learning curriculum.
- Support offered to students in transition from the court and community schools.
- Countywide support offered to foster and homeless youth.
- 100% parent involvement in IEP meetings.

- 100% student access to technology and Wi-Fi.
- 100% of families are communicated to in their home language.
- Expansion of CTE programming.

NOTE: SLOCOE will continue to update the LCAP outcomes as the plan progresses.

FINAL COMMENTS

The budget documents presented for the Board's approval include an accurate representation of what is known when the document was developed. The SLOCOE staff is pleased to present this narrative and budget report for your consideration.

Administration & Board of Education

Dr. James Brescia - Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0000 Unrestricted/No Reporting Req			
8677	Interagency Services Between LEA's	\$ 13,000.00	\$ -	\$ -
8694	Donations	\$ 10,000.00	\$ -	\$ -
8699	All Other Local Revenues	\$ 22,500.00	\$ -	\$ -
8919	Other Authorized Interfund Transfers	\$ -	\$ -	\$ 503,218.00
	Revenue Total	\$ 45,500.00	\$ -	\$ 503,218.00
1000	Certificated Personnel	\$ 257,332.00	\$ 312,404.00	\$ 298,445.00
2000	Classified Personnel	\$ 113,630.00	\$ 89,190.00	\$ 103,764.00
3000	Employee Benefits	\$ 209,777.00	\$ 166,532.00	\$ 205,377.00
4000	Books & Supplies	\$ 2,809.00	\$ 7,600.00	\$ 8,600.00
5000	Services & Other Operating	\$ 308,131.00	\$ 339,970.00	\$ 320,249.00
	Expense Total	\$ 891,679.00	\$ 915,696.00	\$ 936,435.00
	Resource :0014 Employee Of The Year: Ce & Cl			
8677	Interagency Services Between LEA's	\$ 1,560.00	\$ -	\$ 260.00
8694	Donations	\$ -	\$ 15,000.00	\$ 15,000.00
8699	All Other Local Revenues	\$ 15,180.00	\$ -	\$ -
	Revenue Total	\$ 16,740.00	\$ 15,000.00	\$ 15,260.00
4000	Books & Supplies	\$ 3,100.00	\$ 1,000.00	\$ 6,900.00
5000	Services & Other Operating	\$ 14,791.00	\$ 16,100.00	\$ 22,961.00
	Expense Total	\$ 17,891.00	\$ 17,100.00	\$ 29,861.00
	Resource :0101 Future Board Actions			
8590	All Other State Revenues	\$ 60,079.00	\$ -	\$ -
8699	All Other Local Revenues	\$ 18,800.00	\$ -	\$ -
8990	Contributions From Restricted Reserves	\$ 92,734.00	\$ -	\$ -
	Revenue Total	\$ 78,879.00	\$ -	\$ -
1000	Certificated Personnel	\$ -	\$ -	\$ 153,447.00
2000	Classified Personnel	\$ -	\$ -	\$ 553,650.00
3000	Employee Benefits	\$ (30,460.00)	\$ -	\$ 72,366.00
7000	Tuition & Transfers	\$ -	\$ -	\$ 506,185.00
	Expense Total	\$ (30,460.00)	\$ -	\$ 1,285,648.00
	Resource :9015 N.County Slocoe Facility			
8694	Donations	\$ -	\$ -	\$ 62,478.00
	Revenue Total	\$ -	\$ -	\$ 62,478.00
4000	Books & Supplies	\$ -	\$ -	\$ -
5000	Services & Other Operating	\$ -	\$ 62,478.00	\$ 62,478.00
	Expense Total	\$ -	\$ 62,478.00	\$ 62,478.00

Administration & Board of Education
Dr. James Brescia - Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
5000	Resource :9049 Childrens Services Network			
	Services & Other Operating	\$ 1,376.00	\$ -	\$ -
	Expense Total	\$ 1,376.00	\$ -	\$ -
5000	Resource :9120 Larry Peterson Scholarship			
	Services & Other Operating	\$ 5,795.00	\$ -	\$ -
	Expense Total	\$ 5,795.00	\$ -	\$ -
8694 8990	Resource :9157 Mocha Foundation			
	Donations	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
	Contributions From Restricted Reserves	\$ 39,966.00	\$ -	\$ -
	Revenue Total	\$ 139,966.00	\$ 100,000.00	\$ 100,000.00
4000 5000	Books & Supplies	\$ 4,038.00	\$ 1,700.00	\$ 100.00
	Services & Other Operating	\$ 45,158.00	\$ 8,000.00	\$ 40,218.00
	Expense Total	\$ 49,196.00	\$ 9,700.00	\$ 40,318.00
8677	Resource :9190 Slo County School Board Assoc			
	Interagency Services Between LEA's	\$ 3,150.00	\$ -	\$ 2,200.00
	Revenue Total	\$ 3,150.00	\$ -	\$ 2,200.00

Administration & Board of Education
DJ Pittenger - Special Project Grants

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0000 Unrestricted/No Reporting Req			
1000	Certificated Personnel	\$ 1,040.00	\$ -	\$ 16,896.00
3000	Employee Benefits	\$ 57.00	\$ -	\$ 1,718.00
	Expense Total	\$ 1,097.00	\$ -	\$ 18,614.00
	Resource :0012 Local Solutions			
8590	All Other State Revenues	\$ 2,874.00	\$ -	\$ -
	Revenue Total	\$ 2,874.00	\$ -	\$ -
	Resource :0013 Local Solutions Mini Grant			
8677	Interagency Services Between LEA's	\$ 78,404.00	\$ -	\$ -
	Revenue Total	\$ 78,404.00	\$ -	\$ -
1000	Certificated Personnel	\$ 5,936.00	\$ -	\$ -
2000	Classified Personnel	\$ 13,448.00	\$ -	\$ 2,280.00
3000	Employee Benefits	\$ 1,066.00	\$ -	\$ 100.00
4000	Books & Supplies	\$ 17,250.00	\$ -	\$ 22,949.00
5000	Services & Other Operating	\$ 154,162.00	\$ -	\$ 17,773.00
	Expense Total	\$ 191,862.00	\$ -	\$ 43,102.00
	Resource :0015 Countywide Education Incentive			
1000	Certificated Personnel	\$ 35,004.00	\$ 61,805.00	\$ 63,583.00
2000	Classified Personnel	\$ -	\$ -	\$ 410.00
3000	Employee Benefits	\$ 1,937.00	\$ 2,546.00	\$ 2,355.00
4000	Books & Supplies	\$ 620.00	\$ 500.00	\$ 8,447.00
5000	Services & Other Operating	\$ 377,929.00	\$ 171,900.00	\$ 406,150.00
	Expense Total	\$ 415,490.00	\$ 236,751.00	\$ 480,945.00
	Resource :0911 Ca CI Sch Tch'r Credential Prog			
8590	All Other State Revenues	\$ 137,341.00	\$ 192,000.00	\$ 239,274.00
	Revenue Total	\$ 137,341.00	\$ 192,000.00	\$ 239,274.00
1000	Certificated Personnel	\$ 15,764.00	\$ 18,440.00	\$ 18,391.00
3000	Employee Benefits	\$ 855.00	\$ 759.00	\$ 809.00
5000	Services & Other Operating	\$ 154,194.00	\$ 172,801.00	\$ 173,589.00
	Expense Total	\$ 170,813.00	\$ 192,000.00	\$ 192,789.00
	Resource :5860 Ojp Stop Award 2018-Ys-Bx-0078			
8290	All Other Federal Revenues	\$ 70,240.00	\$ -	\$ -
	Revenue Total	\$ 70,240.00	\$ -	\$ -
5000	Services & Other Operating	\$ 63,855.00	\$ -	\$ -
7000	Tuition & Transfers	\$ 6,386.00	\$ -	\$ -
	Expense Total	\$ 70,241.00	\$ -	\$ -

Business Services - Division

Aaron Asplund - Assistant Superintendent | Melissa Abbey - Director of Fiscal Services

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0000 Unrestricted/No Reporting Req			
8550	Mandated Cost Reimbursement	\$ 42,480.00	\$ -	\$ -
8650	Leases & Rentals	\$ 249,726.00	\$ 301,217.00	\$ 300,197.00
8660	Interest	\$ (8,227.00)	\$ -	\$ -
8677	Interagency Services Between Lea'S	\$ 53,134.00	\$ 56,704.00	\$ 51,844.00
8689	All Other Fees & Contracts	\$ 178,441.00	\$ 171,973.00	\$ 167,345.00
8699	All Other Local Revenues	\$ 175,051.00	\$ 19,100.00	\$ 52,594.00
8913	Interfund Transfers To SsbF For All Others	\$ 2,536.00	\$ -	\$ -
8919	Other Authorized Interfund Transfers	\$ -	\$ 600,000.00	\$ 600,000.00
	Revenue Total	\$ 693,141.00	\$ 1,148,994.00	\$ 1,171,980.00
1000	Certificated Personnel	\$ 2,771.00	\$ -	\$ -
2000	Classified Personnel	\$ 1,786,141.00	\$ 2,025,157.00	\$ 1,918,218.00
3000	Employee Benefits	\$ 740,316.00	\$ 879,333.00	\$ 969,668.00
4000	Books & Supplies	\$ 24,493.00	\$ 22,000.00	\$ 83,586.00
5000	Services & Other Operating	\$ 520,535.00	\$ 301,692.00	\$ 192,566.00
7000	Tuition & Transfers	\$ 602,536.00	\$ 600,000.00	\$ 600,000.00
	Expense Total	\$ 3,674,021.00	\$ 3,828,182.00	\$ 3,764,038.00
	Resource :5821 Hazard Mit Grt Ferna-4683-Dr-Ca			
8290	All Other Federal Revenues	\$ -	\$ -	\$ 320,000.00
	Revenue Total	\$ -	\$ -	\$ 320,000.00
2000	Classified Personnel	\$ -	\$ -	\$ 105,200.00
3000	Employee Benefits	\$ (30,460.00)	\$ -	\$ 4,629.00
5000	Services & Other Operating	\$ -	\$ -	\$ -
	Expense Total	\$ (30,460.00)	\$ -	\$ 109,829.00

Business Services - Data Processing Services
Meghan Knable - Payroll Manager

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0424 District Support Data Proc			
8689	All Other Fees & Contracts	\$ 248,318.00	\$ 319,697.00	\$ 279,312.00
8695	Rebates From Epayables	\$ 80,523.00	\$ 70,000.00	\$ 86,000.00
	Revenue Total	\$ 328,841.00	\$ 389,697.00	\$ 365,312.00
2000	Classified Personnel	\$ 135,670.00	\$ 146,024.00	\$ 141,274.00
3000	Employee Benefits	\$ 69,429.00	\$ 77,087.00	\$ 74,660.00
4000	Books & Supplies	\$ 13,421.00	\$ 16,000.00	\$ 14,500.00
5000	Services & Other Operating	\$ 231,024.00	\$ 264,651.00	\$ 261,422.00
	Expense Total	\$ 449,544.00	\$ 503,762.00	\$ 491,856.00

Information Technology Services
AJ Alsup - Director of Information Technology Services

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0000 Unrestricted/No Reporting Req			
8650	Leases & Rentals	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00
8677	Interagency Services Between Lea'S	\$ 157,149.00	\$ 156,000.00	\$ 155,771.00
8689	All Other Fees & Contracts	\$ 6,545.00	\$ -	\$ -
8699	All Other Local Revenues	\$ 48,151.00	\$ 51,506.00	\$ 52,221.00
	Revenue Total	\$ 253,845.00	\$ 249,506.00	\$ 249,992.00
2000	Classified Personnel	\$ 390,227.00	\$ 466,854.00	\$ 434,538.00
3000	Employee Benefits	\$ 175,266.00	\$ 185,390.00	\$ 187,766.00
4000	Books & Supplies	\$ 234,825.00	\$ 117,600.00	\$ 109,174.00
5000	Services & Other Operating	\$ 480,079.00	\$ 482,250.00	\$ 578,338.00
6000	Capital Outlay	\$ 773,644.00	\$ 125,000.00	\$ 110,079.00
	Expense Total	\$ 2,054,041.00	\$ 1,377,094.00	\$ 1,419,895.00

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0000 Unrestricted/No Reporting Req			
8545	School Facilities Apportionment	\$ (72,538.00)	\$ -	\$ -
8650	Leases & Rentals	\$ 71,517.00	\$ 55,153.00	\$ 18,632.00
8677	Interagency Services Between Lea'S	\$ 67,041.00	\$ 68,594.00	\$ 68,582.00
8699	All Other Local Revenues	\$ 84,977.00	\$ 46,300.00	\$ 40,432.00
8919	Other Authorized Interfund Transfers	\$ 600,000.00	\$ 400,000.00	\$ 400,000.00
	Revenue Total	\$ 750,997.00	\$ 570,047.00	\$ 527,646.00
2000	Classified Personnel	\$ 384,600.00	\$ 573,165.00	\$ 469,483.00
3000	Employee Benefits	\$ 194,136.00	\$ 310,643.00	\$ 254,799.00
4000	Books & Supplies	\$ 127,871.00	\$ 130,130.00	\$ 159,314.00
5000	Services & Other Operating	\$ 525,860.00	\$ 685,959.00	\$ 1,158,453.00
6000	Capital Outlay	\$ 1,167,695.00	\$ -	\$ 342,642.00
7000	Tuition & Transfers	\$ 1,000,000.00	\$ 400,000.00	\$ 400,000.00
	Expense Total	\$ 3,400,162.00	\$ 2,099,897.00	\$ 2,784,691.00
	Resource :0240 Community Schools-Coe			
2000	Classified Personnel	\$ 35,972.00	\$ 40,274.00	\$ 37,999.00
3000	Employee Benefits	\$ 17,031.00	\$ 18,941.00	\$ 18,159.00
4000	Books & Supplies	\$ 7,648.00	\$ 14,000.00	\$ 12,000.00
5000	Services & Other Operating	\$ 59,076.00	\$ 72,597.00	\$ 66,326.00
	Expense Total	\$ 119,727.00	\$ 145,812.00	\$ 134,484.00
	Resource :0723 Home To School Transportation			
8590	All Other State Revenues	\$ 261,739.00	\$ 275,000.00	\$ 261,739.00
8699	All Other Local Revenues	\$ 2,538.00	\$ -	\$ -
	Revenue Total	\$ 264,277.00	\$ 275,000.00	\$ 261,739.00
2000	Classified Personnel	\$ 182,824.00	\$ 224,138.00	\$ 211,223.00
3000	Employee Benefits	\$ 90,499.00	\$ 106,330.00	\$ 102,980.00
4000	Books & Supplies	\$ 34,046.00	\$ 42,403.00	\$ 38,903.00
5000	Services & Other Operating	\$ 240,275.00	\$ 312,623.00	\$ 316,700.00
6000	Capital Outlay	\$ 2,569.00	\$ -	\$ -
	Expense Total	\$ 550,213.00	\$ 685,494.00	\$ 669,806.00

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
5000	Resource :6500 Special Education Apportionmen			
	Services & Other Operating	\$ 99,168.00	\$ 103,500.00	\$ 100,073.00
	Expense Total	\$ 99,168.00	\$ 103,500.00	\$ 100,073.00
5000 7000	Resource :7311 Class Sch Emp Prof Dev Bl Gr			
	Services & Other Operating	\$ 5,918.00	\$ -	\$ 6,214.00
	Tuition & Transfers	\$ 592.00	\$ -	\$ -
	Expense Total	\$ 6,510.00	\$ -	\$ 6,214.00
8990 2000 3000 4000 5000 6000 7000	Resource :8150 Ongoing & Major Maint-17070,75			
	Contributions From Restricted Reserves	\$ 32,880.00	\$ 45,151.00	\$ 42,543.00
	Revenue Total	\$ 32,880.00	\$ 45,151.00	\$ 42,543.00
	Classified Personnel	\$ 269,253.00	\$ 288,415.00	\$ 273,915.00
	Employee Benefits	\$ 135,246.00	\$ 132,360.00	\$ 135,527.00
	Books & Supplies	\$ 95,510.00	\$ 106,300.00	\$ 96,300.00
	Services & Other Operating	\$ 50,932.00	\$ 125,350.00	\$ 122,555.00
	Capital Outlay	\$ -	\$ 22,633.00	\$ 15,633.00
	Tuition & Transfers	\$ 55,339.00	\$ -	\$ 57,439.00
	Expense Total	\$ 606,280.00	\$ 675,058.00	\$ 701,369.00
8699 4000 5000 6000	Resource :9055 Sipe-Safety Grant			
	All Other Local Revenues	\$ 29,746.00	\$ 15,500.00	\$ 25,488.00
	Revenue Total	\$ 29,746.00	\$ 15,500.00	\$ 25,488.00
	Books & Supplies	\$ 35,263.00	\$ 25,863.00	\$ 20,391.00
	Services & Other Operating	\$ 272.00	\$ -	\$ 158.00
	Capital Outlay	\$ -	\$ 5,000.00	\$ 5,000.00
	Expense Total	\$ 35,535.00	\$ 30,863.00	\$ 25,549.00
8677 4000 5000	Resource :9531 Arpa Mou W Cnty-For Chip			
	Interagency Services Between Lea'S	\$ 5,826.00	\$ -	\$ 101.00
	Revenue Total	\$ 5,826.00	\$ -	\$ 101.00
	Books & Supplies	\$ 1,735.00	\$ -	\$ (1,046.00)
	Services & Other Operating	\$ 4,091.00	\$ -	\$ 1,147.00
	Expense Total	\$ 5,826.00	\$ -	\$ 101.00

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :9693 External Facilities			
8650	Leases & Rentals	\$ 205,960.00	\$ 205,000.00	\$ 202,500.00
8689	All Other Fees & Contracts	\$ -	\$ -	\$ 42,624.00
8694	Donations	\$ 500.00	\$ -	\$ -
8699	All Other Local Revenues	\$ 4,780.00	\$ -	\$ -
	Revenue Total	\$ 211,240.00	\$ 205,000.00	\$ 245,124.00
4000	Books & Supplies	\$ 5,797.00	\$ 35,410.00	\$ 35,410.00
5000	Services & Other Operating	\$ 121,793.00	\$ 11,369.00	\$ 146,480.00
6000	Capital Outlay	\$ 172,705.00	\$ -	\$ 58,420.00
	Expense Total	\$ 300,295.00	\$ 46,779.00	\$ 240,310.00
	Resource :9694 Facilities			
8625	Comm Redev Fds Not Subj To RI	\$ 696,155.00	\$ 650,000.00	\$ 633,815.00
8699	All Other Local Revenues	\$ 11,495.00	\$ -	\$ -
	Revenue Total	\$ 707,650.00	\$ 650,000.00	\$ 633,815.00
2000	Classified Personnel	\$ 81,210.00	\$ 92,497.00	\$ 87,243.00
3000	Employee Benefits	\$ 34,980.00	\$ 32,715.00	\$ 36,745.00
4000	Books & Supplies	\$ 1,696.00	\$ -	\$ 5,000.00
5000	Services & Other Operating	\$ 4,584.00	\$ -	\$ 311.00
6000	Capital Outlay	\$ 103,629.00	\$ -	\$ 1,957,250.00
7000	Tuition & Transfers	\$ 60,000.00	\$ -	\$ 56,810.00
	Expense Total	\$ 286,099.00	\$ 125,212.00	\$ 2,143,359.00

Human Resources
Thomas Alvarez - Chief Human Resources Officer

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0000 Unrestricted/No Reporting Req			
8590	All Other State Revenues	\$ 3,788.00	\$ -	\$ 10,000.00
8689	All Other Fees & Contracts	\$ 4,242.00	\$ 8,000.00	\$ 3,298.00
8699	All Other Local Revenues	\$ 2,784.00	\$ 3,000.00	\$ 3,016.00
	Revenue Total	\$ 10,814.00	\$ 11,000.00	\$ 16,314.00
1000	Certificated Personnel	\$ 1,711.00	\$ -	\$ -
2000	Classified Personnel	\$ 648,705.00	\$ 654,298.00	\$ 686,684.00
3000	Employee Benefits	\$ 295,419.00	\$ 289,189.00	\$ 309,197.00
4000	Books & Supplies	\$ 3,978.00	\$ 5,350.00	\$ 5,114.00
5000	Services & Other Operating	\$ 75,869.00	\$ 96,950.00	\$ 107,234.00
	Expense Total	\$ 1,025,682.00	\$ 1,045,787.00	\$ 1,108,229.00
	Resource :0704 Employee Education Incentives			
8699	All Other Local Revenues	\$ 116,026.00	\$ -	\$ 13,535.00
	Revenue Total	\$ 116,026.00	\$ -	\$ 13,535.00
5000	Services & Other Operating	\$ 15,344.00	\$ -	\$ 2,647.00
	Expense Total	\$ 15,344.00	\$ -	\$ 2,647.00

Educational Support Services (ESS)

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0000 Unrestricted/No Reporting Req			
1000	Certificated Personnel	\$ 33,183.00	\$ 210,444.00	\$ 232,112.00
2000	Classified Personnel	\$ 1,873.00	\$ 76,578.00	\$ 53,710.00
3000	Employee Benefits	\$ 2,160.00	\$ 101,033.00	\$ 82,362.00
4000	Books & Supplies	\$ 6,991.00	\$ 15,500.00	\$ 23,763.00
5000	Services & Other Operating	\$ 16,266.00	\$ 67,400.00	\$ 61,749.00
6000	Capital Outlay	\$ -	\$ 5,000.00	\$ 15,808.00
	Expense Total	\$ 60,473.00	\$ 475,955.00	\$ 469,504.00
	Resource :0831 Differentiated Assistance			
1000	Certificated Personnel	\$ 117,374.00	\$ -	\$ 4,081.00
3000	Employee Benefits	\$ 34,962.00	\$ -	\$ 975.00
5000	Services & Other Operating	\$ 304.00	\$ -	\$ -
	Expense Total	\$ 152,640.00	\$ -	\$ 5,056.00
	Resource :6057 Child Dev:Prek Pln&Impl County			
1000	Certificated Personnel	\$ -	\$ 65,206.00	\$ -
2000	Classified Personnel	\$ 40,716.00	\$ -	\$ 43,564.00
3000	Employee Benefits	\$ 21,067.00	\$ 22,916.00	\$ 21,217.00
4000	Books & Supplies	\$ 107.00	\$ 500.00	\$ -
5000	Services & Other Operating	\$ 2,672.00	\$ 19,000.00	\$ 24,813.00
7000	Tuition & Transfers	\$ 6,456.00	\$ 10,762.00	\$ 7,992.00
	Expense Total	\$ 71,018.00	\$ 118,384.00	\$ 97,586.00
	Resource :6266 Educator Effectiveness			
1000	Certificated Personnel	\$ -	\$ 78,955.00	\$ 8,333.00
2000	Classified Personnel	\$ -	\$ 6,999.00	\$ 64,536.00
3000	Employee Benefits	\$ -	\$ 30,681.00	\$ 31,266.00
5000	Services & Other Operating	\$ -	\$ 394.00	\$ 21,633.00
7000	Tuition & Transfers	\$ -	\$ 11,703.00	\$ 11,219.00
	Expense Total	\$ -	\$ 128,732.00	\$ 136,987.00
	Resource :6333 Ca Comm Schl Prtnshp Act-Coord			
8590	All Other State Revenues	\$ 379,383.00	\$ -	\$ 220,000.00
	Revenue Total	\$ 379,383.00	\$ -	\$ 220,000.00
1000	Certificated Personnel	\$ 63,201.00	\$ 10,222.00	\$ 37,058.00
2000	Classified Personnel	\$ -	\$ 91,198.00	\$ 89,916.00
3000	Employee Benefits	\$ 18,826.00	\$ 41,814.00	\$ 59,361.00
4000	Books & Supplies	\$ -	\$ -	\$ -
5000	Services & Other Operating	\$ 101,204.00	\$ 505.00	\$ 7,731.00
7000	Tuition & Transfers	\$ 18,323.00	\$ 14,374.00	\$ 17,311.00
	Expense Total	\$ 201,554.00	\$ 158,113.00	\$ 211,377.00
	Resource :8150 Ongoing & Major Maint-17070.75			
4000	Books & Supplies	\$ 2,648.00	\$ -	\$ -
	Expense Total	\$ 2,648.00	\$ -	\$ -

Educational Support Services (ESS)

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :9012 College Night			
8694	Donations	\$ 8,900.00	\$ -	\$ 8,872.00
	Revenue Total	\$ 8,900.00	\$ -	\$ 8,872.00
2000	Classified Personnel	\$ 246.00	\$ -	\$ 1,000.00
3000	Employee Benefits	\$ 14.00	\$ -	\$ 49.00
4000	Books & Supplies	\$ -	\$ -	\$ 400.00
5000	Services & Other Operating	\$ 6,257.00	\$ -	\$ 20,043.00
7000	Tuition & Transfers	\$ 652.00	\$ -	\$ 2,021.00
	Expense Total	\$ 7,169.00	\$ -	\$ 23,513.00
	Resource :9028 Mock Trial			
8694	Donations	\$ 4,850.00	\$ 5,000.00	\$ 9,460.00
8699	All Other Local Revenues	\$ 5,250.00	\$ 3,000.00	\$ 7,000.00
	Revenue Total	\$ 10,100.00	\$ 8,000.00	\$ 16,460.00
2000	Classified Personnel	\$ -	\$ -	\$ 1,599.00
3000	Employee Benefits	\$ -	\$ -	\$ 69.00
4000	Books & Supplies	\$ -	\$ 500.00	\$ 412.00
5000	Services & Other Operating	\$ 10,189.00	\$ 12,800.00	\$ 19,433.00
	Expense Total	\$ 10,189.00	\$ 13,300.00	\$ 21,513.00
	Resource :9114 Field Studies Collaborative Pr			
1000	Certificated Personnel	\$ -	\$ 10,200.00	\$ 8,400.00
2000	Classified Personnel	\$ -	\$ 4,800.00	\$ 3,600.00
3000	Employee Benefits	\$ -	\$ 15,168.00	\$ 3,158.00
4000	Books & Supplies	\$ -	\$ -	\$ 8,000.00
5000	Services & Other Operating	\$ 3,183.00	\$ 29,832.00	\$ 50,290.00
7000	Tuition & Transfers	\$ 112.00	\$ -	\$ 6,552.00
	Expense Total	\$ 3,295.00	\$ 60,000.00	\$ 80,000.00
	Resource :9408 Countywide Honor Band			
8699	All Other Local Revenues	\$ 12,535.00	\$ 13,000.00	\$ 13,750.00
	Revenue Total	\$ 12,535.00	\$ 13,000.00	\$ 13,750.00
2000	Classified Personnel	\$ -	\$ -	\$ 272.00
3000	Employee Benefits	\$ -	\$ -	\$ 12.00
4000	Books & Supplies	\$ 13.00	\$ 500.00	\$ 750.00
5000	Services & Other Operating	\$ 8,263.00	\$ 11,400.00	\$ 14,409.00
	Expense Total	\$ 8,276.00	\$ 11,900.00	\$ 15,443.00
	Resource :9823 21St Century California School			
8677	Interagency Services Between Lea'S	\$ 393,557.00	\$ 110,000.00	\$ 186,508.00
	Revenue Total	\$ 393,557.00	\$ 110,000.00	\$ 186,508.00
1000	Certificated Personnel	\$ 112,660.00	\$ 24,789.00	\$ 48,351.00
2000	Classified Personnel	\$ -	\$ 10,106.00	\$ -
3000	Employee Benefits	\$ 38,037.00	\$ 15,094.00	\$ 12,025.00
4000	Books & Supplies	\$ -	\$ -	\$ -
5000	Services & Other Operating	\$ 200,950.00	\$ 50,011.00	\$ 119,710.00
7000	Tuition & Transfers	\$ 32,268.00	\$ 10,000.00	\$ 16,064.00
	Expense Total	\$ 383,915.00	\$ 110,000.00	\$ 196,150.00

ESS | LCAP Oversight
Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0830 Coe Lcap Oversight			
8011	Rev Limit State Aid-Curr Year	\$ 240,281.00	\$ 248,440.00	\$ 242,850.00
8677	Interagency Services Between Lea'S	\$ 99.00	\$ -	\$ -
	Revenue Total	\$ 240,380.00	\$ 248,440.00	\$ 242,850.00
1000	Certificated Personnel	\$ 52,268.00	\$ 175,548.00	\$ 138,994.00
2000	Classified Personnel	\$ 897.00	\$ 19,448.00	\$ 13,470.00
3000	Employee Benefits	\$ 20,216.00	\$ 72,247.00	\$ 57,069.00
4000	Books & Supplies	\$ 496.00	\$ 2,200.00	\$ 5,000.00
5000	Services & Other Operating	\$ 16,923.00	\$ 19,710.00	\$ 33,077.00
7000	Tuition & Transfers	\$ 9,080.00	\$ 28,915.00	\$ 22,087.00
	Expense Total	\$ 99,880.00	\$ 318,068.00	\$ 269,697.00
	Resource :3183 Essa-Csi Sch Improv For Coe			
8290	All Other Federal Revenues	\$ 27,778.00	\$ 16,892.00	\$ 26,281.00
	Revenue Total	\$ 27,778.00	\$ 16,892.00	\$ 26,281.00
1000	Certificated Personnel	\$ 18,349.00	\$ 10,484.00	\$ 17,677.00
3000	Employee Benefits	\$ 6,831.00	\$ 3,678.00	\$ 6,378.00
5000	Services & Other Operating	\$ 73.00	\$ 1,194.00	\$ 74.00
7000	Tuition & Transfers	\$ 2,525.00	\$ 1,536.00	\$ 2,152.00
	Expense Total	\$ 27,778.00	\$ 16,892.00	\$ 26,281.00

ESS | Differentiated Assistance

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0831 Differentiated Assistance			
8011	Rev Limit State Aid-Curr Year	\$ 966,667.00	\$ 900,000.00	\$ 1,133,333.00
8677	Interagency Services Between Lea'S	\$ 10,000.00	\$ -	\$ 54,466.00
	Revenue Total	\$ 976,667.00	\$ 900,000.00	\$ 1,187,799.00
1000	Certificated Personnel	\$ 102,536.00	\$ 454,742.00	\$ 407,728.00
2000	Classified Personnel	\$ 96,273.00	\$ 74,713.00	\$ 37,223.00
3000	Employee Benefits	\$ 79,287.00	\$ 194,056.00	\$ 157,798.00
4000	Books & Supplies	\$ 2,708.00	\$ 4,500.00	\$ 2,089.00
5000	Services & Other Operating	\$ 97,133.00	\$ 229,000.00	\$ 254,000.00
6000	Capital Outlay	\$ -	\$ 5,000.00	\$ 5,000.00
7000	Tuition & Transfers	\$ 53,317.00	\$ 97,701.00	\$ 83,947.00
	Expense Total	\$ 431,254.00	\$ 1,059,712.00	\$ 947,785.00
	Resource :3183 Essa-Csi Sch Improv For Coe			
8290	All Other Federal Revenues	\$ 27,027.00	\$ 16,611.00	\$ 26,008.00
	Revenue Total	\$ 27,027.00	\$ 16,611.00	\$ 26,008.00
1000	Certificated Personnel	\$ 18,101.00	\$ 11,211.00	\$ 17,765.00
3000	Employee Benefits	\$ 6,407.00	\$ 3,724.00	\$ 6,056.00
5000	Services & Other Operating	\$ 62.00	\$ 166.00	\$ 57.00
7000	Tuition & Transfers	\$ 2,457.00	\$ 1,510.00	\$ 2,130.00
	Expense Total	\$ 27,027.00	\$ 16,611.00	\$ 26,008.00
	Resource :7823 Multi-Tier Sup Stwide/ (Isabs)			
8590	All Other State Revenues	\$ (25,000.00)	\$ -	\$ 25,000.00
	Revenue Total	\$ (25,000.00)	\$ -	\$ 25,000.00
5000	Services & Other Operating	\$ 2,696.00	\$ 10,500.00	\$ 12,000.00
7000	Tuition & Transfers	\$ 270.00	\$ -	\$ 1,070.00
	Expense Total	\$ 2,966.00	\$ 10,500.00	\$ 13,070.00
	Resource :7881 Bilingual Tchr Prof Dev			
8590	All Other State Revenues	\$ -	\$ -	\$ 460,941.00
	Revenue Total	\$ -	\$ -	\$ 460,941.00
1000	Certificated Personnel	\$ -	\$ 24,112.00	\$ 22,728.00
3000	Employee Benefits	\$ -	\$ 7,472.00	\$ 7,630.00
5000	Services & Other Operating	\$ -	\$ 46,794.00	\$ 50,479.00
7000	Tuition & Transfers	\$ -	\$ 7,838.00	\$ 7,211.00
	Expense Total	\$ -	\$ 86,216.00	\$ 88,048.00

ESS | Differentiated Assistance

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :7886 Children&Youth Behavioral Hlth			
8590	All Other State Revenues	\$ 448,639.00	\$ -	\$ 299,092.00
	Revenue Total	\$ 448,639.00	\$ -	\$ 299,092.00
1000	Certificated Personnel	\$ 18,028.00	\$ 73,081.00	\$ 58,214.00
2000	Classified Personnel	\$ 1,196.00	\$ 11,790.00	\$ 9,301.00
3000	Employee Benefits	\$ 5,463.00	\$ 29,695.00	\$ 28,309.00
4000	Books & Supplies	\$ -	\$ 10,000.00	\$ 4,950.00
5000	Services & Other Operating	\$ -	\$ 151,781.00	\$ 196,974.00
7000	Tuition & Transfers	\$ 2,202.00	\$ 30,619.00	\$ 29,086.00
	Expense Total	\$ 26,889.00	\$ 306,966.00	\$ 326,834.00
	Resource :7891 Cert Wellness Coach			
8590	All Other State Revenues	\$ -	\$ -	\$ 1,773,849.00
	Revenue Total	\$ -	\$ -	\$ 1,773,849.00
1000	Certificated Personnel	\$ -	\$ 7,675.00	\$ -
2000	Classified Personnel	\$ -	\$ 167,180.00	\$ -
3000	Employee Benefits	\$ -	\$ 76,067.00	\$ -
5000	Services & Other Operating	\$ -	\$ 456,175.00	\$ -
7000	Tuition & Transfers	\$ -	\$ 61,235.00	\$ -
	Expense Total	\$ -	\$ 768,332.00	\$ -
	Resource :9040 Creec Local Grants			
8689	All Other Fees & Contracts	\$ -	\$ 3,000.00	\$ 3,000.00
	Revenue Total	\$ -	\$ 3,000.00	\$ 3,000.00
1000	Certificated Personnel	\$ -	\$ 1,905.00	\$ 1,865.00
3000	Employee Benefits	\$ -	\$ 591.00	\$ 627.00
5000	Services & Other Operating	\$ -	\$ 504.00	\$ 508.00
	Expense Total	\$ -	\$ 3,000.00	\$ 3,000.00
	Resource :9824 Calhope Student Support			
8677	Interagency Services Between Lea'S	\$ 180,000.00	\$ -	\$ -
	Revenue Total	\$ 180,000.00	\$ -	\$ -
1000	Certificated Personnel	\$ 51,830.00	\$ -	\$ -
3000	Employee Benefits	\$ 20,136.00	\$ -	\$ -
4000	Books & Supplies	\$ 3,063.00	\$ -	\$ -
5000	Services & Other Operating	\$ 88,608.00	\$ -	\$ -
7000	Tuition & Transfers	\$ 16,364.00	\$ -	\$ -
	Expense Total	\$ 180,001.00	\$ -	\$ -

ESS | Differentiated Assistance

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :9826 Calhope Student Support 3.0			
8677	Interagency Services Between Lea'S	\$ 417,774.00	\$ -	\$ 417,774.00
	Revenue Total	\$ 417,774.00	\$ -	\$ 417,774.00
1000	Certificated Personnel	\$ 99,835.00	\$ 167,249.00	\$ 157,649.00
2000	Classified Personnel	\$ 28,291.00	\$ -	\$ -
3000	Employee Benefits	\$ 52,202.00	\$ 59,068.00	\$ 57,079.00
4000	Books & Supplies	\$ 9,845.00	\$ -	\$ 19,297.00
5000	Services & Other Operating	\$ 189,621.00	\$ -	\$ 142,035.00
7000	Tuition & Transfers	\$ 37,979.00	\$ -	\$ 34,214.00
	Expense Total	\$ 417,773.00	\$ 226,317.00	\$ 410,274.00
	Resource :9827 2023 Ewig:Computer Science Gr			
8677	Interagency Services Between Lea'S	\$ -	\$ -	\$ 16,500.00
	Revenue Total	\$ -	\$ -	\$ 16,500.00
1000	Certificated Personnel	\$ -	\$ -	\$ 11,008.00
3000	Employee Benefits	\$ -	\$ -	\$ 4,220.00
5000	Services & Other Operating	\$ -	\$ -	\$ 50.00
7000	Tuition & Transfers	\$ -	\$ -	\$ 1,222.00
	Expense Total	\$ -	\$ -	\$ 16,500.00
	Resource :9828 Ca-Math, Computer, Science			
8677	Interagency Services Between Lea'S	\$ -	\$ 83,813.00	\$ 179,026.00
	Revenue Total	\$ -	\$ 83,813.00	\$ 179,026.00
1000	Certificated Personnel	\$ -	\$ 72,337.00	\$ 68,184.00
2000	Classified Personnel	\$ -	\$ -	\$ 72.00
3000	Employee Benefits	\$ -	\$ 22,414.00	\$ 22,474.00
4000	Books & Supplies	\$ -	\$ 1,000.00	\$ 1,250.00
5000	Services & Other Operating	\$ -	\$ 53,781.00	\$ 28,308.00
7000	Tuition & Transfers	\$ -	\$ 14,953.00	\$ 10,426.00
	Expense Total	\$ -	\$ 164,485.00	\$ 130,714.00

ESS | Differentiated Assistance

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :9829 School-Linked Partnership			
8677	Interagency Services Between Lea'S	\$ 1,375.00	\$ -	\$ 1,888,125.00
	Revenue Total	\$ 1,375.00	\$ -	\$ 1,888,125.00
1000	Certificated Personnel	\$ -	\$ 127,634.00	\$ 152,038.00
2000	Classified Personnel	\$ -	\$ 96,279.00	\$ 47,596.00
3000	Employee Benefits	\$ -	\$ 79,136.00	\$ 71,354.00
5000	Services & Other Operating	\$ 1,250.00	\$ 213,100.00	\$ 309,188.00
7000	Tuition & Transfers	\$ 125.00	\$ 51,615.00	\$ 51,752.00
	Expense Total	\$ 1,375.00	\$ 567,764.00	\$ 631,928.00
	Resource :9830 Educational Services Prof Dev			
8677	Interagency Services Between Lea'S	\$ 150,024.00	\$ 54,000.00	\$ 164,243.00
	Revenue Total	\$ 150,024.00	\$ 54,000.00	\$ 164,243.00
1000	Certificated Personnel	\$ -	\$ 66,899.00	\$ -
2000	Classified Personnel	\$ 21,594.00	\$ 55,959.00	\$ 54,247.00
3000	Employee Benefits	\$ 10,079.00	\$ 48,711.00	\$ 24,858.00
4000	Books & Supplies	\$ 963.00	\$ 7,000.00	\$ 8,750.00
5000	Services & Other Operating	\$ 37,603.00	\$ 33,015.00	\$ 33,934.00
7000	Tuition & Transfers	\$ 7,024.00	\$ 21,158.00	\$ 10,864.00
	Expense Total	\$ 77,263.00	\$ 232,742.00	\$ 132,653.00

ESS | Tobacco Use Prevention Education

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0660 Tupe Discretionary Funds			
2000	Classified Personnel	\$ -	\$ -	\$ 624.00
3000	Employee Benefits	\$ -	\$ -	\$ 280.00
4000	Books & Supplies	\$ -	\$ -	\$ 5,000.00
5000	Services & Other Operating	\$ 1,780.00	\$ -	\$ 6,328.00
	Expense Total	\$ 1,780.00	\$ -	\$ 12,232.00
	Resource :6680 Tupe Coe Administrative Grants			
8590	All Other State Revenues	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00
	Revenue Total	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00
1000	Certificated Personnel	\$ 4,515.00	\$ 15,880.00	\$ 8,782.00
2000	Classified Personnel	\$ 4,640.00	\$ 5,557.00	\$ 14,733.00
3000	Employee Benefits	\$ 4,096.00	\$ 8,635.00	\$ 10,671.00
4000	Books & Supplies	\$ 235.00	\$ -	\$ -
5000	Services & Other Operating	\$ 20,605.00	\$ 3,678.00	\$ 243.00
7000	Tuition & Transfers	\$ 3,409.00	\$ 3,750.00	\$ 3,071.00
	Expense Total	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00
	Resource :6685 Cta-Tupe			
8590	All Other State Revenues	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00
	Revenue Total	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00
1000	Certificated Personnel	\$ 4,515.00	\$ 15,880.00	\$ 8,782.00
2000	Classified Personnel	\$ 4,640.00	\$ 5,557.00	\$ 14,733.00
3000	Employee Benefits	\$ 4,096.00	\$ 8,635.00	\$ 10,672.00
4000	Books & Supplies	\$ 535.00	\$ -	\$ -
5000	Services & Other Operating	\$ 20,305.00	\$ 3,678.00	\$ 243.00
7000	Tuition & Transfers	\$ 3,409.00	\$ 3,750.00	\$ 3,071.00
	Expense Total	\$ 37,500.00	\$ 37,500.00	\$ 37,501.00
	Resource :6690 Tobacco Use Prev Ed - Gr 6-12			
8590	All Other State Revenues	\$ 326,229.00	\$ -	\$ 8,885.00
	Revenue Total	\$ 326,229.00	\$ -	\$ 8,885.00
1000	Certificated Personnel	\$ 103,847.00	\$ -	\$ -
2000	Classified Personnel	\$ 1,031.00	\$ -	\$ -
3000	Employee Benefits	\$ 39,585.00	\$ -	\$ -
4000	Books & Supplies	\$ 1,625.00	\$ -	\$ -
5000	Services & Other Operating	\$ 150,484.00	\$ -	\$ 8,157.00
7000	Tuition & Transfers	\$ 29,657.00	\$ -	\$ 728.00
	Expense Total	\$ 326,229.00	\$ -	\$ 8,885.00
	Resource :6695 Tobacco Use Prev-Prop 56 Local			
8590	All Other State Revenues	\$ -	\$ 156,424.00	\$ 312,847.00
	Revenue Total	\$ -	\$ 156,424.00	\$ 312,847.00
1000	Certificated Personnel	\$ -	\$ 31,761.00	\$ 102,184.00
2000	Classified Personnel	\$ -	\$ 5,557.00	\$ 5,439.00
3000	Employee Benefits	\$ -	\$ 14,203.00	\$ 39,741.00
4000	Books & Supplies	\$ -	\$ -	\$ 1,915.00
5000	Services & Other Operating	\$ -	\$ 89,261.00	\$ 137,948.00
7000	Tuition & Transfers	\$ -	\$ 15,642.00	\$ 25,621.00
	Expense Total	\$ -	\$ 156,424.00	\$ 312,848.00

ESS | C&I TIP, CASC, Arts & Music Program

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0822 Tip/Casc			
8677	Interagency Services Between Lea'S	\$ 360,500.00	\$ 340,000.00	\$ 374,583.00
	Revenue Total	\$ 360,500.00	\$ 340,000.00	\$ 374,583.00
1000	Certificated Personnel	\$ 106,786.00	\$ 118,412.00	\$ 119,607.00
2000	Classified Personnel	\$ 40,229.00	\$ 47,140.00	\$ 57,384.00
3000	Employee Benefits	\$ 55,645.00	\$ 59,048.00	\$ 66,037.00
4000	Books & Supplies	\$ 4,866.00	\$ 4,350.00	\$ 4,364.00
5000	Services & Other Operating	\$ 12,824.00	\$ 17,950.00	\$ 19,503.00
7000	Tuition & Transfers	\$ 22,035.00	\$ -	\$ 23,794.00
	Expense Total	\$ 242,385.00	\$ 246,900.00	\$ 290,689.00
	Resource :9121 Community Arts Ed Outreach			
8639	All Other Sales	\$ 1,977.00	\$ -	\$ 1,275.00
	Revenue Total	\$ 1,977.00	\$ -	\$ 1,275.00
1000	Certificated Personnel	\$ 39,731.00	\$ 27,900.00	\$ 41,727.00
2000	Classified Personnel	\$ 12,320.00	\$ -	\$ 15,045.00
3000	Employee Benefits	\$ 5,290.00	\$ 6,192.00	\$ 8,056.00
4000	Books & Supplies	\$ 643.00	\$ 500.00	\$ 1,000.00
5000	Services & Other Operating	\$ 46,919.00	\$ 66,650.00	\$ 61,634.00
7000	Tuition & Transfers	\$ 10,490.00	\$ -	\$ 11,363.00
	Expense Total	\$ 115,393.00	\$ 101,242.00	\$ 138,825.00

ESS | Early Learning Education | FUND 12

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0831 Differentiated Assistance			
1000	Certificated Personnel	\$ 2,107.00	\$ -	\$ 52,723.00
2000	Classified Personnel	\$ 19,612.00	\$ -	\$ -
3000	Employee Benefits	\$ 2,849.00	\$ -	\$ 18,941.00
4000	Books & Supplies	\$ -	\$ -	\$ 1,000.00
5000	Services & Other Operating	\$ 189.00	\$ 20,000.00	\$ 24,201.00
7000	Tuition & Transfers	\$ 2,217.00	\$ -	\$ 2,230.00
	Expense Total	\$ 26,974.00	\$ 20,000.00	\$ 99,095.00
	Resource :5059 Arp Ca St Prschl			
1000	Certificated Personnel	\$ 2,190.00	\$ -	\$ -
2000	Classified Personnel	\$ 8,498.00	\$ -	\$ -
3000	Employee Benefits	\$ 748.00	\$ -	\$ -
4000	Books & Supplies	\$ 5,100.00	\$ -	\$ 2,644.00
5000	Services & Other Operating	\$ 15,053.00	\$ -	\$ 1.00
7000	Tuition & Transfers	\$ 3,159.00	\$ -	\$ 236.00
	Expense Total	\$ 34,748.00	\$ -	\$ 2,881.00
	Resource :5066 Chld Dev Arp Prshcl Rate Suppl			
1000	Certificated Personnel	\$ -	\$ 20,800.00	\$ 16,069.00
2000	Classified Personnel	\$ -	\$ 40,316.00	\$ -
3000	Employee Benefits	\$ -	\$ 22,031.00	\$ 6,028.00
5000	Services & Other Operating	\$ 8,265.00	\$ 94.00	\$ 68.00
7000	Tuition & Transfers	\$ -	\$ 8,324.00	\$ 1,977.00
	Expense Total	\$ 8,265.00	\$ 91,565.00	\$ 24,142.00
	Resource :5320 Child Nutrition-Ccfp Claims			
8220	Child Nutrition Programs	\$ 27,996.00	\$ 29,189.00	\$ 28,316.00
8520	Child Nutrition	\$ 2,300.00	\$ 2,316.00	\$ 2,321.00
8990	Contributions From Restricted Reserves	\$ 7,219.00	\$ 16,909.00	\$ 14,203.00
	Revenue Total	\$ 37,515.00	\$ 48,414.00	\$ 44,840.00
2000	Classified Personnel	\$ 16,138.00	\$ 19,115.00	\$ 19,075.00
3000	Employee Benefits	\$ 7,443.00	\$ 13,000.00	\$ 9,556.00
4000	Books & Supplies	\$ 12,690.00	\$ 14,325.00	\$ 14,349.00
5000	Services & Other Operating	\$ -	\$ -	\$ 86.00
7000	Tuition & Transfers	\$ 1,243.00	\$ 1,974.00	\$ 1,774.00
	Expense Total	\$ 37,514.00	\$ 48,414.00	\$ 44,840.00
	Resource :5870 American Rescue Plan Act-Mou			
1000	Certificated Personnel	\$ 2,060.00	\$ -	\$ 8,032.00
2000	Classified Personnel	\$ 7,717.00	\$ 35,877.00	\$ 105,199.00
3000	Employee Benefits	\$ 1,119.00	\$ 17,050.00	\$ 51,724.00
5000	Services & Other Operating	\$ 155,646.00	\$ 1,820.00	\$ 114,273.00
7000	Tuition & Transfers	\$ -	\$ 4,380.00	\$ 22,338.00
	Expense Total	\$ 166,542.00	\$ 59,127.00	\$ 301,566.00

ESS | Early Learning Education | FUND 12

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
8590	Resource :6052 Ch Dev:Prek/Fam Lit-Prog Suprt			
	All Other State Revenues	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
	Revenue Total	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
5000	Services & Other Operating	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
	Expense Total	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
8590	Resource :6105 Cspp State Preschool			
	All Other State Revenues	\$ 1,571,362.00	\$ 1,749,182.00	\$ 1,453,709.00
	Revenue Total	\$ 1,571,362.00	\$ 1,749,182.00	\$ 1,453,709.00
	1000 Certificated Personnel	\$ 428,038.00	\$ 489,781.00	\$ 454,703.00
	2000 Classified Personnel	\$ 155,975.00	\$ 218,618.00	\$ 156,180.00
	3000 Employee Benefits	\$ 284,446.00	\$ 348,953.00	\$ 294,774.00
	4000 Books & Supplies	\$ 9,074.00	\$ -	\$ 3,607.00
	5000 Services & Other Operating	\$ 268,872.00	\$ 371,618.00	\$ 262,327.00
	7000 Tuition & Transfers	\$ 90,141.00	\$ 129,924.00	\$ 99,744.00
	Expense Total	\$ 1,236,546.00	\$ 1,558,894.00	\$ 1,271,335.00
8590	Resource :6770 Prop 28			
	All Other State Revenues	\$ 26,296.00	\$ 26,688.00	\$ 26,688.00
	Revenue Total	\$ 26,296.00	\$ 26,688.00	\$ 26,688.00
	4000 Books & Supplies	\$ -	\$ 10,000.00	\$ 1,000.00
	5000 Services & Other Operating	\$ -	\$ 15,000.00	\$ 6,000.00
	7000 Tuition & Transfers	\$ -	\$ 250.00	\$ 70.00
	Expense Total	\$ -	\$ 25,250.00	\$ 7,070.00
8590	Resource :7828 Early Ed-Prschl One Time Fund			
	All Other State Revenues	\$ 311,693.00	\$ -	\$ -
	Revenue Total	\$ 311,693.00	\$ -	\$ -
	2000 Classified Personnel	\$ -	\$ 69,334.00	\$ -
	3000 Employee Benefits	\$ -	\$ 62,084.00	\$ -
	4000 Books & Supplies	\$ -	\$ -	\$ 10,875.00
	5000 Services & Other Operating	\$ 34,577.00	\$ -	\$ 8,543.00
	7000 Tuition & Transfers	\$ -	\$ 13,142.00	\$ 1,732.00
	Expense Total	\$ 34,577.00	\$ 144,560.00	\$ 21,150.00
8590	Resource :7829 Cost Of Care-Cspp Pca 25738			
	All Other State Revenues	\$ 199,206.00	\$ -	\$ 181,524.00
	Revenue Total	\$ 199,206.00	\$ -	\$ 181,524.00
	1000 Certificated Personnel	\$ -	\$ 11,550.00	\$ 11,550.00
	2000 Classified Personnel	\$ -	\$ 30,000.00	\$ 30,923.00
	3000 Employee Benefits	\$ -	\$ 12,139.00	\$ 12,418.00
	4000 Books & Supplies	\$ -	\$ 10,000.00	\$ 6,025.00
	5000 Services & Other Operating	\$ 39,060.00	\$ 45,395.00	\$ 60,093.00
	7000 Tuition & Transfers	\$ -	\$ 13,718.00	\$ 11,202.00
	Expense Total	\$ 39,060.00	\$ 122,802.00	\$ 132,211.00

ESS | Early Learning Education | FUND 12

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
Resource :9044	Preschool Disc Funds			
8677	Interagency Services Between Lea'S	\$ 23,028.00	\$ 40,529.00	\$ 22,866.00
8689	All Other Fees & Contracts	\$ 192,104.00	\$ -	\$ -
8919	Other Authorized Interfund Transfers	\$ -	\$ 215,000.00	\$ -
8990	Contributions From Restricted Reserves	\$ 110,183.00	\$ -	\$ 706.00
	Revenue Total	\$ 325,315.00	\$ 255,529.00	\$ 23,572.00
4000	Books & Supplies	\$ -	\$ -	\$ (847.00)
5000	Services & Other Operating	\$ 35,275.00	\$ -	\$ -
	Expense Total	\$ 35,275.00	\$ -	\$ (847.00)
Resource :9137	Ticket To Teach-First 5			
8689	All Other Fees & Contracts	\$ -	\$ -	\$ 300,000.00
	Revenue Total	\$ -	\$ -	\$ 300,000.00
2000	Classified Personnel	\$ -	\$ 23,486.00	\$ -
3000	Employee Benefits	\$ -	\$ 11,257.00	\$ -
4000	Books & Supplies	\$ -	\$ 1,000.00	\$ -
5000	Services & Other Operating	\$ -	\$ 52,166.00	\$ -
7000	Tuition & Transfers	\$ -	\$ 9,091.00	\$ -
	Expense Total	\$ -	\$ 97,000.00	\$ -
Resource :9144	Child Dev Parent Funds			
8699	All Other Local Revenues	\$ 6,160.00	\$ -	\$ 2,735.00
	Revenue Total	\$ 6,160.00	\$ -	\$ 2,735.00
4000	Books & Supplies	\$ 5,811.00	\$ -	\$ 10,012.00
5000	Services & Other Operating	\$ 540.00	\$ -	\$ 722.00
	Expense Total	\$ 6,351.00	\$ -	\$ 10,734.00
Resource :9417	Raising A Reader			
8677	Interagency Services Between Lea'S	\$ -	\$ -	\$ 22,500.00
8694	Donations	\$ -	\$ 40,000.00	\$ 20,000.00
8699	All Other Local Revenues	\$ -	\$ -	\$ -
8911	Intfd Tf To Chld Dev Fr Gen	\$ 35,342.00	\$ -	\$ -
	Revenue Total	\$ 35,342.00	\$ 40,000.00	\$ 42,500.00
1000	Certificated Personnel	\$ -	\$ -	\$ 5,135.00
2000	Classified Personnel	\$ -	\$ -	\$ 11,329.00
3000	Employee Benefits	\$ -	\$ -	\$ 7,941.00
4000	Books & Supplies	\$ -	\$ 32,600.00	\$ 33,522.00
5000	Services & Other Operating	\$ -	\$ 1,000.00	\$ 7,118.00
7000	Tuition & Transfers	\$ -	\$ 3,360.00	\$ 5,802.00
	Expense Total	\$ -	\$ 36,960.00	\$ 70,847.00
Resource :9826	Calhope Student Support 3.0			
1000	Certificated Personnel	\$ -	\$ -	\$ 1,620.00
3000	Employee Benefits	\$ -	\$ -	\$ 380.00
4000	Books & Supplies	\$ -	\$ -	\$ 500.00
	Expense Total	\$ -	\$ -	\$ 2,500.00

ESS | Early Learning Education | FUND 12

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
8694	Resource :9886 Womenade South Slo County			
	Donations	\$ 1,500.00	\$ -	\$ 2,000.00
	Revenue Total	\$ 1,500.00	\$ -	\$ 2,000.00
4000	Books & Supplies	\$ 1,259.00	\$ -	\$ 244.00
	Expense Total	\$ 1,259.00	\$ -	\$ 244.00
8689	Resource :9887 Presch-Qris Sub Grant			
	All Other Fees & Contracts	\$ 16,000.00	\$ -	\$ -
	Revenue Total	\$ 16,000.00	\$ -	\$ -
	4000 Books & Supplies	\$ 15,242.00	\$ 1,500.00	\$ 23,890.00
	5000 Services & Other Operating	\$ 3,627.00	\$ 3,500.00	\$ 1,634.00
	Expense Total	\$ 18,869.00	\$ 5,000.00	\$ 25,524.00
4000	Resource :9888 Mocha-Early Childhood Ed			
	Books & Supplies	\$ 12,353.00	\$ 300.00	\$ 9,820.00
	5000 Services & Other Operating	\$ 844.00	\$ 1,300.00	\$ 1,000.00
	Expense Total	\$ 13,197.00	\$ 1,600.00	\$ 10,820.00

ESS | Foster & Homeless Youth
Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :3010 Nclb:T1 Bsc Gr Low In/Negle			
2000	Classified Personnel	\$ 19,692.00	\$ 20,730.00	\$ 20,408.00
3000	Employee Benefits	\$ 11,483.00	\$ 10,577.00	\$ 10,793.00
5000	Services & Other Operating	\$ 150.00	\$ 18.00	\$ 124.00
	Expense Total	\$ 31,325.00	\$ 31,325.00	\$ 31,325.00
	Resource :5630 Nclb:T10:Homeless Chld Ed Grnt			
8290	All Other Federal Revenues	\$ 130,084.00	\$ 125,000.00	\$ 134,234.00
	Revenue Total	\$ 130,084.00	\$ 125,000.00	\$ 134,234.00
1000	Certificated Personnel	\$ 5,015.00	\$ 64,340.00	\$ 4,227.00
2000	Classified Personnel	\$ 13,233.00	\$ -	\$ 19,284.00
3000	Employee Benefits	\$ 9,528.00	\$ 23,804.00	\$ 11,482.00
4000	Books & Supplies	\$ 30,492.00	\$ 11,000.00	\$ 4,700.00
5000	Services & Other Operating	\$ 63,171.00	\$ 13,356.00	\$ 83,972.00
7000	Tuition & Transfers	\$ 8,644.00	\$ 12,500.00	\$ 10,569.00
	Expense Total	\$ 130,083.00	\$ 125,000.00	\$ 134,234.00
	Resource :5632 American Rescue Plan-Homeless			
8290	All Other Federal Revenues	\$ 76,597.00	\$ -	\$ 11,736.00
	Revenue Total	\$ 76,597.00	\$ -	\$ 11,736.00
4000	Books & Supplies	\$ 13,847.00	\$ -	\$ -
5000	Services & Other Operating	\$ 58,067.00	\$ -	\$ 10,775.00
7000	Tuition & Transfers	\$ 4,683.00	\$ -	\$ 961.00
	Expense Total	\$ 76,597.00	\$ -	\$ 11,736.00
	Resource :5633 Am Rescue Homeless Child/Youth			
8290	All Other Federal Revenues	\$ 287,944.00	\$ -	\$ 14,812.00
	Revenue Total	\$ 287,944.00	\$ -	\$ 14,812.00
1000	Certificated Personnel	\$ 5,027.00	\$ -	\$ -
2000	Classified Personnel	\$ 70,837.00	\$ -	\$ -
3000	Employee Benefits	\$ 35,384.00	\$ -	\$ -
5000	Services & Other Operating	\$ 154,246.00	\$ -	\$ 13,599.00
7000	Tuition & Transfers	\$ 22,449.00	\$ -	\$ 1,213.00
	Expense Total	\$ 287,943.00	\$ -	\$ 14,812.00
	Resource :5634 Am Rescue Pln Homeless Ti			
8290	All Other Federal Revenues	\$ 9,778.00	\$ -	\$ -
	Revenue Total	\$ 9,778.00	\$ -	\$ -
4000	Books & Supplies	\$ 9,078.00	\$ -	\$ -
7000	Tuition & Transfers	\$ 700.00	\$ -	\$ -
	Expense Total	\$ 9,778.00	\$ -	\$ -

ESS | Foster & Homeless Youth

Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
8689	Resource :5850 Title Iv Pt-E Foster Care Admn			
	All Other Fees & Contracts	\$ 61,364.00	\$ 44,550.00	\$ 57,027.00
	Revenue Total	\$ 61,364.00	\$ 44,550.00	\$ 57,027.00
	1000 Certificated Personnel	\$ -	\$ -	\$ 4,026.00
	2000 Classified Personnel	\$ 405.00	\$ -	\$ 6,222.00
	3000 Employee Benefits	\$ 130.00	\$ -	\$ 1,744.00
	4000 Books & Supplies	\$ 12,282.00	\$ -	\$ 4,950.00
	5000 Services & Other Operating	\$ 58,073.00	\$ 40,500.00	\$ 62,309.00
	7000 Tuition & Transfers	\$ 5,089.00	\$ 4,050.00	\$ 4,095.00
	Expense Total	\$ 75,979.00	\$ 44,550.00	\$ 83,346.00
8590	Resource :7366 Supp Prgs:Foster Youth N Homes			
	All Other State Revenues	\$ 254,275.00	\$ 272,181.00	\$ 272,181.00
	Revenue Total	\$ 254,275.00	\$ 272,181.00	\$ 272,181.00
	1000 Certificated Personnel	\$ 60,897.00	\$ 48,537.00	\$ 64,557.00
	2000 Classified Personnel	\$ 87,639.00	\$ 127,973.00	\$ 102,144.00
	3000 Employee Benefits	\$ 59,176.00	\$ 71,177.00	\$ 64,859.00
	4000 Books & Supplies	\$ 2,755.00	\$ -	\$ -
	5000 Services & Other Operating	\$ 20,859.00	\$ (2,724.00)	\$ 18,330.00
	7000 Tuition & Transfers	\$ 22,950.00	\$ 27,218.00	\$ 22,290.00
	Expense Total	\$ 254,276.00	\$ 272,181.00	\$ 272,180.00
8590	Resource :7368 Direct Services Foster Youth			
	All Other State Revenues	\$ 92,872.00	\$ -	\$ -
	Revenue Total	\$ 92,872.00	\$ -	\$ -
	5000 Services & Other Operating	\$ 84,429.00	\$ -	\$ -
	7000 Tuition & Transfers	\$ 8,443.00	\$ -	\$ -
	Expense Total	\$ 92,872.00	\$ -	\$ -
8677	Resource :9550 Lacoe He Tac			
	Interagency Services Between Lea'S	\$ 144,589.00	\$ -	\$ 199,922.00
	Revenue Total	\$ 144,589.00	\$ -	\$ 199,922.00
	1000 Certificated Personnel	\$ 34,380.00	\$ -	\$ 35,049.00
	2000 Classified Personnel	\$ -	\$ -	\$ 63,253.00
	3000 Employee Benefits	\$ 13,483.00	\$ -	\$ 48,404.00
	5000 Services & Other Operating	\$ 83,512.00	\$ -	\$ 36,915.00
	7000 Tuition & Transfers	\$ 13,137.00	\$ -	\$ 16,378.00
	Expense Total	\$ 144,512.00	\$ -	\$ 199,999.00

Student Programs and Services (SPS) | Special Education Programs

Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0006 Bill Outs			
8677	Interagency Services Between Lea'S	\$ 472,116.00	\$ 136,024.00	\$ 179,422.00
	Revenue Total	\$ 472,116.00	\$ 136,024.00	\$ 179,422.00
1000	Certificated Personnel	\$ 90,922.00	\$ 64,686.00	\$ 96,740.00
2000	Classified Personnel	\$ 39,309.00	\$ 12,770.00	\$ 13,668.00
3000	Employee Benefits	\$ 50,695.00	\$ 30,294.00	\$ 44,086.00
5000	Services & Other Operating	\$ 129,045.00	\$ 8,896.00	\$ 11,206.00
7000	Tuition & Transfers	\$ 30,997.00	\$ 11,664.00	\$ 14,541.00
	Expense Total	\$ 340,968.00	\$ 128,310.00	\$ 180,241.00
	Resource :3010 Nclb:T1 Bsc Gr Low In/Negle			
1000	Certificated Personnel	\$ 48,328.00	\$ 33,987.00	\$ 52,672.00
2000	Classified Personnel	\$ 30,588.00	\$ -	\$ 2,000.00
3000	Employee Benefits	\$ 26,828.00	\$ 11,271.00	\$ 16,602.00
4000	Books & Supplies	\$ 11,775.00	\$ 27,013.00	\$ 7,763.00
5000	Services & Other Operating	\$ 23,959.00	\$ 18,596.00	\$ 34,721.00
	Expense Total	\$ 141,478.00	\$ 90,867.00	\$ 113,758.00
	Resource :3182 Essa-Csi-Sch Improv For Lea'S			
8290	All Other Federal Revenues	\$ (78,444.00)	\$ -	\$ 174,382.00
	Revenue Total	\$ (78,444.00)	\$ -	\$ 174,382.00
1000	Certificated Personnel	\$ -	\$ -	\$ 68,184.00
3000	Employee Benefits	\$ -	\$ -	\$ 22,899.00
4000	Books & Supplies	\$ 15,310.00	\$ -	\$ 29,392.00
5000	Services & Other Operating	\$ 2,549.00	\$ -	\$ 40,823.00
7000	Tuition & Transfers	\$ 1,552.00	\$ -	\$ 13,084.00
	Expense Total	\$ 19,411.00	\$ -	\$ 174,382.00
	Resource :3327 Idea Mental Health Alloc Plan			
8182	Spec Ed-Discretionary Grants	\$ -	\$ 3,479.00	\$ 3,479.00
	Revenue Total	\$ -	\$ 3,479.00	\$ 3,479.00
4000	Books & Supplies	\$ -	\$ 3,163.00	\$ 3,479.00
7000	Tuition & Transfers	\$ -	\$ 316.00	\$ -
	Expense Total	\$ -	\$ 3,479.00	\$ 3,479.00
	Resource :3385 Sp Ed-Early Intervention Grnts			
8182	Spec Ed-Discretionary Grants	\$ 62,152.00	\$ 62,152.00	\$ 62,152.00
	Revenue Total	\$ 62,152.00	\$ 62,152.00	\$ 62,152.00
2000	Classified Personnel	\$ 35,637.00	\$ 36,245.00	\$ 35,738.00
3000	Employee Benefits	\$ 20,865.00	\$ 20,257.00	\$ 21,325.00
7000	Tuition & Transfers	\$ 5,650.00	\$ 5,650.00	\$ 5,089.00
	Expense Total	\$ 62,152.00	\$ 62,152.00	\$ 62,152.00

Student Programs and Services (SPS) | Special Education Programs

Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
Resource :4035 Nclb:T2A Teacher Quality				
1000	Certificated Personnel	\$ 883.00	\$ -	\$ 750.00
3000	Employee Benefits	\$ 222.00	\$ -	\$ 182.00
5000	Services & Other Operating	\$ 897.00	\$ -	\$ 1,551.00
	Expense Total	\$ 2,002.00	\$ -	\$ 2,483.00
Resource :6211 Literacy Reading Grant				
8590	All Other State Revenues	\$ 450,000.00	\$ -	\$ -
	Revenue Total	\$ 450,000.00	\$ -	\$ -
1000	Certificated Personnel	\$ 605.00	\$ 43,242.00	\$ 46,856.00
3000	Employee Benefits	\$ 150.00	\$ 17,816.00	\$ 18,716.00
4000	Books & Supplies	\$ -	\$ -	\$ -
5000	Services & Other Operating	\$ -	\$ -	\$ 2,845.00
7000	Tuition & Transfers	\$ 75.00	\$ 6,105.00	\$ 4,248.00
	Expense Total	\$ 830.00	\$ 67,163.00	\$ 72,665.00
Resource :6387 Career Tech Ed Incentive Grant				
4000	Books & Supplies	\$ 176.00	\$ -	\$ -
	Expense Total	\$ 176.00	\$ -	\$ -
Resource :6500 Special Education Apportionmen				
8677	Interagency Services Between Lea'S	\$ 76,337.00	\$ (9,710.00)	\$ 272,651.00
8699	All Other Local Revenues	\$ 25.00	\$ -	\$ 25.00
8710	Tuition	\$ 4,266,455.00	\$ 4,885,344.00	\$ 4,658,075.00
8990	Contributions From Restricted Reserves	\$ (77,908.00)	\$ (40,000.00)	\$ (18,558.00)
	Revenue Total	\$ 4,264,909.00	\$ 4,835,634.00	\$ 4,912,193.00
1000	Certificated Personnel	\$ 1,418,581.00	\$ 1,535,303.00	\$ 1,492,123.00
2000	Classified Personnel	\$ 965,534.00	\$ 1,087,045.00	\$ 992,373.00
3000	Employee Benefits	\$ 1,195,731.00	\$ 1,397,156.00	\$ 1,267,865.00
4000	Books & Supplies	\$ 32,826.00	\$ 47,680.00	\$ 46,303.00
5000	Services & Other Operating	\$ 203,734.00	\$ 306,737.00	\$ 306,864.00
7000	Tuition & Transfers	\$ 390,939.00	\$ 449,025.00	\$ 375,656.00
	Expense Total	\$ 4,207,345.00	\$ 4,822,946.00	\$ 4,481,184.00
Resource :6502 Infant Low Incidence				
8311	Other State Apport-Curr Year	\$ 30,164.00	\$ 56,598.00	\$ 52,399.00
8990	Contributions From Restricted Reserves	\$ -	\$ 40,000.00	\$ 40,000.00
	Revenue Total	\$ 30,164.00	\$ 96,598.00	\$ 92,399.00
1000	Certificated Personnel	\$ 18,322.00	\$ 16,654.00	\$ 16,169.00
3000	Employee Benefits	\$ 6,270.00	\$ 5,732.00	\$ 5,677.00
4000	Books & Supplies	\$ -	\$ -	\$ 65.00
5000	Services & Other Operating	\$ 3,775.00	\$ 45,000.00	\$ 44,704.00
7000	Tuition & Transfers	\$ 2,836.00	\$ 2,515.00	\$ 2,094.00
	Expense Total	\$ 31,203.00	\$ 69,901.00	\$ 68,709.00

Student Programs and Services (SPS) | Special Education Programs

Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
Resource :6510	Special Ed - Infant(Eeeneeds)			
8311	Other State Apport-Curr Year	\$ 661,111.00	\$ 681,600.00	\$ 661,695.00
8677	Interagency Services Between Lea'S	\$ -	\$ -	\$ 5,278.00
8990	Contributions From Restricted Reserves	\$ 19,816.00	\$ -	\$ 6,007.00
	Revenue Total	\$ 680,927.00	\$ 681,600.00	\$ 672,980.00
1000	Certificated Personnel	\$ 341,946.00	\$ 351,998.00	\$ 349,701.00
2000	Classified Personnel	\$ 92,141.00	\$ 93,991.00	\$ 90,211.00
3000	Employee Benefits	\$ 166,994.00	\$ 169,831.00	\$ 169,834.00
4000	Books & Supplies	\$ 803.00	\$ -	\$ -
5000	Services & Other Operating	\$ 50,012.00	\$ 3,817.00	\$ 24,757.00
7000	Tuition & Transfers	\$ 64,911.00	\$ 61,963.00	\$ 54,189.00
	Expense Total	\$ 716,807.00	\$ 681,600.00	\$ 688,692.00
Resource :6515	Spec Ed Infant Discretionary			
8590	All Other State Revenues	\$ (1.00)	\$ 10,000.00	\$ 11,145.00
	Revenue Total	\$ (1.00)	\$ 10,000.00	\$ 11,145.00
5000	Services & Other Operating	\$ -	\$ 9,091.00	\$ 10,233.00
7000	Tuition & Transfers	\$ -	\$ 909.00	\$ 912.00
	Expense Total	\$ -	\$ 10,000.00	\$ 11,145.00
Resource :6546	State Mental Health Related Se			
8590	All Other State Revenues	\$ 536.00	\$ 391.00	\$ 391.00
8710	Tuition	\$ 416,207.00	\$ 199,609.00	\$ 199,609.00
	Revenue Total	\$ 416,743.00	\$ 200,000.00	\$ 200,000.00
2000	Classified Personnel	\$ 110,786.00	\$ 126,847.00	\$ 128,363.00
3000	Employee Benefits	\$ 71,033.00	\$ 54,972.00	\$ 55,259.00
7000	Tuition & Transfers	\$ 18,181.00	\$ 18,181.00	\$ 16,378.00
	Expense Total	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
Resource :6772	Prop 28 Sped			
8590	All Other State Revenues	\$ 4,110.00	\$ 4,120.00	\$ 4,120.00
	Revenue Total	\$ 4,110.00	\$ 4,120.00	\$ 4,120.00
Resource :7028	Child Nutrition Kitchen Infrs			
4000	Books & Supplies	\$ 32.00	\$ -	\$ -
	Expense Total	\$ 32.00	\$ -	\$ -

Student Programs and Services (SPS) | Special Education Programs

Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
8590	Resource :7399 Equity Multiplier-			
	All Other State Revenues	\$ 50,000.00	\$ 50,535.00	\$ 50,535.00
	Revenue Total	\$ 50,000.00	\$ 50,535.00	\$ 50,535.00
	1000 Certificated Personnel	\$ -	\$ 34,319.00	\$ 35,049.00
	3000 Employee Benefits	\$ -	\$ 11,622.00	\$ 11,899.00
7000	Tuition & Transfers	\$ -	\$ 4,594.00	\$ 4,094.00
	Expense Total	\$ -	\$ 50,535.00	\$ 51,042.00
5000	Resource :7435 Learning Recovery Emer Blk Gra			
	Services & Other Operating	\$ -	\$ -	\$ 1,252.00
	Expense Total	\$ -	\$ -	\$ 1,252.00
5000	Resource :7890 Cdc Crisis Response C19 Pwf			
	Services & Other Operating	\$ 92,769.00	\$ -	\$ -
	Expense Total	\$ 92,769.00	\$ -	\$ -
8699	Resource :9052 Maa -Medi-Cal Admin Activities			
	All Other Local Revenues	\$ 47,934.00	\$ -	\$ 18,176.00
	Revenue Total	\$ 47,934.00	\$ -	\$ 18,176.00
4000	Resource :9069 Restricted Donations			
	Books & Supplies	\$ 1,686.00	\$ 300.00	\$ 1,035.00
	5000 Services & Other Operating	\$ (2,500.00)	\$ -	\$ -
	Expense Total	\$ (814.00)	\$ 300.00	\$ 1,035.00
8290	Resource :9127 Medi-Cal Billing Option			
	All Other Federal Revenues	\$ 904,159.00	\$ -	\$ -
	8699 All Other Local Revenues	\$ -	\$ -	\$ 235,139.00
	Revenue Total	\$ 904,159.00	\$ -	\$ 235,139.00
	5000 Services & Other Operating	\$ 5,174.00	\$ -	\$ 7,359.00
	Expense Total	\$ 5,174.00	\$ -	\$ 7,359.00
4000	Resource :9501 Student Behavioral Hlth Incent			
	Books & Supplies	\$ 369.00	\$ -	\$ 128.00
	Expense Total	\$ 369.00	\$ -	\$ 128.00
2000	Resource :9826 Calhope Student Support 3.0			
	Classified Personnel	\$ -	\$ -	\$ 1,881.00
	3000 Employee Benefits	\$ -	\$ -	\$ 619.00
	Expense Total	\$ -	\$ -	\$ 2,500.00

Innovations in Education & Career Technical Education (CTE)

Michael Specchierla - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0000 Unrestricted/No Reporting Req			
1000	Certificated Personnel	\$ 179,196.00	\$ 94,450.00	\$ -
2000	Classified Personnel	\$ 10,410.00	\$ -	\$ 16,496.00
3000	Employee Benefits	\$ 66,934.00	\$ 29,207.00	\$ 35,806.00
5000	Services & Other Operating	\$ 136.00	\$ -	\$ 734.00
	Expense Total	\$ 256,676.00	\$ 123,657.00	\$ 53,036.00
	Resource :6383 Golden State Pathways Prgm			
8590	All Other State Revenues	\$ 123,874.00	\$ 686,871.00	\$ 1,708,555.00
	Revenue Total	\$ 123,874.00	\$ 686,871.00	\$ 1,708,555.00
1000	Certificated Personnel	\$ 49,228.00	\$ 230,433.00	\$ 86,983.00
2000	Classified Personnel	\$ 30,327.00	\$ 102,446.00	\$ -
3000	Employee Benefits	\$ 32,305.00	\$ 130,619.00	\$ -
4000	Books & Supplies	\$ -	\$ 10,889.00	\$ -
5000	Services & Other Operating	\$ 753.00	\$ 162,375.00	\$ -
7000	Tuition & Transfers	\$ 11,261.00	\$ 50,109.00	\$ -
	Expense Total	\$ 123,874.00	\$ 686,871.00	\$ 86,983.00
	Resource :6387 Career Tech Ed Incentive Grant			
8587	Pass-Thru Revenues Fr State	\$ -	\$ -	\$ 87,504.00
8590	All Other State Revenues	\$ 98,001.00	\$ -	\$ -
	Revenue Total	\$ 98,001.00	\$ -	\$ 87,504.00
5000	Services & Other Operating	\$ 77,856.00	\$ -	\$ -
7000	Tuition & Transfers	\$ -	\$ -	\$ 87,504.00
	Expense Total	\$ 77,856.00	\$ -	\$ 87,504.00
	Resource :7850 Ca Apprenticeship-Dental Asst			
8590	All Other State Revenues	\$ -	\$ -	\$ 120,000.00
	Revenue Total	\$ -	\$ -	\$ 120,000.00
1000	Certificated Personnel	\$ -	\$ -	\$ 24,000.00
2000	Classified Personnel	\$ -	\$ -	\$ 24,000.00
3000	Employee Benefits	\$ -	\$ -	\$ 14,400.00
4000	Books & Supplies	\$ -	\$ -	\$ 18,000.00
5000	Services & Other Operating	\$ -	\$ -	\$ 24,000.00
7000	Tuition & Transfers	\$ -	\$ -	\$ 15,600.00
	Expense Total	\$ -	\$ -	\$ 120,000.00
	Resource :7856 California Workforce Dev Brd			
8590	All Other State Revenues	\$ 21,000.00	\$ -	\$ -
	Revenue Total	\$ 21,000.00	\$ -	\$ -

Innovations in Education & Career Technical Education (CTE)

Michael Specchierla - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :7857 Apprent Related/Supplemental			
8590	All Other State Revenues	\$ 102,171.00	\$ -	\$ 48,789.00
	Revenue Total	\$ 102,171.00	\$ -	\$ 48,789.00
5000	Services & Other Operating	\$ 45,302.00	\$ -	\$ 146,950.00
	Expense Total	\$ 45,302.00	\$ -	\$ 146,950.00
	Resource :7858 Wioa 3.0 Ca Offshore Wind Engy			
8590	All Other State Revenues	\$ 195,020.00	\$ -	\$ -
	Revenue Total	\$ 195,020.00	\$ -	\$ -
5000	Services & Other Operating	\$ 175,000.00	\$ -	\$ -
7000	Tuition & Transfers	\$ 20,020.00	\$ -	\$ -
	Expense Total	\$ 195,020.00	\$ -	\$ -
	Resource :7859 Apprenticeship Innovation Fund			
8590	All Other State Revenues	\$ 299,417.00	\$ -	\$ 110,200.00
	Revenue Total	\$ 299,417.00	\$ -	\$ 110,200.00
5000	Services & Other Operating	\$ 55,835.00	\$ -	\$ 110,200.00
	Expense Total	\$ 55,835.00	\$ -	\$ 110,200.00
	Resource :9371 Exp Modern Tech Entre Opp			
8689	All Other Fees & Contracts	\$ 375,000.00	\$ -	\$ -
	Revenue Total	\$ 375,000.00	\$ -	\$ -
4000	Books & Supplies	\$ 7,706.00	\$ -	\$ -
5000	Services & Other Operating	\$ 227,519.00	\$ -	\$ 24,054.00
	Expense Total	\$ 235,225.00	\$ -	\$ 24,054.00
	Resource :9372 Cc K-16 Reg Collab-Passthr			
8677	Interagency Services Between Lea'S	\$ -	\$ 50,000.00	\$ -
8697	Pass-Thru Revenues Fr Loc Src	\$ -	\$ 1,024,376.00	\$ 750,000.00
	Revenue Total	\$ -	\$ 1,074,376.00	\$ 750,000.00
5000	Services & Other Operating	\$ -	\$ 50,000.00	\$ -
7000	Tuition & Transfers	\$ -	\$ 1,024,376.00	\$ 750,000.00
	Expense Total	\$ -	\$ 1,074,376.00	\$ 750,000.00

Innovations in Education & Career Technical Education (CTE)

Michael Specchierla - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :9386 Cte-Discretionary			
8689	All Other Fees & Contracts	\$ 52,172.00	\$ -	\$ 25,000.00
8694	Donations	\$ 2,500.00	\$ -	\$ -
8699	All Other Local Revenues	\$ 3,544.00	\$ -	\$ -
	Revenue Total	\$ 58,216.00	\$ -	\$ 25,000.00
2000	Classified Personnel	\$ 146.00	\$ -	\$ -
3000	Employee Benefits	\$ 47.00	\$ -	\$ -
4000	Books & Supplies	\$ 1,971.00	\$ -	\$ 3,615.00
5000	Services & Other Operating	\$ 235,025.00	\$ -	\$ 21,385.00
	Expense Total	\$ 237,189.00	\$ -	\$ 25,000.00
	Resource :9389 Rancho Santiago Community Coll			
8689	All Other Fees & Contracts	\$ 137,000.00	\$ 130,000.00	\$ 130,000.00
	Revenue Total	\$ 137,000.00	\$ 130,000.00	\$ 130,000.00
2000	Classified Personnel	\$ 94,002.00	\$ 90,938.00	\$ 105,256.00
3000	Employee Benefits	\$ 31,024.00	\$ 39,062.00	\$ 41,308.00
5000	Services & Other Operating	\$ 18,454.00	\$ -	\$ 468.00
	Expense Total	\$ 143,480.00	\$ 130,000.00	\$ 147,032.00
	Resource :9391 Gr 6-12 College/Career Cte			
5000	Services & Other Operating	\$ 2.00	\$ -	\$ -
	Expense Total	\$ 2.00	\$ -	\$ -
	Resource :9392 Post Secondary Cte			
8677	Interagency Services Between Lea'S	\$ 856,644.00	\$ 243,134.00	\$ 1,410,446.00
	Revenue Total	\$ 856,644.00	\$ 243,134.00	\$ 1,410,446.00
1000	Certificated Personnel	\$ 139,999.00	\$ 212,953.00	\$ 310,502.00
2000	Classified Personnel	\$ -	\$ 52,941.00	\$ 76,886.00
3000	Employee Benefits	\$ 49,309.00	\$ 124,845.00	\$ 131,628.00
4000	Books & Supplies	\$ 81.00	\$ -	\$ 42,530.00
5000	Services & Other Operating	\$ 692,154.00	\$ (178,776.00)	\$ 1,147,548.00
7000	Tuition & Transfers	\$ -	\$ 31,171.00	\$ 108,094.00
	Expense Total	\$ 881,543.00	\$ 243,134.00	\$ 1,817,188.00
	Resource :9393 Uplift-Slococ			
8677	Interagency Services Between Lea'S	\$ -	\$ 88,253.00	\$ -
8699	All Other Local Revenues	\$ -	\$ -	\$ 88,254.00
	Revenue Total	\$ -	\$ 88,253.00	\$ 88,254.00
1000	Certificated Personnel	\$ -	\$ 38,098.00	\$ -
2000	Classified Personnel	\$ -	\$ 8,030.00	\$ 45,212.00
3000	Employee Benefits	\$ -	\$ 20,988.00	\$ 20,570.00
5000	Services & Other Operating	\$ -	\$ 14,600.00	\$ 14,600.00
7000	Tuition & Transfers	\$ -	\$ 6,537.00	\$ 7,872.00
	Expense Total	\$ -	\$ 88,253.00	\$ 88,254.00

Communications & Media (CAM)
Michael Specchierla - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0011 Communications, Media			
8689	All Other Fees & Contracts	\$ 9,375.00	\$ -	\$ 7,750.00
	Revenue Total	\$ 9,375.00	\$ -	\$ 7,750.00
1000	Certificated Personnel	\$ 70,929.00	\$ -	\$ (1.00)
2000	Classified Personnel	\$ 156,798.00	\$ 144,500.00	\$ 180,191.00
3000	Employee Benefits	\$ 99,894.00	\$ 77,150.00	\$ 117,572.00
4000	Books & Supplies	\$ 3,372.00	\$ 10,578.00	\$ 2,918.00
5000	Services & Other Operating	\$ (23,271.00)	\$ 15,228.00	\$ 8,601.00
	Expense Total	\$ 307,722.00	\$ 247,456.00	\$ 309,281.00
	Resource :9515 Peg			
8699	All Other Local Revenues	\$ 102,217.00	\$ 90,000.00	\$ 95,324.00
	Revenue Total	\$ 102,217.00	\$ 90,000.00	\$ 95,324.00
4000	Books & Supplies	\$ 1,649.00	\$ 13,500.00	\$ (4,420.00)
5000	Services & Other Operating	\$ 95,939.00	\$ 63,000.00	\$ 139,798.00
6000	Capital Outlay	\$ -	\$ 13,500.00	\$ -
	Expense Total	\$ 97,588.00	\$ 90,000.00	\$ 135,378.00

Grizzly Challenge Charter
(Bill To: Grizzly)

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0000 Unrestricted/No Reporting Req			
8677	Interagency Services Between Lea'S	\$ 149,269.00	\$ 150,925.00	\$ 138,973.00
8689	All Other Fees & Contracts	\$ 321,665.00	\$ 431,236.00	\$ 413,939.00
	Revenue Total	\$ 470,934.00	\$ 582,161.00	\$ 552,912.00
1000	Certificated Personnel	\$ 92,646.00	\$ 94,495.00	\$ 89,393.00
2000	Classified Personnel	\$ 14,358.00	\$ 11,546.00	\$ 10,329.00
3000	Employee Benefits	\$ 38,225.00	\$ 39,359.00	\$ 36,043.00
4000	Books & Supplies	\$ 3,179.00	\$ 2,000.00	\$ 1,287.00
5000	Services & Other Operating	\$ 959.00	\$ 3,525.00	\$ 2,765.00
	Expense Total	\$ 149,367.00	\$ 150,925.00	\$ 139,817.00
	Resource :3010 Nclb:T1 Bsc Gr Low In/Negle			
8287	Pass-Thru Rev From Fed Sources	\$ 315,217.00	\$ 344,265.00	\$ 434,374.00
	Revenue Total	\$ 315,217.00	\$ 344,265.00	\$ 434,374.00
7000	Tuition & Transfers	\$ 315,217.00	\$ 344,265.00	\$ 434,374.00
	Expense Total	\$ 315,217.00	\$ 344,265.00	\$ 434,374.00
	Resource :3214 Esser Iii Learning Loss			
8287	Pass-Thru Rev From Fed Sources	\$ 503,470.00	\$ -	\$ -
	Revenue Total	\$ 503,470.00	\$ -	\$ -
7000	Tuition & Transfers	\$ 503,470.00	\$ -	\$ -
	Expense Total	\$ 503,470.00	\$ -	\$ -
	Resource :3218 Esseriii Expanded Learn Opt			
8287	Pass-Thru Rev From Fed Sources	\$ 50,364.00	\$ -	\$ -
	Revenue Total	\$ 50,364.00	\$ -	\$ -
7000	Tuition & Transfers	\$ 50,364.00	\$ -	\$ -
	Expense Total	\$ 50,364.00	\$ -	\$ -
	Resource :3219 Esseriii Elo State Reserve			
8287	Pass-Thru Rev From Fed Sources	\$ 42,820.00	\$ -	\$ -
	Revenue Total	\$ 42,820.00	\$ -	\$ -
7000	Tuition & Transfers	\$ 42,820.00	\$ -	\$ -
	Expense Total	\$ 42,820.00	\$ -	\$ -
	Resource :7425 Expanded Learning Opportunity			
5000	Services & Other Operating	\$ 14,360.00	\$ -	\$ -
	Expense Total	\$ 14,360.00	\$ -	\$ -

SPS | Alternative Education & SARB
Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0000 Unrestricted/No Reporting Req			
8990	Contributions From Restricted Reserves	\$ 5.00	\$ -	\$ -
	Revenue Total	\$ 5.00	\$ -	\$ -
1000	Certificated Personnel	\$ 56,642.00	\$ 66,828.00	\$ 63,046.00
2000	Classified Personnel	\$ -	\$ -	\$ 1,000.00
3000	Employee Benefits	\$ 18,483.00	\$ 20,028.00	\$ 19,628.00
4000	Books & Supplies	\$ 543.00	\$ 1,750.00	\$ 1,750.00
5000	Services & Other Operating	\$ 4,154.00	\$ 29,600.00	\$ 32,191.00
7000	Tuition & Transfers	\$ 68,601.00	\$ 100,548.00	\$ 88,042.00
	Expense Total	\$ 148,423.00	\$ 218,754.00	\$ 205,657.00
	Resource :0240 Community Schools-Coe			
8094	Community School Transfer	\$ 1,657,853.00	\$ 1,494,621.00	\$ 1,682,191.00
8290	All Other Federal Revenues	\$ -	\$ -	\$ -
8590	All Other State Revenues	\$ -	\$ -	\$ 830.00
8689	All Other Fees & Contracts	\$ 386,584.00	\$ 498,800.00	\$ 470,862.00
8699	All Other Local Revenues	\$ 1,500.00	\$ -	\$ -
8990	Contributions From Restricted Reserves	\$ -	\$ (90,212.00)	\$ (20,926.00)
	Revenue Total	\$ 2,045,937.00	\$ 1,903,209.00	\$ 2,132,957.00
1000	Certificated Personnel	\$ 392,355.00	\$ 502,486.00	\$ 465,104.00
2000	Classified Personnel	\$ 305,872.00	\$ 567,217.00	\$ 550,092.00
3000	Employee Benefits	\$ 285,180.00	\$ 452,732.00	\$ 408,974.00
4000	Books & Supplies	\$ 12,665.00	\$ 19,300.00	\$ 18,249.00
5000	Services & Other Operating	\$ 196,601.00	\$ 238,261.00	\$ 235,848.00
	Expense Total	\$ 1,192,673.00	\$ 1,779,996.00	\$ 1,678,267.00
	Resource :0241 Juvenile Court School-Coe			
8094	Community School Transfer	\$ 750,552.00	\$ 622,330.00	\$ 650,825.00
8677	Interagency Services Between Lea'S	\$ -	\$ -	\$ 2,250.00
8694	Donations	\$ 24.00	\$ -	\$ -
8699	All Other Local Revenues	\$ 697.00	\$ 100,000.00	\$ 114,945.00
8990	Contributions From Restricted Reserves	\$ -	\$ (25,417.00)	\$ (19,592.00)
	Revenue Total	\$ 751,273.00	\$ 696,913.00	\$ 748,428.00
1000	Certificated Personnel	\$ 209,662.00	\$ 317,224.00	\$ 333,659.00
2000	Classified Personnel	\$ 91,940.00	\$ 173,863.00	\$ 182,061.00
3000	Employee Benefits	\$ 116,083.00	\$ 201,371.00	\$ 203,701.00
4000	Books & Supplies	\$ 3,657.00	\$ 4,037.00	\$ 2,560.00
5000	Services & Other Operating	\$ 17,448.00	\$ 25,835.00	\$ 27,634.00
	Expense Total	\$ 438,790.00	\$ 722,330.00	\$ 749,615.00

SPS | Alternative Education & SARB
Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0244 Alt Ed Cte Discretionary Funds			
8699	All Other Local Revenues	\$ 4,704.00	\$ -	\$ 140.00
	Revenue Total	\$ 4,704.00	\$ -	\$ 140.00
2000	Classified Personnel	\$ 22.00	\$ -	\$ -
3000	Employee Benefits	\$ 7.00	\$ -	\$ -
4000	Books & Supplies	\$ -	\$ -	\$ 991.00
5000	Services & Other Operating	\$ 1,846.00	\$ -	\$ (948.00)
	Expense Total	\$ 1,875.00	\$ -	\$ 43.00
	Resource :1100 State Lottery			
8560	State Lottery Revenue	\$ 24,328.00	\$ 15,000.00	\$ 15,429.00
	Revenue Total	\$ 24,328.00	\$ 15,000.00	\$ 15,429.00
4000	Books & Supplies	\$ 20,483.00	\$ 15,000.00	\$ 24,862.00
5000	Services & Other Operating	\$ 180.00	\$ -	\$ -
	Expense Total	\$ 20,663.00	\$ 15,000.00	\$ 24,862.00
	Resource :1400 Ed Protection Act			
8012	Rev Limit State Aid Epa	\$ 16,660.00	\$ 15,926.00	\$ 16,566.00
	Revenue Total	\$ 16,660.00	\$ 15,926.00	\$ 16,566.00
1000	Certificated Personnel	\$ 11,965.00	\$ 11,663.00	\$ 12,080.00
3000	Employee Benefits	\$ 4,695.00	\$ 4,263.00	\$ 4,029.00
5000	Services & Other Operating	\$ -	\$ -	\$ 13.00
	Expense Total	\$ 16,660.00	\$ 15,926.00	\$ 16,122.00
	Resource :3010 Nclb:T1 Bsc Gr Low In/Negle			
8290	All Other Federal Revenues	\$ -	\$ -	\$ 34,422.00
8990	Contributions From Restricted Reserves	\$ 53,910.00	\$ 50,262.00	\$ 50,262.00
	Revenue Total	\$ 53,910.00	\$ 50,262.00	\$ 84,684.00
1000	Certificated Personnel	\$ 90,225.00	\$ 91,252.00	\$ 91,563.00
3000	Employee Benefits	\$ 38,350.00	\$ 32,509.00	\$ 32,441.00
4000	Books & Supplies	\$ 13,881.00	\$ 1,000.00	\$ 1,200.00
5000	Services & Other Operating	\$ 11,722.00	\$ 3,494.00	\$ 14,772.00
	Expense Total	\$ 154,178.00	\$ 128,255.00	\$ 139,976.00

SPS | Alternative Education & SARB
Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :3025 Nclb>Title I Local Delinquent			
8290	All Other Federal Revenues	\$ 114,191.00	\$ 277,746.00	\$ 159,211.00
	Revenue Total	\$ 114,191.00	\$ 277,746.00	\$ 159,211.00
1000	Certificated Personnel	\$ 37,773.00	\$ 101,554.00	\$ 51,285.00
2000	Classified Personnel	\$ 18,496.00	\$ 18,494.00	\$ 14,227.00
3000	Employee Benefits	\$ 22,394.00	\$ 44,144.00	\$ 22,538.00
4000	Books & Supplies	\$ 2,876.00	\$ 4,000.00	\$ 5,987.00
5000	Services & Other Operating	\$ 22,270.00	\$ 90,147.00	\$ 43,738.00
7000	Tuition & Transfers	\$ 10,381.00	\$ -	\$ -
	Expense Total	\$ 114,190.00	\$ 258,339.00	\$ 137,775.00
	Resource :3213 Esser Iii Emergency Relief			
1000	Certificated Personnel	\$ -	\$ -	\$ 600.00
3000	Employee Benefits	\$ -	\$ -	\$ 26.00
	Expense Total	\$ -	\$ -	\$ 626.00
	Resource :3219 Esser Iii Elo State Reserve			
5000	Services & Other Operating	\$ 1,190.00	\$ -	\$ -
	Expense Total	\$ 1,190.00	\$ -	\$ -
	Resource :3310 Sp Ed-Basic Grt Ent Pl94-142			
8181	Sp Ed Entitlement Per Udc	\$ 16,411.00	\$ 18,188.00	\$ 18,188.00
	Revenue Total	\$ 16,411.00	\$ 18,188.00	\$ 18,188.00
1000	Certificated Personnel	\$ 10,799.00	\$ 12,226.00	\$ 12,361.00
3000	Employee Benefits	\$ 4,120.00	\$ 4,301.00	\$ 4,333.00
5000	Services & Other Operating	\$ -	\$ 8.00	\$ 4.00
7000	Tuition & Transfers	\$ 1,492.00	\$ 1,653.00	\$ 1,490.00
	Expense Total	\$ 16,411.00	\$ 18,188.00	\$ 18,188.00
	Resource :4035 Nclb:T2A Teacher Quality			
8290	All Other Federal Revenues	\$ -	\$ 15,294.00	\$ 21,152.00
	Revenue Total	\$ -	\$ 15,294.00	\$ 21,152.00
1000	Certificated Personnel	\$ 2,500.00	\$ -	\$ 750.00
3000	Employee Benefits	\$ 620.00	\$ -	\$ 180.00
4000	Books & Supplies	\$ 114.00	\$ -	\$ -
5000	Services & Other Operating	\$ 3,323.00	\$ 13,904.00	\$ 16,005.00
7000	Tuition & Transfers	\$ 856.00	\$ 1,390.00	\$ 1,734.00
	Expense Total	\$ 7,413.00	\$ 15,294.00	\$ 18,669.00
	Resource :4127 Esea-Title Iv Part A, St Suppt			
8290	All Other Federal Revenues	\$ 53,910.00	\$ 50,262.00	\$ 50,262.00
8990	Contributions From Restricted Reserves	\$ (53,910.00)	\$ (50,262.00)	\$ (50,262.00)
	Revenue Total	\$ -	\$ -	\$ -

SPS | Alternative Education & SARB
Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :5310 Child Nutrition-School Program			
8220	Child Nutrition Programs	\$ 37,489.00	\$ 31,464.00	\$ 31,464.00
8520	Child Nutrition	\$ 10,005.00	\$ 8,238.00	\$ 8,238.00
8916	Intfd Tf To Cafeteria Fr Gen	\$ 68,601.00	\$ 100,548.00	\$ 88,042.00
8990	Contributions From Restricted Reserves	\$ (5.00)	\$ -	\$ 1,719.00
	Revenue Total	\$ 116,090.00	\$ 140,250.00	\$ 129,463.00
1000	Certificated Personnel	\$ 12,065.00	\$ 13,579.00	\$ 12,800.00
2000	Classified Personnel	\$ 30,016.00	\$ 30,707.00	\$ 29,557.00
3000	Employee Benefits	\$ 17,201.00	\$ 21,384.00	\$ 18,338.00
4000	Books & Supplies	\$ 50,784.00	\$ 66,000.00	\$ 61,000.00
5000	Services & Other Operating	\$ 1,573.00	\$ 3,800.00	\$ 3,403.00
7000	Tuition & Transfers	\$ 3,486.00	\$ 4,780.00	\$ 4,342.00
	Expense Total	\$ 115,125.00	\$ 140,250.00	\$ 129,440.00
	Resource :5380 Child Nut: Sch Breakfast Start			
8520	Child Nutrition	\$ -	\$ -	\$ -
8990	Contributions From Restricted Reserves	\$ -	\$ -	\$ (1,719.00)
	Revenue Total	\$ -	\$ -	\$ (1,719.00)
	Resource :5466 Child Nutri:Supply Chain Assis			
8220	Child Nutrition Programs	\$ 16,211.00	\$ -	\$ -
	Revenue Total	\$ 16,211.00	\$ -	\$ -
4000	Books & Supplies	\$ 8,283.00	\$ -	\$ 7,928.00
	Expense Total	\$ 8,283.00	\$ -	\$ 7,928.00
	Resource :5816 Pandemic Electronic Benefit Tr			
2000	Classified Personnel	\$ 421.00	\$ -	\$ -
3000	Employee Benefits	\$ 193.00	\$ -	\$ -
	Expense Total	\$ 614.00	\$ -	\$ -
	Resource :6018 Student Suppt Enrich Bkgt-Ccs			
8590	All Other State Revenues	\$ 175,770.00	\$ 158,740.00	\$ 194,970.00
	Revenue Total	\$ 175,770.00	\$ 158,740.00	\$ 194,970.00
1000	Certificated Personnel	\$ 10,154.00	\$ 104,418.00	\$ 99,825.00
2000	Classified Personnel	\$ 34,196.00	\$ 50,230.00	\$ 47,348.00
3000	Employee Benefits	\$ 23,265.00	\$ 63,468.00	\$ 64,317.00
5000	Services & Other Operating	\$ -	\$ 1,548.00	\$ 973.00
7000	Tuition & Transfers	\$ -	\$ 21,967.00	\$ 18,951.00
	Expense Total	\$ 67,615.00	\$ 241,631.00	\$ 231,414.00

SPS | Alternative Education & SARB

Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
Resource :6019	Student Suppt Enrich Bkgt-Jcs			
8590	All Other State Revenues	\$ 66,060.00	\$ 49,980.00	\$ 53,520.00
	Revenue Total	\$ 66,060.00	\$ 49,980.00	\$ 53,520.00
1000	Certificated Personnel	\$ -	\$ 24,113.00	\$ -
3000	Employee Benefits	\$ -	\$ 7,473.00	\$ -
5000	Services & Other Operating	\$ -	\$ 45,436.00	\$ -
7000	Tuition & Transfers	\$ -	\$ 7,703.00	\$ -
	Expense Total	\$ -	\$ 84,725.00	\$ -
Resource :6300	Lottery:Instructional Material			
8560	State Lottery Revenue	\$ 13,248.00	\$ 10,000.00	\$ 9,367.00
	Revenue Total	\$ 13,248.00	\$ 10,000.00	\$ 9,367.00
4000	Books & Supplies	\$ 281.00	\$ 3,500.00	\$ 11,424.00
5000	Services & Other Operating	\$ 2,200.00	\$ 6,500.00	\$ 3,769.00
	Expense Total	\$ 2,481.00	\$ 10,000.00	\$ 15,193.00
Resource :6383	Golden State Pathways Prgm			
8590	All Other State Revenues	\$ -	\$ 45,000.00	\$ -
	Revenue Total	\$ -	\$ 45,000.00	\$ -
1000	Certificated Personnel	\$ -	\$ 10,000.00	\$ -
2000	Classified Personnel	\$ -	\$ 5,000.00	\$ -
3000	Employee Benefits	\$ -	\$ 7,050.00	\$ -
4000	Books & Supplies	\$ -	\$ 4,000.00	\$ -
5000	Services & Other Operating	\$ -	\$ 15,265.00	\$ -
7000	Tuition & Transfers	\$ -	\$ 3,685.00	\$ -
	Expense Total	\$ -	\$ 45,000.00	\$ -
Resource :6387	Career Tech Ed Incentive Grant			
8590	All Other State Revenues	\$ -	\$ 33,579.00	\$ 34,356.00
	Revenue Total	\$ -	\$ 33,579.00	\$ 34,356.00
4000	Books & Supplies	\$ 18,118.00	\$ 20,426.00	\$ 22,333.00
5000	Services & Other Operating	\$ 20.00	\$ 10,102.00	\$ 9,209.00
7000	Tuition & Transfers	\$ 1,831.00	\$ 3,053.00	\$ 2,813.00
	Expense Total	\$ 19,969.00	\$ 33,581.00	\$ 34,355.00

SPS | Alternative Education & SARB
Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :6505 Sp Ed-Juvenile Court Schools			
8097	Property Taxes Transfers	\$ 32,430.00	\$ 37,516.00	\$ 36,086.00
8311	Other State Apport-Curr Year	\$ 108,503.00	\$ 82,656.00	\$ 81,308.00
8990	Contributions From Restricted Reserves	\$ 4,441.00	\$ 90,212.00	\$ 24,787.00
	Revenue Total	\$ 145,374.00	\$ 210,384.00	\$ 142,181.00
1000	Certificated Personnel	\$ 78,265.00	\$ 129,467.00	\$ 110,398.00
2000	Classified Personnel	\$ 6,391.00	\$ 8,901.00	\$ 6,007.00
3000	Employee Benefits	\$ 31,482.00	\$ 49,633.00	\$ 42,450.00
4000	Books & Supplies	\$ 925.00	\$ 480.00	\$ 240.00
5000	Services & Other Operating	\$ 12,990.00	\$ 3,017.00	\$ 3,682.00
7000	Tuition & Transfers	\$ 13,005.00	\$ 18,886.00	\$ 14,520.00
	Expense Total	\$ 143,058.00	\$ 210,384.00	\$ 177,297.00
	Resource :6506 Sp Ed-Juvenile Court School			
8097	Property Taxes Transfers	\$ 4,300.00	\$ 5,430.00	\$ 7,571.00
8311	Other State Apport-Curr Year	\$ 87,090.00	\$ 79,799.00	\$ 75,791.00
8990	Contributions From Restricted Reserves	\$ -	\$ 25,417.00	\$ 19,592.00
	Revenue Total	\$ 91,390.00	\$ 110,646.00	\$ 102,954.00
1000	Certificated Personnel	\$ 45,538.00	\$ 62,171.00	\$ 72,662.00
2000	Classified Personnel	\$ 6,391.00	\$ 8,901.00	\$ 6,227.00
3000	Employee Benefits	\$ 19,841.00	\$ 26,251.00	\$ 29,373.00
4000	Books & Supplies	\$ 617.00	\$ -	\$ -
5000	Services & Other Operating	\$ 8,986.00	\$ 3,384.00	\$ 15,264.00
7000	Tuition & Transfers	\$ 8,137.00	\$ 9,939.00	\$ 9,733.00
	Expense Total	\$ 89,510.00	\$ 110,646.00	\$ 133,259.00
	Resource :6546 State Mental Health Related Se			
8590	All Other State Revenues	\$ 7,111.00	\$ 6,182.00	\$ 6,182.00
8710	Tuition	\$ -	\$ -	\$ -
	Revenue Total	\$ 7,111.00	\$ 6,182.00	\$ 6,182.00
5000	Services & Other Operating	\$ -	\$ 5,620.00	\$ -
7000	Tuition & Transfers	\$ -	\$ 562.00	\$ -
	Expense Total	\$ -	\$ 6,182.00	\$ -
	Resource :6762 Art,Music,Instr Mat Blk Grt			
4000	Books & Supplies	\$ 1,172.00	\$ -	\$ 546.00
5000	Services & Other Operating	\$ 9,953.00	\$ -	\$ 1,603.00
7000	Tuition & Transfers	\$ 1,112.00	\$ -	\$ 192.00
	Expense Total	\$ 12,237.00	\$ -	\$ 2,341.00

SPS | Alternative Education & SARB
Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :6771 Prop 28 Alt Ed			
8590	All Other State Revenues	\$ 14,391.00	\$ 15,216.00	\$ 15,216.00
	Revenue Total	\$ 14,391.00	\$ 15,216.00	\$ 15,216.00
5000	Services & Other Operating	\$ -	\$ 15,064.00	\$ -
7000	Tuition & Transfers	\$ -	\$ 152.00	\$ -
	Expense Total	\$ -	\$ 15,216.00	\$ -
	Resource :7028 Child Nutrition Kitchen Infrs			
4000	Books & Supplies	\$ 9,178.00	\$ -	\$ -
	Expense Total	\$ 9,178.00	\$ -	\$ -
	Resource :7029 Child Nutrition:Staff Training			
5000	Services & Other Operating	\$ 868.00	\$ -	\$ -
	Expense Total	\$ 868.00	\$ -	\$ -
	Resource :7032 Kit Funds			
4000	Books & Supplies	\$ 3,337.00	\$ -	\$ 1,841.00
5000	Services & Other Operating	\$ -	\$ -	\$ 99.00
	Expense Total	\$ 3,337.00	\$ -	\$ 1,940.00
	Resource :7033 Schl Food Best Practice Apprt			
8520	Child Nutrition	\$ 51,769.00	\$ -	\$ -
	Revenue Total	\$ 51,769.00	\$ -	\$ -
	Resource :7301 Lcfl Equity Mult- Loma Vista			
8590	All Other State Revenues	\$ 121,050.00	\$ 103,296.00	\$ 121,139.00
	Revenue Total	\$ 121,050.00	\$ 103,296.00	\$ 121,139.00
1000	Certificated Personnel	\$ -	\$ 25,500.00	\$ -
2000	Classified Personnel	\$ -	\$ 47,348.00	\$ 45,890.00
3000	Employee Benefits	\$ -	\$ 32,564.00	\$ 21,906.00
7000	Tuition & Transfers	\$ -	\$ 14,010.00	\$ 6,047.00
	Expense Total	\$ -	\$ 119,422.00	\$ 73,843.00
	Resource :7302 Lcfl Equity Mult-Juvenile Ct			
8590	All Other State Revenues	\$ 84,209.00	\$ 66,673.00	\$ 82,636.00
	Revenue Total	\$ 84,209.00	\$ 66,673.00	\$ 82,636.00
2000	Classified Personnel	\$ -	\$ 51,038.00	\$ 47,758.00
3000	Employee Benefits	\$ -	\$ 26,819.00	\$ 27,866.00
5000	Services & Other Operating	\$ -	\$ -	\$ -
7000	Tuition & Transfers	\$ -	\$ 7,786.00	\$ 2,796.00
	Expense Total	\$ -	\$ 85,643.00	\$ 78,420.00

SPS | Alternative Education & SARB
Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :7339 Dual Enrollment Opportunities			
8590	All Other State Revenues	\$ 200,000.00	\$ -	\$ 10,000.00
	Revenue Total	\$ 200,000.00	\$ -	\$ 10,000.00
1000	Certificated Personnel	\$ 177.00	\$ -	\$ -
2000	Classified Personnel	\$ -	\$ 76,646.00	\$ -
3000	Employee Benefits	\$ 43.00	\$ 44,916.00	\$ -
5000	Services & Other Operating	\$ -	\$ -	\$ 5,195.00
7000	Tuition & Transfers	\$ 22.00	\$ 12,216.00	\$ 463.00
	Expense Total	\$ 242.00	\$ 133,778.00	\$ 5,658.00
	Resource :7412 A-G Access/Success Grant			
7000	Tuition & Transfers	\$ 2,701.00	\$ -	\$ -
	Expense Total	\$ 2,701.00	\$ -	\$ -
	Resource :7413 A-G Learning Loss Mitigation			
7000	Tuition & Transfers	\$ 2,701.00	\$ -	\$ -
	Expense Total	\$ 2,701.00	\$ -	\$ -
	Resource :7425 Expanded Learning Opportunity			
8590	All Other State Revenues	\$ 13,577.00	\$ -	\$ -
	Revenue Total	\$ 13,577.00	\$ -	\$ -
5000	Services & Other Operating	\$ 1,790.00	\$ -	\$ -
	Expense Total	\$ 1,790.00	\$ -	\$ -
	Resource :7435 Learning Recovery Emer Blk Gra			
8590	All Other State Revenues	\$ 105.00	\$ -	\$ -
	Revenue Total	\$ 105.00	\$ -	\$ -
2000	Classified Personnel	\$ -	\$ -	\$ 7,754.00
3000	Employee Benefits	\$ -	\$ -	\$ 453.00
4000	Books & Supplies	\$ 349.00	\$ -	\$ 491.00
5000	Services & Other Operating	\$ -	\$ -	\$ 2,883.00
	Expense Total	\$ 349.00	\$ -	\$ 11,581.00
	Resource :7890 Cdc Crisis Response C19 Pwf			
1000	Certificated Personnel	\$ 41,671.00	\$ -	\$ -
2000	Classified Personnel	\$ 9,417.00	\$ -	\$ -
3000	Employee Benefits	\$ 20,593.00	\$ -	\$ -
5000	Services & Other Operating	\$ 22.00	\$ -	\$ -
	Expense Total	\$ 71,703.00	\$ -	\$ -

SPS | Alternative Education & SARB

Katherine Aaron - Assistant Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
8699	Resource :9052 Maa-Medi-Cal Admin Activities			
	All Other Local Revenues	\$ 37,511.00	\$ -	\$ -
	Revenue Total	\$ 37,511.00	\$ -	\$ -
8699	Resource :9152 Maa-Medi-Cal Court&Community			
	All Other Local Revenues	\$ -	\$ 9,670.00	\$ 17,537.00
	Revenue Total	\$ -	\$ 9,670.00	\$ 17,537.00
8677	Resource :9392 Post Secondary Cte			
	Interagency Services Between Lea'S	\$ 71,951.00	\$ 86,500.00	\$ 100,000.00
	Revenue Total	\$ 71,951.00	\$ 86,500.00	\$ 100,000.00
1000	Certificated Personnel	\$ 37,469.00	\$ 65,394.00	\$ 74,753.00
2000	Classified Personnel	\$ -	\$ -	\$ (66.00)
3000	Employee Benefits	\$ 17,723.00	\$ 21,106.00	\$ 24,899.00
4000	Books & Supplies	\$ 209.00	\$ -	\$ -
5000	Services & Other Operating	\$ 7,450.00	\$ -	\$ 414.00
6000	Capital Outlay	\$ 9,099.00	\$ -	\$ -
	Expense Total	\$ 71,950.00	\$ 86,500.00	\$ 100,000.00
8689	Resource :9501 Student Behavioral Hlth Incent			
	All Other Fees & Contracts	\$ 7,350.00	\$ 12,250.00	\$ 12,250.00
	Revenue Total	\$ 7,350.00	\$ 12,250.00	\$ 12,250.00
4000	Books & Supplies	\$ 925.00	\$ -	\$ 220.00
5000	Services & Other Operating	\$ -	\$ 12,500.00	\$ -
	Expense Total	\$ 925.00	\$ 12,500.00	\$ 220.00
8694	Resource :9505 Alt Ed Discretionary Funds			
	Donations	\$ -	\$ -	\$ 3,461.00
	Revenue Total	\$ -	\$ -	\$ 3,461.00
4000	Resource :9544 Alt Ed Cte Discretionary Funds			
	Books & Supplies	\$ -	\$ -	\$ 1,906.00
	Expense Total	\$ -	\$ -	\$ 1,906.00
2000	Resource :9826 Calhope Student Support 3.0			
3000	Classified Personnel	\$ -	\$ -	\$ 1,881.00
	Employee Benefits	\$ -	\$ -	\$ 619.00
	Expense Total	\$ -	\$ -	\$ 2,500.00

ESS | Migrant Education Program
Joe Koski - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0000 Unrestricted/No Reporting Req			
5000	Services & Other Operating	\$ -	\$ -	\$ 95.00
7000	Tuition & Transfers	\$ -	\$ (1,488,834.00)	\$ -
	Expense Total	\$ -	\$ (1,488,834.00)	\$ 95.00
	Resource :3060 Nclb:Title I Migr Ed Reg&Summ			
8290	All Other Federal Revenues	\$ -	\$ 2,030,817.00	\$ 2,030,817.00
8990	Contributions From Restricted Reserves	\$ (328,767.00)	\$ (280,763.00)	\$ (386,430.00)
	Revenue Total	\$ (328,767.00)	\$ 1,750,054.00	\$ 1,644,387.00
1000	Certificated Personnel	\$ 241,983.00	\$ 446,591.00	\$ 415,342.00
2000	Classified Personnel	\$ 195,899.00	\$ 331,774.00	\$ 289,632.00
3000	Employee Benefits	\$ 160,189.00	\$ 284,244.00	\$ 245,649.00
4000	Books & Supplies	\$ 164,788.00	\$ 26,863.00	\$ 37,769.00
5000	Services & Other Operating	\$ 639,302.00	\$ 525,245.00	\$ 535,951.00
7000	Tuition & Transfers	\$ 103,945.00	\$ 135,337.00	\$ 120,044.00
	Expense Total	\$ 1,506,106.00	\$ 1,750,054.00	\$ 1,644,387.00
	Resource :3061 Nclb:Title I Mig Ed Summer Prgm			
8990	Contributions From Restricted Reserves	\$ 243,910.00	\$ 196,385.00	\$ 302,729.00
	Revenue Total	\$ 243,910.00	\$ 196,385.00	\$ 302,729.00
1000	Certificated Personnel	\$ 18,600.00	\$ 33,862.00	\$ 36,722.00
2000	Classified Personnel	\$ 5,235.00	\$ 4,542.00	\$ 6,834.00
3000	Employee Benefits	\$ 7,593.00	\$ 13,921.00	\$ 14,840.00
4000	Books & Supplies	\$ 8,882.00	\$ 10,720.00	\$ 58,330.00
5000	Services & Other Operating	\$ 184,114.00	\$ 115,487.00	\$ 170,095.00
7000	Tuition & Transfers	\$ 19,485.00	\$ 17,853.00	\$ 15,908.00
	Expense Total	\$ 243,909.00	\$ 196,385.00	\$ 302,729.00
	Resource :3110 Nclb:Title I Even Strt Migr Ed			
8990	Contributions From Restricted Reserves	\$ 75,115.00	\$ 73,680.00	\$ 77,267.00
	Revenue Total	\$ 75,115.00	\$ 73,680.00	\$ 77,267.00
1000	Certificated Personnel	\$ 26,187.00	\$ 25,134.00	\$ 35,542.00
2000	Classified Personnel	\$ 4,296.00	\$ 5,657.00	\$ 6,382.00
3000	Employee Benefits	\$ 9,178.00	\$ 9,358.00	\$ 14,560.00
4000	Books & Supplies	\$ 10,239.00	\$ 21,000.00	\$ 8,710.00
5000	Services & Other Operating	\$ 18,386.00	\$ 5,833.00	\$ 5,281.00
7000	Tuition & Transfers	\$ 6,829.00	\$ 6,698.00	\$ 6,792.00
	Expense Total	\$ 75,115.00	\$ 73,680.00	\$ 77,267.00
	Resource :3111 Nclb:Title I Even Start-Summer			
8990	Contributions From Restricted Reserves	\$ 9,743.00	\$ 10,698.00	\$ 6,434.00
	Revenue Total	\$ 9,743.00	\$ 10,698.00	\$ 6,434.00
1000	Certificated Personnel	\$ 3,957.00	\$ 4,878.00	\$ 2,988.00
2000	Classified Personnel	\$ 1,581.00	\$ 1,516.00	\$ 910.00
3000	Employee Benefits	\$ 1,864.00	\$ 1,922.00	\$ 1,400.00
4000	Books & Supplies	\$ 1,452.00	\$ 1,300.00	\$ 500.00
5000	Services & Other Operating	\$ 4.00	\$ 109.00	\$ 109.00
7000	Tuition & Transfers	\$ 886.00	\$ 973.00	\$ 527.00
	Expense Total	\$ 9,744.00	\$ 10,698.00	\$ 6,434.00

Child Care Planning Council | FUND 12

Michael Specchierla - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :0000 Unrestricted/No Reporting Req			
7000	Tuition & Transfers	\$ 9,500.00	\$ 7,500.00	\$ 7,500.00
	Expense Total	\$ 9,500.00	\$ 7,500.00	\$ 7,500.00
	Resource :5033 Essa-Preschool Dev Age 0 -5			
8290	All Other Federal Revenues	\$ 619.00	\$ -	\$ -
	Revenue Total	\$ 619.00	\$ -	\$ -
2000	Classified Personnel	\$ 465.00	\$ -	\$ -
3000	Employee Benefits	\$ 153.00	\$ -	\$ -
	Expense Total	\$ 618.00	\$ -	\$ -
	Resource :5035 Cd-Block Gr 25% Quality/Discr			
8290	All Other Federal Revenues	\$ 89,626.00	\$ 161,623.00	\$ 238,295.00
	Revenue Total	\$ 89,626.00	\$ 161,623.00	\$ 238,295.00
1000	Certificated Personnel	\$ 151.00	\$ -	\$ -
2000	Classified Personnel	\$ 24,252.00	\$ 38,509.00	\$ 23,081.00
3000	Employee Benefits	\$ 10,902.00	\$ 19,900.00	\$ 11,996.00
4000	Books & Supplies	\$ 6,667.00	\$ 30,000.00	\$ 28,750.00
5000	Services & Other Operating	\$ 39,506.00	\$ 57,052.00	\$ 154,953.00
7000	Tuition & Transfers	\$ 8,148.00	\$ 16,162.00	\$ 19,515.00
	Expense Total	\$ 89,626.00	\$ 161,623.00	\$ 238,295.00
	Resource :5039 Lpc Restoration Pca 14130			
8290	All Other Federal Revenues	\$ 59,942.00	\$ -	\$ (44,956.00)
8990	Contributions From Restricted Reserves	\$ (59,942.00)	\$ -	\$ 44,956.00
	Revenue Total	\$ -	\$ -	\$ -
	Resource :5040 Qcc Workforce Pca25534 Ccpc			
8290	All Other Federal Revenues	\$ -	\$ 92,768.00	\$ 101,676.00
8990	Contributions From Restricted Reserves	\$ 3,669.00	\$ 6,365.00	\$ 6,160.00
	Revenue Total	\$ 3,669.00	\$ 99,133.00	\$ 107,836.00
2000	Classified Personnel	\$ -	\$ -	\$ 23,755.00
3000	Employee Benefits	\$ -	\$ -	\$ 11,651.00
4000	Books & Supplies	\$ 1,323.00	\$ 7,000.00	\$ 42,941.00
5000	Services & Other Operating	\$ 52,532.00	\$ 85,768.00	\$ 20,658.00
7000	Tuition & Transfers	\$ 5,385.00	\$ 6,365.00	\$ 8,831.00
	Expense Total	\$ 59,240.00	\$ 99,133.00	\$ 107,836.00

Child Care Planning Council | FUND 12

Michael Specchierla - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :5055 Cd:Local Planning Councils			
8290	All Other Federal Revenues	\$ 51,117.00	\$ 113,059.00	\$ 35,488.00
8911	Intfd Tf To Chld Dev Fr Gen	\$ 9,500.00	\$ 7,500.00	\$ 7,500.00
8990	Contributions From Restricted Reserves	\$ 67,822.00	\$ 7,974.00	\$ (38,243.00)
	Revenue Total	\$ 128,439.00	\$ 128,533.00	\$ 4,745.00
2000	Classified Personnel	\$ 69,657.00	\$ 65,043.00	\$ 4,247.00
3000	Employee Benefits	\$ 32,833.00	\$ 29,532.00	\$ 1,243.00
4000	Books & Supplies	\$ 1,683.00	\$ 4,500.00	\$ (507.00)
5000	Services & Other Operating	\$ 7,411.00	\$ 16,605.00	\$ 5,071.00
6000	Capital Outlay	\$ 5,698.00	\$ -	\$ (5,697.00)
7000	Tuition & Transfers	\$ 11,158.00	\$ 12,853.00	\$ 389.00
	Expense Total	\$ 128,440.00	\$ 128,533.00	\$ 4,746.00
	Resource :5870 American Rescue Plan Act-Mou			
8689	All Other Fees & Contracts	\$ 750,000.00	\$ -	\$ -
8699	All Other Local Revenues	\$ -	\$ 539,018.00	\$ -
	Revenue Total	\$ 750,000.00	\$ 539,018.00	\$ -
1000	Certificated Personnel	\$ 3,993.00	\$ -	\$ -
2000	Classified Personnel	\$ 31,819.00	\$ 227,144.00	\$ 111,327.00
3000	Employee Benefits	\$ 15,451.00	\$ 110,536.00	\$ 53,571.00
4000	Books & Supplies	\$ -	\$ 94,222.00	\$ 6,722.00
5000	Services & Other Operating	\$ 83,650.00	\$ -	\$ 646,718.00
6000	Capital Outlay	\$ -	\$ -	\$ 5,697.00
7000	Tuition & Transfers	\$ 24,116.00	\$ 47,989.00	\$ 111,652.00
	Expense Total	\$ 159,029.00	\$ 479,891.00	\$ 935,687.00
	Resource :6045 Ch Dev:State Local Plan Council			
8590	All Other State Revenues	\$ 7,880.00	\$ 7,974.00	\$ 6,713.00
8990	Contributions From Restricted Reserves	\$ (7,880.00)	\$ (7,974.00)	\$ (6,713.00)
	Revenue Total	\$ -	\$ -	\$ -
	Resource :6102 Child Dev Unv Prek Round 1Yr22			
8590	All Other State Revenues	\$ 84,396.00	\$ 39,566.00	\$ 75,173.00
	Revenue Total	\$ 84,396.00	\$ 39,566.00	\$ 75,173.00
2000	Classified Personnel	\$ 38,723.00	\$ 19,434.00	\$ 43,563.00
3000	Employee Benefits	\$ 20,691.00	\$ 9,280.00	\$ 21,178.00
4000	Books & Supplies	\$ 868.00	\$ 6,896.00	\$ 417.00
5000	Services & Other Operating	\$ 16,442.00	\$ -	\$ 7,627.00
7000	Tuition & Transfers	\$ 7,672.00	\$ 3,956.00	\$ 2,387.00
	Expense Total	\$ 84,396.00	\$ 39,566.00	\$ 75,172.00

Child Care Planning Council | FUND 12

Michael Specchierla - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :6103 Child Dev Upk Round 2 Yr 23			
8590	All Other State Revenues	\$ -	\$ 158,633.00	\$ 44,545.00
	Revenue Total	\$ -	\$ 158,633.00	\$ 44,545.00
2000	Classified Personnel	\$ -	\$ 44,802.00	\$ 23,780.00
3000	Employee Benefits	\$ -	\$ 24,337.00	\$ 15,244.00
4000	Books & Supplies	\$ -	\$ 20,000.00	\$ -
5000	Services & Other Operating	\$ -	\$ 53,631.00	\$ 3,260.00
7000	Tuition & Transfers	\$ -	\$ 15,863.00	\$ 2,260.00
	Expense Total	\$ -	\$ 158,633.00	\$ 44,544.00
	Resource :6104 Child Dev Upk Round 3 Yr 24			
8590	All Other State Revenues	\$ -	\$ 180,357.00	\$ 17,629.00
	Revenue Total	\$ -	\$ 180,357.00	\$ 17,629.00
2000	Classified Personnel	\$ -	\$ 45,320.00	\$ -
3000	Employee Benefits	\$ -	\$ 21,642.00	\$ -
4000	Books & Supplies	\$ -	\$ 5,000.00	\$ -
5000	Services & Other Operating	\$ -	\$ 90,360.00	\$ 34,220.00
7000	Tuition & Transfers	\$ -	\$ 18,035.00	\$ (16,591.00)
	Expense Total	\$ -	\$ 180,357.00	\$ 17,629.00
	Resource :6123 Child Deb Quality Improvment			
8590	All Other State Revenues	\$ 3,669.00	\$ 6,365.00	\$ 6,160.00
8990	Contributions From Restricted Reserves	\$ (3,669.00)	\$ (6,365.00)	\$ (6,160.00)
	Revenue Total	\$ -	\$ -	\$ -
	Resource :6127 Preschool Qris Grant			
8590	All Other State Revenues	\$ 158,750.00	\$ 166,688.00	\$ 158,750.00
	Revenue Total	\$ 158,750.00	\$ 166,688.00	\$ 158,750.00
2000	Classified Personnel	\$ 51,006.00	\$ 52,885.00	\$ 21,316.00
3000	Employee Benefits	\$ 33,004.00	\$ 25,699.00	\$ 10,650.00
4000	Books & Supplies	\$ 14,273.00	\$ 10,000.00	\$ 6,787.00
5000	Services & Other Operating	\$ 46,036.00	\$ 61,435.00	\$ 106,995.00
7000	Tuition & Transfers	\$ 14,432.00	\$ 16,669.00	\$ 13,001.00
	Expense Total	\$ 158,751.00	\$ 166,688.00	\$ 158,749.00
	Resource :6128 Inclusive Early Ed Exp Grant			
5000	Services & Other Operating	\$ -	\$ 668,386.00	\$ -
7000	Tuition & Transfers	\$ -	\$ 74,265.00	\$ -
	Expense Total	\$ -	\$ 742,651.00	\$ -

Child Care Planning Council | FUND 12

Michael Specchierla - Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :9062 Child Care Plan Council Disc			
8694	Donations	\$ 9,601.00	\$ -	\$ 6,708.00
	Revenue Total	\$ 9,601.00	\$ -	\$ 6,708.00
2000	Classified Personnel	\$ 493.00	\$ -	\$ -
3000	Employee Benefits	\$ 27.00	\$ -	\$ -
4000	Books & Supplies	\$ 1,220.00	\$ -	\$ 2,000.00
5000	Services & Other Operating	\$ 9,002.00	\$ -	\$ 7,760.00
7000	Tuition & Transfers	\$ 1,074.00	\$ -	\$ -
	Expense Total	\$ 11,816.00	\$ -	\$ 9,760.00
	Resource :9146 Early Math Initiative Program			
8699	All Other Local Revenues	\$ 158,333.00	\$ -	\$ 25,000.00
	Revenue Total	\$ 158,333.00	\$ -	\$ 25,000.00
2000	Classified Personnel	\$ 65,051.00	\$ -	\$ 54,799.00
3000	Employee Benefits	\$ 33,479.00	\$ -	\$ 26,787.00
4000	Books & Supplies	\$ 9,624.00	\$ -	\$ 30,764.00
5000	Services & Other Operating	\$ 6,956.00	\$ -	\$ 1,035.00
7000	Tuition & Transfers	\$ 11,391.00	\$ -	\$ 10,114.00
	Expense Total	\$ 126,501.00	\$ -	\$ 123,499.00
	Resource :9163 Ccp Council Reserves			
8677	Interagency Services Between Lea'S	\$ -	\$ -	\$ -
8990	Contributions From Restricted Reserves	\$ -	\$ -	\$ 470.00
	Revenue Total	\$ -	\$ -	\$ 470.00
5000	Services & Other Operating	\$ -	\$ -	\$ 1,000.00
	Expense Total	\$ -	\$ -	\$ 1,000.00
	Resource :9720 Hub Under Impact 2020- Ccpc			
8677	Interagency Services Between Lea'S	\$ 336,825.00	\$ 384,884.00	\$ 513,689.00
8990	Contributions From Restricted Reserves	\$ -	\$ -	\$ (470.00)
	Revenue Total	\$ 336,825.00	\$ 384,884.00	\$ 513,219.00
2000	Classified Personnel	\$ 64,541.00	\$ 66,365.00	\$ 111,277.00
3000	Employee Benefits	\$ 32,164.00	\$ 39,870.00	\$ 71,456.00
4000	Books & Supplies	\$ 13,503.00	\$ 8,000.00	\$ 6,583.00
5000	Services & Other Operating	\$ 199,233.00	\$ 232,161.00	\$ 290,901.00
7000	Tuition & Transfers	\$ 25,583.00	\$ 38,488.00	\$ 34,803.00
	Expense Total	\$ 335,024.00	\$ 384,884.00	\$ 515,020.00
	Resource :9763 Ccpc Qcc Discretionary			
8699	All Other Local Revenues	\$ 12,500.00	\$ -	\$ -
	Revenue Total	\$ 12,500.00	\$ -	\$ -

SLO SELPA Administrative Unit | FUND 02

Amber Gallagher - SELPA Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
8181	Resource :3310 Sp Ed-Basic Grt Ent P194-142 Sp Ed Entitlement Per Udc	\$ 39,681.00	\$ 44,250.00	\$ 39,681.00
	Revenue Total	\$ 39,681.00	\$ 44,250.00	\$ 39,681.00
1000	Certificated Personnel	\$ 15,835.00	\$ 17,823.00	\$ 16,800.00
2000	Classified Personnel	\$ 9,815.00	\$ 10,118.00	\$ 9,515.00
3000	Employee Benefits	\$ 10,571.00	\$ 12,125.00	\$ 11,722.00
5000	Services & Other Operating	\$ 70.00	\$ 100.00	\$ 70.00
7000	Tuition & Transfers	\$ 3,390.00	\$ 4,084.00	\$ 1,574.00
	Expense Total	\$ 39,681.00	\$ 44,250.00	\$ 39,681.00
8182	Resource :3315 Sp Ed-Prsch Ent Non Ris Spec Ed-Discretionary Grants	\$ 39,681.00	\$ 44,250.00	\$ 39,681.00
	Revenue Total	\$ 39,681.00	\$ 44,250.00	\$ 39,681.00
1000	Certificated Personnel	\$ 15,835.00	\$ 17,823.00	\$ 16,800.00
2000	Classified Personnel	\$ 9,815.00	\$ 10,118.00	\$ 9,515.00
3000	Employee Benefits	\$ 10,572.00	\$ 12,125.00	\$ 11,722.00
5000	Services & Other Operating	\$ 70.00	\$ 100.00	\$ 70.00
7000	Tuition & Transfers	\$ 3,390.00	\$ 4,084.00	\$ 1,573.00
	Expense Total	\$ 39,682.00	\$ 44,250.00	\$ 39,680.00
8182	Resource :3327 Idea Mental Health Alloc Plan Spec Ed-Discretionary Grants	\$ 34,626.00	\$ -	\$ -
	Revenue Total	\$ 34,626.00	\$ -	\$ -
4000	Books & Supplies	\$ 5,510.00	\$ -	\$ -
5000	Services & Other Operating	\$ 29,116.00	\$ -	\$ -
	Expense Total	\$ 34,626.00	\$ -	\$ -
8182	Resource :3345 Sp Ed-Prsch Staff Development Spec Ed-Discretionary Grants	\$ 2,451.00	\$ 2,777.00	\$ 4,209.00
	Revenue Total	\$ 2,451.00	\$ 2,777.00	\$ 4,209.00
5000	Services & Other Operating	\$ 2,250.00	\$ 2,528.00	\$ 3,865.00
7000	Tuition & Transfers	\$ 201.00	\$ 249.00	\$ 344.00
	Expense Total	\$ 2,451.00	\$ 2,777.00	\$ 4,209.00
8182	Resource :3395 Sp Ed-Alternative Dispute Res Spec Ed-Discretionary Grants	\$ 9,173.00	\$ 16,571.00	\$ 20,791.00
	Revenue Total	\$ 9,173.00	\$ 16,571.00	\$ 20,791.00
4000	Books & Supplies	\$ 555.00	\$ 1,443.00	\$ 1,021.00
5000	Services & Other Operating	\$ 7,854.00	\$ 13,479.00	\$ 18,068.00
7000	Tuition & Transfers	\$ 764.00	\$ 1,649.00	\$ 1,702.00
	Expense Total	\$ 9,173.00	\$ 16,571.00	\$ 20,791.00

SLO SELPA Administrative Unit | FUND 02

Amber Gallagher - SELPA Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :6500 Special Education Apportionmen			
8097	Property Taxes Transfers	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
8311	Other State Apport-Curr Year	\$ 1,308,435.00	\$ 1,277,990.00	\$ 1,205,587.00
8660	Interest	\$ 127,047.00	\$ 35,000.00	\$ 79,039.00
8699	All Other Local Revenues	\$ 17,162.00	\$ 18,951.00	\$ 11,296.00
8990	Contributions From Restricted Reserves	\$ (1,500.00)	\$ (33,500.00)	\$ (1,500.00)
	Revenue Total	\$ 1,471,144.00	\$ 1,318,441.00	\$ 1,314,422.00
1000	Certificated Personnel	\$ 456,723.00	\$ 600,378.00	\$ 478,811.00
2000	Classified Personnel	\$ 185,676.00	\$ 220,965.00	\$ 213,929.00
3000	Employee Benefits	\$ 249,439.00	\$ 304,682.00	\$ 267,489.00
4000	Books & Supplies	\$ 96,260.00	\$ 25,889.00	\$ 25,308.00
5000	Services & Other Operating	\$ 67,040.00	\$ 102,908.00	\$ 146,567.00
7000	Tuition & Transfers	\$ 94,687.00	\$ 63,619.00	\$ 82,712.00
	Expense Total	\$ 1,149,825.00	\$ 1,318,441.00	\$ 1,214,816.00
	Resource :6509 Spectrum Central Coast Nps			
8710	Tuition	\$ -	\$ 498,000.00	\$ -
	Revenue Total	\$ -	\$ 498,000.00	\$ -
5000	Services & Other Operating	\$ -	\$ 498,000.00	\$ -
	Expense Total	\$ -	\$ 498,000.00	\$ -
	Resource :6520 Spec Ed Project Workability 1			
8590	All Other State Revenues	\$ 142,238.00	\$ 138,000.00	\$ 164,950.00
	Revenue Total	\$ 142,238.00	\$ 138,000.00	\$ 164,950.00
2000	Classified Personnel	\$ 98,075.00	\$ 92,990.00	\$ 114,998.00
3000	Employee Benefits	\$ 22,925.00	\$ 28,661.00	\$ 31,877.00
4000	Books & Supplies	\$ 2,846.00	\$ 200.00	\$ 860.00
5000	Services & Other Operating	\$ 5,941.00	\$ 2,150.00	\$ 3,706.00
7000	Tuition & Transfers	\$ 12,451.00	\$ 13,999.00	\$ 13,508.00
	Expense Total	\$ 142,238.00	\$ 138,000.00	\$ 164,949.00
	Resource :6536 Sped Dispute Prev & Resolution			
5000	Services & Other Operating	\$ 25,600.00	\$ -	\$ -
7000	Tuition & Transfers	\$ 259.00	\$ -	\$ -
	Expense Total	\$ 25,859.00	\$ -	\$ -
	Resource :6545 Improvement Science Basics			
8677	Interagency Services Between Lea'S	\$ 3,000.00	\$ 6,456.00	\$ 6,000.00
	Revenue Total	\$ 3,000.00	\$ 6,456.00	\$ 6,000.00
4000	Books & Supplies	\$ 41.00	\$ -	\$ 730.00
5000	Services & Other Operating	\$ 8,940.00	\$ 6,456.00	\$ 5,270.00
	Expense Total	\$ 8,981.00	\$ 6,456.00	\$ 6,000.00

SLO SELPA Administrative Unit | FUND 02

Amber Gallagher - SELPA Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :6546 State Mental Health Related Se			
8590	All Other State Revenues	\$ -	\$ 191.00	\$ 154.00
8710	Tuition	\$ -	\$ 202,892.00	\$ 180,579.00
	Revenue Total	\$ -	\$ 203,083.00	\$ 180,733.00
1000	Certificated Personnel	\$ 48,632.00	\$ 48,632.00	\$ 42,600.00
2000	Classified Personnel	\$ 103,888.00	\$ 86,165.00	\$ 82,556.00
3000	Employee Benefits	\$ 59,403.00	\$ 50,235.00	\$ 48,258.00
4000	Books & Supplies	\$ 745.00	\$ 2,650.00	\$ 1,982.00
5000	Services & Other Operating	\$ 7,575.00	\$ 15,401.00	\$ 7,724.00
7000	Tuition & Transfers	\$ -	\$ -	\$ -
	Expense Total	\$ 220,243.00	\$ 203,083.00	\$ 183,120.00
	Resource :7886 Children&Youth Behavioral Hlth			
2000	Classified Personnel	\$ -	\$ 21,541.00	\$ 20,305.00
3000	Employee Benefits	\$ -	\$ 8,208.00	\$ 7,932.00
5000	Services & Other Operating	\$ -	\$ 94.00	\$ 94.00
7000	Tuition & Transfers	\$ -	\$ -	\$ -
	Expense Total	\$ -	\$ 29,843.00	\$ 28,331.00
	Resource :9004 Pathways To Partnership			
8677	Interagency Services Between Lea'S	\$ -	\$ -	\$ 69,424.00
8990	Contributions From Restricted Reserves	\$ -	\$ 32,000.00	\$ 86,318.00
	Revenue Total	\$ -	\$ 32,000.00	\$ 155,742.00
1000	Certificated Personnel	\$ -	\$ 94,800.00	\$ 95,165.00
3000	Employee Benefits	\$ -	\$ -	\$ 33,786.00
4000	Books & Supplies	\$ -	\$ 3,000.00	\$ 6,660.00
5000	Services & Other Operating	\$ -	\$ 200.00	\$ 21,362.00
	Expense Total	\$ -	\$ 98,000.00	\$ 156,973.00
	Resource :9008 We Can Work Selpa			
8590	All Other State Revenues	\$ 84,028.00	\$ 206,967.00	\$ 172,342.00
	Revenue Total	\$ 84,028.00	\$ 206,967.00	\$ 172,342.00
2000	Classified Personnel	\$ 71,384.00	\$ 171,920.00	\$ 138,700.00
3000	Employee Benefits	\$ 12,332.00	\$ 12,851.00	\$ 17,483.00
5000	Services & Other Operating	\$ 741.00	\$ 1,200.00	\$ 1,800.00
7000	Tuition & Transfers	\$ -	\$ 20,996.00	\$ 13,930.00
	Expense Total	\$ 84,457.00	\$ 206,967.00	\$ 171,913.00
	Resource :9010 Other Local			
8677	Interagency Services Between Lea'S	\$ 86,318.00	\$ -	\$ -
8990	Contributions From Restricted Reserves	\$ -	\$ -	\$ (86,318.00)
	Revenue Total	\$ 86,318.00	\$ -	\$ (86,318.00)

SLO SELPA Administrative Unit | FUND 02

Amber Gallagher - SELPA Executive Director

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :9052 Maa -Medi-Cal Admin Activities			
8699	All Other Local Revenues	\$ 10,231.00	\$ 2,000.00	\$ 5,000.00
	Revenue Total	\$ 10,231.00	\$ 2,000.00	\$ 5,000.00
4000	Books & Supplies	\$ 61.00	\$ 1,000.00	\$ 1,400.00
5000	Services & Other Operating	\$ -	\$ 1,000.00	\$ -
	Expense Total	\$ 61.00	\$ 2,000.00	\$ 1,400.00
	Resource :9157 Mocha Foundation			
4000	Books & Supplies	\$ 540.00	\$ -	\$ -
5000	Services & Other Operating	\$ -	\$ -	\$ 447.00
	Expense Total	\$ 540.00	\$ -	\$ 447.00
	Resource :9260 Community Advisory Committee			
8990	Contributions From Restricted Reserves	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
	Revenue Total	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
4000	Books & Supplies	\$ 682.00	\$ 1,000.00	\$ 665.00
5000	Services & Other Operating	\$ 818.00	\$ 500.00	\$ 835.00
	Expense Total	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
	Resource :9545 Nps/Rtc Travel			
8699	All Other Local Revenues	\$ 4,848.00	\$ 2,000.00	\$ 6,270.00
	Revenue Total	\$ 4,848.00	\$ 2,000.00	\$ 6,270.00
5000	Services & Other Operating	\$ 4,848.00	\$ 2,000.00	\$ 6,270.00
	Expense Total	\$ 4,848.00	\$ 2,000.00	\$ 6,270.00

COVID Relief Runds (Ended 2024-25 FY)

Dr. James Brescia - Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
Resource :0000	Unrestricted/No Reporting Req			
6000	Capital Outlay	\$ 28,600.00	\$ -	\$ -
	Expense Total	\$ 28,600.00	\$ -	\$ -
Resource :0101	Future Board Actions			
1000	Certificated Personnel	\$ 87,511.00	\$ -	\$ -
2000	Classified Personnel	\$ 115,500.00	\$ -	\$ 7,000.00
3000	Employee Benefits	\$ 21,228.00	\$ -	\$ -
	Expense Total	\$ 224,239.00	\$ -	\$ 7,000.00
Resource :3212	Elem/Second School Relief Ii			
1000	Certificated Personnel	\$ 96,089.00	\$ -	\$ -
2000	Classified Personnel	\$ 208,500.00	\$ -	\$ -
3000	Employee Benefits	\$ 21,696.00	\$ -	\$ -
5000	Services & Other Operating	\$ 1,390.00	\$ -	\$ -
	Expense Total	\$ 327,675.00	\$ -	\$ -
Resource :3213	Esser Iii Emery Relief			
1000	Certificated Personnel	\$ 481,742.00	\$ -	\$ 237,012.00
2000	Classified Personnel	\$ 192,818.00	\$ -	\$ -
3000	Employee Benefits	\$ 248,644.00	\$ -	\$ 24,437.00
4000	Books & Supplies	\$ 4,926.00	\$ -	\$ -
5000	Services & Other Operating	\$ 41,122.00	\$ -	\$ -
6000	Capital Outlay	\$ 1,515,554.00	\$ -	\$ -
7000	Tuition & Transfers	\$ 96,926.00	\$ -	\$ -
	Expense Total	\$ 2,581,732.00	\$ -	\$ 261,449.00
Resource :3214	Esser Iii Learning Loss			
1000	Certificated Personnel	\$ 101,910.00	\$ -	\$ -
2000	Classified Personnel	\$ 153,243.00	\$ -	\$ -
3000	Employee Benefits	\$ 111,423.00	\$ -	\$ -
5000	Services & Other Operating	\$ 59.00	\$ -	\$ -
	Expense Total	\$ 366,635.00	\$ -	\$ -
Resource :3218	Esseriii Expanded Learn Opt			
2000	Classified Personnel	\$ 13,750.00	\$ -	\$ -
3000	Employee Benefits	\$ 923.00	\$ -	\$ -
	Expense Total	\$ 14,673.00	\$ -	\$ -
Resource :3219	Esseriii Elo State Reserve			
2000	Classified Personnel	\$ 10,431.00	\$ -	\$ -
3000	Employee Benefits	\$ 4,097.00	\$ -	\$ -
	Expense Total	\$ 14,528.00	\$ -	\$ -

COVID Relief Runds (Ended 2024-25 FY)

Dr. James Brescia - Superintendent

Object	Description	2023-24 Actuals	2024-25 Estimated Actuals	2025-26 Budget Adoption
	Resource :7412 A-G Access/Success Grant			
1000	Certificated Personnel	\$ 20,163.00	\$ -	\$ -
3000	Employee Benefits	\$ 6,843.00	\$ -	\$ -
	Expense Total	\$ 27,006.00	\$ -	\$ -
	Resource :7413 A-G Learning Loss Mitigation			
1000	Certificated Personnel	\$ 20,163.00	\$ -	\$ -
3000	Employee Benefits	\$ 6,843.00	\$ -	\$ -
	Expense Total	\$ 27,006.00	\$ -	\$ -
	Resource :7422 In-Person Instruction			
8590	All Other State Revenues	\$ 227,372.00	\$ -	\$ -
	Revenue Total	\$ 227,372.00	\$ -	\$ -
1000	Certificated Personnel	\$ 91,663.00	\$ -	\$ -
2000	Classified Personnel	\$ 59,910.00	\$ -	\$ -
3000	Employee Benefits	\$ 55,128.00	\$ -	\$ -
7000	Tuition & Transfers	\$ 20,670.00	\$ -	\$ -
	Expense Total	\$ 227,371.00	\$ -	\$ -
	Resource :7426 Elo - Paraprofessionals			
2000	Classified Personnel	\$ 23,690.00	\$ -	\$ -
3000	Employee Benefits	\$ 2,125.00	\$ -	\$ -
	Expense Total	\$ 25,815.00	\$ -	\$ -
	Resource :7435 Learning Recovery Emer Blk Gra			
1000	Certificated Personnel	\$ 16,900.00	\$ -	\$ 8,893.00
2000	Classified Personnel	\$ 4,647.00	\$ -	\$ 4,272.00
3000	Employee Benefits	\$ 4,970.00	\$ -	\$ 3,008.00
4000	Books & Supplies	\$ -	\$ -	\$ 2,847.00
5000	Services & Other Operating	\$ -	\$ -	\$ 2,344.00
7000	Tuition & Transfers	\$ 2,687.00	\$ -	\$ -
	Expense Total	\$ 29,204.00	\$ -	\$ 21,364.00
	Resource :9219 Covid 19 Donations			
1000	Certificated Personnel	\$ 9,620.00	\$ -	\$ -
3000	Employee Benefits	\$ 529.00	\$ -	\$ -
4000	Books & Supplies	\$ 6,247.00	\$ -	\$ -
	Expense Total	\$ 16,396.00	\$ -	\$ -
	Resource :9693 External Facilities			
6000	Capital Outlay	\$ 20,922.00	\$ -	\$ -
	Expense Total	\$ 20,922.00	\$ -	\$ -

Enter County Code : 40

Countywide ADA : 29,880.00

County Name : SAN LUIS OBISPO

Districts : 10

2025-26 BUDGET ADOPTION

2.30%

LCFF Grant Section FOR FISCAL YEAR 2025-26

County Operations Grant					
ADA Section					
ADA Ranges	Rate	Countywide ADA	Funding	Totals	
0 30,000	\$ 112.93	29,880.00	\$ 3,374,348		
30,000 60,000	\$ 99.19	-	\$ -		
60,000 140,000	\$ 85.43	-	\$ -		
140,000 "+"	\$ 71.68	-	\$ -		
				\$ 3,374,348	
District Section					
	\$ 358,952.00	10 districts		\$ 3,589,520	
Base Section					
	\$ 901,757.00			\$ 901,757	
County Operations Grant Total				\$ 7,865,625	[A]

Pupil Driven Grants -					
Grant Type	Rate	Program ADA	Funding	Totals	
Community School Grant					
Base Grant	\$ 16,951.92	53.19	\$ 901,616	Total Base	\$ 1,178,554
Supplemental (35%)	\$ 5,933.17			Total Supplemental	\$ 372,322
Estimated ELL / FRM %	87.27%	46.42	\$ 275,394	Total Concentration	\$ 166,075
Concentration	37.27%	19.82	\$ 117,611	Add-Ons	\$ 400,000
BASE RATE GRANT AWARD (Community School)			\$ 200,000		\$ 1,494,622
Court School Grant					
Base Grant	\$ 16,951.92	16.34	\$ 276,938		
Supplemental (35%)	\$ 5,933.17				
Estimated ELL / FRM %	100.00%	16.34	\$ 96,928		
Concentration	50.00%	8.17	\$ 48,464		
BASE RATE GRANT AWARD (Juvenile Court School)			\$ 200,000	\$ 622,330	
Pupil Driven Grants Total				\$ 2,116,952	[B]
Subtotal Local Control Funding Formula Grant Target				\$ 9,982,577	[F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid					
Excess Property Taxes			\$ (5,110,325)		[L]
Guaranteed State Aid					
total categorical hold harmless	\$	816,785			
Less: ROP paid with taxes	\$	-			
H-to-S Transportation	\$	-			
TIIG	\$	-			
Guaranteed Minimum State Aid			\$ 816,785		[P]
Add-On to Guarantee Minimum State Aid				\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target					
Current Year Allowance	\$ 24,844.00	10 districts		\$ 248,440	
Current Year EC 2575.1 Minimum Allowance				\$ 102,808	
Total State Aid EC 2575.1 (greater of line 65 or 66)				\$ 248,440	
State Aid Pursuant to EC 2575.2-Differentiated Assistance				\$ 900,000	
Total LCFF STATE AID				\$ 1,965,225	
Estimated LCFF Funding				\$ 11,947,802	[R] = [K + Q]

Enter County Code : 40

Countywide ADA : 29,589.42

County Name : SAN LUIS OBISPO

Districts : 10

1%
decline

2025-26 BUDGET DEVELOPMENT

LCFF Grant Section FOR FISCAL YEAR 2026-27 (YR1)

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 116.34	29,589.42	\$ 3,442,433	
30,000 60,000	\$ 102.19	-	\$ -	
60,000 140,000	\$ 88.01	-	\$ -	
140,000 "+"	\$ 73.84	-	\$ -	
				\$ 3,442,433

District Section

\$ 369,792.00	10 districts	\$ 3,697,920
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Base Section

\$ 928,990.00		\$ 928,990
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County Operations Grant Total

\$ 8,069,343	[A]
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Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 17,463.87	52.91	\$ 924,013	Total Base \$ 924,013
Supplemental (35%)	\$ 6,112.35			Total Supplemental \$ 321,048
Estimated ELL / FRM %	83.83%	44.35	\$ 271,110	Total Concentration \$ 309,408
Concentration	33.83%	17.90	\$ 109,408	Add-Ons \$ 400,000
BASE RATE GRANT AWARD (Community School)				\$ 1,504,531
Court School Grant				
Base Grant	\$ 17,463.87	16.34	\$ 285,360	
Supplemental (35%)	\$ 6,112.35			
Estimated ELL / FRM %	100.00%	16.34	\$ 99,876	
Concentration	50.00%	8.17	\$ 49,938	
BASE RATE GRANT AWARD (Juvenile Court School)				\$ 635,173
Pupil Driven Grants Total				\$ 2,139,705 [B]
Subtotal Local Control Funding Formula Grant Target				\$ 10,209,048 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (4,883,854)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 25,594.00	10 districts	\$ 255,940
Current Year EC 2575.1 Minimum Allowance			\$ 102,808
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 255,940
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 900,000
Total LCFF STATE AID			\$ 1,972,725
Estimated LCFF Funding		\$ 12,181,773	[R] = [K + Q]

Enter County Code : 40

Countywide ADA : 29,301.74

County Name : SAN LUIS OBISPO

Districts : 10

2025-26 BUDGET ADOPTION

3.42%

1%
decline

LCFF Grant Section FOR FISCAL YEAR 2027-28 (YR2)

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 120.32	29,301.74	\$ 3,525,585	
30,000 60,000	\$ 105.68	-	\$ -	
60,000 140,000	\$ 91.02	-	\$ -	
140,000 "+"	\$ 76.37	-	\$ -	
				\$ 3,525,585

District Section

\$382,439.00	10 districts	\$ 3,824,390
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Base Section

\$960,761.00		\$ 960,761
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County Operations Grant Total

\$ 8,310,736	[A]
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Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 18,061.13	52.91	\$ 955,614	Total Base \$ 955,614
Supplemental (35%)	\$ 6,321.40			Total Supplemental \$ 332,028
Estimated ELL / FRM %	83.83%	44.35	\$ 280,382	Total Concentration \$ 313,150
Concentration	33.83%	17.90	\$ 113,150	Add-Ons \$ 400,000
BASE RATE GRANT AWARD (Community School)				\$ 1,549,146
Court School Grant				
Base Grant	\$ 18,061.13	16.34	\$ 295,119	
Supplemental (35%)	\$ 6,321.40			
Estimated ELL / FRM %	100.00%	16.34	\$ 103,292	
Concentration	50.00%	8.17	\$ 51,646	
BASE RATE GRANT AWARD (Juvenile Court School)				\$ 650,056
Pupil Driven Grants Total				\$ 2,199,202 [B]
Subtotal Local Control Funding Formula Grant Target				\$ 10,509,939 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (4,582,963)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 26,469.00	10 districts	\$ 264,690
Current Year EC 2575.1 Minimum Allowance			\$ 102,808
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 264,690
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 900,000
Total LCFF STATE AID			\$ 1,981,475
Estimated LCFF Funding			\$ 12,491,414 [R] = [K + Q]

SSC School District and Charter School Financial Projection Dartboard 2025-26 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2025-26 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2024-25 ¹	2025-26 ²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.30%	\$231	\$234	\$241	\$279
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,067	—	—	\$323
2025-26 Adjusted Base Grants ³	\$11,323	\$10,411	\$10,719	\$12,746
Transitional Kindergarten (TK) Add-On ⁴	\$5,545	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		3.07%	3.42%	2.98%	2.77%	2.90%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65	\$43.03
	Grades 9-12 per ADA	\$73.62	\$75.31	\$77.58	\$80.23	\$82.89
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86	\$22.58
	Grades 9-12 per ADA	\$55.76	\$57.04	\$58.76	\$60.77	\$62.78
Interest Rate for Ten-Year Treasuries		4.23%	4.56%	4.58%	4.50%	4.40%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. California State Preschool Program is proposed to be excluded in 2025-26.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment insurance rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.

Increased or Improved Services LCAP % Calculation

2025-26 Budget Adoption

COL 1	COL 2	COL 3	COL 4	COL 5	COL 6a	COL 6b	COL 7	COL 8a	COL 8b
Estimated LCFF funds expended on Unduplicated Pupils in Prior Year (sch 991 & 992)	Estimated LCFF Unduplicated Pupils in Prior Year (sch 991 & 992)	Balance to Target Difference (COL 1 - COL 2)	Increase in Estimated Supplemental & Concentration Grant Funding (COL 3 TIMES GAP FUNDING)	Estimated Supplemental & Concentration Grant Funding (COL 4 + COL 2) Unless Line 3 <= 0, then Line 1	TOTAL LCFF FUNDING (EXCL TIIG & TRANS) Includes Operational Grant & Pupil Driven Grant	Total LCFF Funding Less Supp & Concentration (COL 6a - COL 5)	Minimum Proportionality Percentage (COL 5 / COL 6b)	If COL 3 = or less than 0 then YES	If COL 8a is YES, then COL 1/COL 6a
Estimated LCFF Target for Supplemental & Concentration Funding	Resource 0240,0241 & 6505,6506		100.00%						
\$ 538,398	\$ 977,065	\$ (438,667)	\$ (438,667)	\$ 538,398	\$ 9,982,577	\$ 9,444,179	5.70%	YES	5.70%
* Includes transportation expenditures funded from unrestricted									
SLOCOE 2025-26 at Budget Adoption*									

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Place: San Luis Obispo COE
Date: June 12, 2025
Time: 1:30 p.m.

Adoption Date: June 18, 2025

Signed: _____
Clerk/Secretary of the County Board
(Original signature required)

Printed Name: _____ Title: _____

Contact person for additional information on the budget reports:

Name: Melissa Abbey
Title: Director, Fiscal Services
Telephone: 805-782-7212
E-mail: mabbey@slococoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. James Brescia
Chief Business Official's Name: Aaron Asplund
CBO's Title: Assist. Supt., Business Services
CBO's Telephone: 805-782-7210

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
County Office of Education Certification

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X X X X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X n/a
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP		X 06/12/2025
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
County Office of Education Certification

A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

X This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

School Insurance Program for Employees of San Luis Obispo County is a JPA that provides Worker's Compensation benefits to all employees of all K-14 districts
In San Luis Obispo County

This county office of education is not self-insured for workers' compensation claims.

Signed

Date of Meeting: 06/20/25

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

For additional information on this certification, please contact:

Name: Melissa Abbey

Title: Director of Fiscal Services

Telephone: 805-782-7212

E-mail: mabbey@slcooe.org

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	17,302,436.00	348,437.00	17,650,873.00	17,074,053.00	342,481.00	17,416,534.00	-1.3%
2) Federal Revenue		8100-8299	(.40)	4,189,090.07	4,189,089.67	0.00	3,296,567.00	3,296,567.00	-21.3%
3) Other State Revenue		8300-8599	572,272.18	9,105,162.23	9,677,434.41	527,000.00	4,883,015.00	5,410,015.00	-44.1%
4) Other Local Revenue		8600-8799	3,576,090.53	12,652,520.30	16,228,610.83	3,504,929.00	8,861,587.55	12,366,516.55	-23.8%
5) TOTAL, REVENUES			21,450,798.31	26,295,209.60	47,746,007.91	21,105,982.00	17,383,650.55	38,489,632.55	-19.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,736,094.52	5,264,083.38	8,000,177.90	2,637,183.00	5,304,054.57	7,941,237.57	-0.7%
2) Classified Salaries		2000-2999	5,767,096.47	3,471,052.40	9,238,148.87	5,346,875.00	3,812,942.86	9,159,817.86	-0.8%
3) Employee Benefits		3000-3999	3,468,403.57	4,081,529.07	7,549,932.64	3,359,212.00	4,432,684.79	7,791,896.79	3.2%
4) Books and Supplies		4000-4999	564,819.78	569,440.09	1,134,259.87	438,098.00	441,089.00	879,187.00	-22.5%
5) Services and Other Operating Expenditures		5000-5999	3,759,618.83	5,454,393.03	9,214,011.86	3,560,498.00	3,626,585.33	7,187,083.33	-22.0%
6) Capital Outlay		6000-6999	278,345.00	2,081,151.04	2,359,496.04	135,000.00	41,133.00	176,133.00	-92.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	5,020,774.00	1,271,878.25	6,292,652.25	5,110,325.00	1,368,641.00	6,478,966.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(1,703,157.27)	1,359,657.26	(343,500.01)	(1,800,654.00)	1,350,554.00	(450,100.00)	31.0%
9) TOTAL, EXPENDITURES		7300-7399	19,891,994.90	23,553,184.52	43,445,179.42	18,786,537.00	20,377,684.55	39,164,221.55	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,558,803.41	2,742,025.08	4,300,828.49	2,319,445.00	(2,994,034.00)	(674,589.00)	-115.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,491.00	0.00	2,491.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,598,759.69	56,810.00	1,655,569.69	1,323,048.00	0.00	1,323,048.00	-20.1%
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	(967,118.81)	967,118.81	0.00	(1,039,377.00)	1,039,377.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,563,387.50)	910,308.81	(1,653,078.69)	(2,362,425.00)	1,039,377.00	(1,323,048.00)	-20.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(1,004,584.09)	3,652,333.89	2,647,749.80	(42,980.00)	(1,954,657.00)	(1,997,637.00)	-175.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,678,198.19	10,977,765.49	21,655,963.68	9,673,614.10	14,630,099.38	24,303,713.48	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			10,678,198.19	10,977,765.49	21,655,963.68	9,673,614.10	14,630,099.38	24,303,713.48	12.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,678,198.19	10,977,765.49	21,655,963.68	9,673,614.10	14,630,099.38	24,303,713.48	12.2%
2) Ending Balance, June 30 (E + F1e)			9,673,614.10	14,630,099.38	24,303,713.48	9,630,634.10	12,675,442.38	22,306,076.48	-8.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,350.00	0.00	30,350.00	30,350.00	0.00	30,350.00	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	14,630,099.38	14,630,099.38	0.00	12,675,444.38	12,675,444.38	-13.4%
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	0000	9760						0.00	
Other Assignments			8,115,247.68	0.00	8,115,247.68	8,056,938.20	0.00	8,056,938.20	-0.7%
0006-DISTRICT CONTRACT BILLINGS	0000	9780	4,023.27		4,023.27			0.00	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780	34,957.99		34,957.99			0.00	
0014-EMPLOYEE OF THE YEAR	0000	9780	2,414.26		2,414.26			0.00	
0015-EDUCATION INCENTIVES-COUNTYWIDE	0000	9780	393,308.57		393,308.57			0.00	
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780	1,851,723.37		1,851,723.37			0.00	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780	414,640.21		414,640.21			0.00	
0244-ALT ED CTE DISCRETIONARY FUNDS	0000	9780	3,540.51		3,540.51			0.00	
0424-DATA PROCESSING-COUNTYWIDE	0000	9780	80,524.11		80,524.11			0.00	
0660-TUPE DISCRETIONARY FUNDS	0000	9780	123.36		123.36			0.00	
0704-SLOCOS EMPLOYEE EDUCATION INCENTIVES	0000	9780	228,281.08		228,281.08			0.00	
0822-TIP/CASC	0000	9780	331,759.58		331,759.58			0.00	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	2,320,360.21		2,320,360.21			0.00	
0911-CA CLASSIFIED TEACHER CREDENTIAL PROG	0000	9780	67,671.34		67,671.34			0.00	

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
COMPENSATED ABSENCES ENDING 06/30/24	0000	9780	417,013.05		417,013.05			0.00	
COUNTYWIDE EMERGENCY FISCAL OVERSIGHT	0000	9780	100,000.00		100,000.00			0.00	
FUTURE BOARD ACTIONS 25-26	0000	9780	500,000.00		500,000.00			0.00	
TECHNOLOGY INFRASTRUCTURE UPGRADES	0000	9780	400,000.00		400,000.00			0.00	
BUSINESS DIVISION STAFFING RESERVES FOR 25-26	0000	9780	100,000.00		100,000.00			0.00	
COMPLETION OF SOLAR PROJECT	0000	9780	100,000.00		100,000.00			0.00	
INTERFUND TRANSFER FUND 40-CAPITAL PROJECTS	0000	9780	500,000.00		500,000.00			0.00	
ONE-TIME EXPENDITURES FOR JUNETEENTH	0000	9780							
0830-COE LCAP OVERSIGHT	0000	9780	65,000.00		65,000.00			0.00	
LOTTERY	1100	9780	196,664.10		196,664.10			0.00	
1400-EPA	1400	9780	2,798.67		2,798.67			0.00	
0006-DISTRICT CONTRACT BILLINGS	0000	9780	444.00		444.00			0.00	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780			0.00	11,737.27		11,737.27	
0014-EMPLOYEE OF THE YEAR	0000	9780			0.00	34,957.99		34,957.99	
0015-EDUCATION INCENTIVES-COUNTYWIDE	0000	9780			0.00	2,414.26		2,414.26	
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780			0.00	656,557.57		656,557.57	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780			0.00	1,772,278.37		1,772,278.37	
0244-ALT ED CTE DISCRETIONARY FUNDS	0000	9780			0.00	389,223.21		389,223.21	
0424-DATA PROCESSING-COUNTYWIDE	0000	9780			0.00	3,540.51		3,540.51	
0704-EMPLOYEE EDUCATION INCENTIVES	0000	9780			0.00	80,524.11		80,524.11	
0822-TIP/CASC	0000	9780			0.00	238,281.08		238,281.08	
0830-COE LCAP OVERSIGHT	0000	9780			0.00	358,859.58		358,859.58	
0831-DIFFERENTIATED ASSISTANCE	0000	9780			0.00	127,036.10		127,036.10	
0911-CA CLASSIFIED TEACHER CREDENTIAL PROG	0000	9780			0.00	1,790,648.21		1,790,648.21	
COMPENSATED ABSENCES ENDING ESTIMATED	0000	9780			0.00	45,603.44		45,603.44	
COUNTYWIDE EMERGENCY FISCAL OVERSIGHT	0000	9780			0.00	442,033.83		442,033.83	
					0.00	100,000.00		100,000.00	

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FUTURE BOARD ACTIONS 25-26	0000	9780			0.00	500,000.00		500,000.00	
SOLAR PROJECT COMPLETED IN 25-26	0000	9780			0.00	100,000.00		100,000.00	
TECHNOLOGY INFRASTRUCTURE UPGRADES	0000	9780			0.00	400,000.00		400,000.00	
ADDITIONAL INTERFUND TO FUND 40	0000	9780			0.00	500,000.00		500,000.00	
ADDITIONAL INTERFUND TO FUND 20	0000	9780			0.00	500,000.00		500,000.00	
LOTTERY	1100	9780			0.00	2,798.67		2,798.67	
1400-EPA	1400	9780			0.00	444.00		444.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,528,016.42	0.00	1,528,016.42	1,543,343.90	0.00	1,543,343.90	1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	2.00	(2.00)	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	22,802,421.41	10,582,044.05	33,384,465.46				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	12,101.85	0.00	12,101.85				
c) In Revolving Cash Account		9130	30,350.00	0.00	30,350.00				
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	5,558.74	846,419.58	851,978.32				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	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			22,850,432.00	11,428,463.63	34,278,895.63				
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	687,803.17	(22,188.22)	665,614.95				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			687,803.17	(22,188.22)	665,614.95				
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									
(G10 + H2) - (I6 + J2)			22,162,628.83	11,450,651.85	33,613,280.68				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,192,968.00	0.00	2,192,968.00	1,965,225.00	0.00	1,965,225.00	-10.4%
Education Protection Account State Aid - Current Year		8012	16,566.00	0.00	16,566.00	15,926.00	0.00	15,926.00	-3.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	138,597.00	0.00	138,597.00	138,597.00	0.00	138,597.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	29,236,333.00	0.00	29,236,333.00	29,236,333.00	0.00	29,236,333.00	0.0%
Unsecured Roll Taxes		8042	1,157,975.00	0.00	1,157,975.00	1,157,975.00	0.00	1,157,975.00	0.0%
Prior Years' Taxes		8043	(16,799.00)	0.00	(16,799.00)	(16,799.00)	0.00	(16,799.00)	0.0%
Supplemental Taxes		8044	523,701.00	0.00	523,701.00	523,701.00	0.00	523,701.00	0.0%
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	515,893.00	0.00	515,893.00	515,893.00	0.00	515,893.00	0.0%
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 Suprs.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			33,765,234.00	0.00	33,765,234.00	33,536,851.00	0.00	33,536,851.00	-0.7%

Description			Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
					Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF Transfers											
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00	0.00		0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00		0.00	0.00	0.00		0.00	0.00	0.0%
Property Taxes Transfers		8097	(16,462,798.00)	348,437.00	(16,114,361.00)	(16,462,798.00)	342,481.00	(16,120,317.00)			0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,302,436.00	348,437.00	17,650,873.00	17,074,053.00	342,481.00	17,416,534.00			-1.3%
FEDERAL REVENUE											
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	57,869.00	57,869.00	0.00	62,438.00	62,438.00			7.9%
Special Education Discretionary Grants		8182	0.00	130,312.12	130,312.12	0.00	129,229.00	129,229.00			-0.8%
Child Nutrition Programs		8220	0.00	0.00	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	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	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	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	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	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	434,374.25	434,374.25	0.00	344,265.00	344,265.00			-20.7%
Title I, Part A, Basic	3010	8290		262,437.16	262,437.16		228,013.00	228,013.00			-13.1%
Title I, Part D, Local Delinquent Programs	3025	8290		159,211.34	159,211.34		277,746.00	277,746.00			74.5%
Title II, Part A, Supporting Effective Instruction	4035	8290		21,151.64	21,151.64		15,294.00	15,294.00			-27.7%
Title III, Immigrant Student Program	4201	8290		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act											
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		2,441,983.81	2,441,983.81		2,239,582.00	2,239,582.00			-8.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	(.40)	681,750.75	681,750.35	0.00	0.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			(.40)	4,189,090.07	4,189,089.67	0.00	3,296,567.00	3,296,567.00			-21.3%
OTHER STATE REVENUE											
Other State Apportionments											
Special Education Master Plan											

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Current Year	6500	8311		1,415,084.00	1,415,084.00		1,497,043.00	1,497,043.00	5.8%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	661,695.00	661,695.00	0.00	681,600.00	681,600.00	3.0%
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	(1,132.00)	(1,132.00)	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	15,429.18	9,367.02	24,796.20	15,000.00	10,000.00	25,000.00	0.8%
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	87,504.00	87,504.00	0.00	0.00	0.00	-100.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		396,731.57	396,731.57		231,424.00	231,424.00	-41.7%
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		34,355.81	34,355.81		33,579.00	33,579.00	-2.3%
Arts and Music in Schools (Prop 28)	6770	8590		46,024.00	46,024.00		46,024.00	46,024.00	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	511,843.00	6,455,532.83	6,967,375.83	467,000.00	2,383,345.00	2,850,345.00	-59.1%
TOTAL, OTHER STATE REVENUE			572,272.18	9,105,162.23	9,677,434.41	527,000.00	4,883,015.00	5,410,015.00	-44.1%
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									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	633,815.00	633,815.00	0.00	650,000.00	650,000.00	2.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	1,275.00	1,275.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	367,058.00	202,500.00	569,558.00	398,370.00	205,000.00	603,370.00	5.9%
Interest		8660	500,000.00	79,038.79	579,038.79	500,000.00	35,000.00	535,000.00	-7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,026,151.00	4,933,197.68	5,959,348.68	908,247.00	712,445.55	1,620,692.55	-72.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,342,506.00	306,901.42	1,649,407.42	1,429,706.00	189,800.00	1,619,506.00	-1.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	750,000.00	750,000.00	0.00	1,024,376.00	1,024,376.00	36.6%
All Other Local Revenue		8699	340,375.53	707,529.41	1,047,904.94	268,606.00	259,121.00	527,727.00	-49.6%
Tuition		8710	0.00	5,038,263.00	5,038,263.00	0.00	5,785,845.00	5,785,845.00	14.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,576,090.53	12,652,520.30	16,228,610.83	3,504,929.00	8,861,587.55	12,366,516.55	-23.8%
TOTAL, REVENUES			21,450,798.31	26,295,209.60	47,746,007.91	21,105,982.00	17,383,650.55	38,489,632.55	-19.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	699,081.02	2,221,908.91	2,920,989.93	626,827.00	2,148,253.00	2,775,080.00	-5.0%
Certificated Pupil Support Salaries		1200	164,276.91	371,204.74	535,481.65	121,460.00	363,706.00	485,166.00	-9.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,731,996.92	1,778,544.10	3,510,541.02	1,821,483.00	1,816,584.57	3,638,067.57	3.6%
Other Certificated Salaries		1900	140,739.67	892,425.63	1,033,165.30	67,413.00	975,511.00	1,042,924.00	0.9%
TOTAL, CERTIFICATED SALARIES			2,736,094.52	5,264,083.38	8,000,177.90	2,637,183.00	5,304,054.57	7,941,237.57	-0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	269,326.83	666,497.00	935,823.83	155,152.00	678,828.00	833,980.00	-10.9%
Classified Support Salaries		2200	476,069.46	270,067.00	746,136.46	469,842.00	283,109.00	752,951.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	1,864,478.04	805,137.98	2,669,616.02	1,840,249.00	742,049.00	2,582,298.00	-3.3%
Clerical, Technical and Office Salaries		2400	2,718,896.59	534,303.09	3,253,199.68	2,562,106.00	686,120.86	3,248,226.86	-0.2%
Other Classified Salaries		2900	438,325.55	1,195,047.33	1,633,372.88	319,526.00	1,422,836.00	1,742,362.00	6.7%
TOTAL, CLASSIFIED SALARIES			5,767,096.47	3,471,052.40	9,238,148.87	5,346,875.00	3,812,942.86	9,159,817.86	-0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102							
PERS		3201-3202	435,720.65	1,522,392.96	1,958,113.61	593,029.00	1,590,647.63	2,183,676.63	11.5%
OASDI/Medicare/Alternative		3301-3302	1,449,554.96	842,332.34	2,291,887.30	1,314,152.00	935,061.53	2,249,213.53	-1.9%
Health and Welfare Benefits		3401-3402	124,667.40	123,070.83	247,738.23	116,411.00	133,121.78	249,532.78	0.7%
Unemployment Insurance		3501-3502	968,542.85	989,805.46	1,958,348.31	981,115.00	1,191,019.74	2,172,134.74	10.9%
Workers' Compensation		3601-3602	4,801.63	4,273.91	9,075.54	3,999.00	4,284.10	8,283.10	-8.7%
OPEB, Allocated		3701-3702	247,045.10	249,848.17	496,893.27	208,686.00	224,502.01	433,190.01	-12.8%
OPEB, Active Employees		3751-3752	238,070.98	349,805.40	587,876.38	141,818.00	354,048.00	495,866.00	-15.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,468,403.57	4,081,529.07	7,549,932.64	3,359,212.00	4,432,684.79	7,791,896.79	3.2%
BOOKS AND SUPPLIES									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Approved Textbooks and Core Curricula Materials		4100	0.00	29,898.00	29,898.00	0.00	20,551.00	20,551.00	-31.3%
Books and Other Reference Materials		4200	0.00	12.00	12.00	0.00	625.00	625.00	5,108.3%
Materials and Supplies		4300	411,772.15	379,184.96	790,957.11	342,979.00	363,453.00	706,432.00	-10.7%
Noncapitalized Equipment		4400	153,047.63	160,345.13	313,392.76	95,119.00	56,460.00	151,579.00	-51.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			564,819.78	569,440.09	1,134,259.87	438,098.00	441,089.00	879,187.00	-22.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	911,538.32	911,538.32	0.00	742,000.00	742,000.00	-18.6%
Travel and Conferences		5200	202,594.00	383,909.03	586,503.03	217,763.00	209,341.55	427,104.55	-27.2%
Dues and Memberships		5300	91,878.63	27,957.17	119,835.80	102,501.00	18,990.00	121,491.00	1.4%
Insurance		5400 - 5450	87,663.00	2,891.00	90,554.00	99,890.00	1,557.00	101,447.00	12.0%
Operations and Housekeeping Services		5500	549,959.00	1,147.17	551,106.17	592,500.00	1,100.00	593,600.00	7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	447,903.00	457,527.00	905,430.00	425,809.00	239,942.00	665,751.00	-26.5%
Transfers of Direct Costs		5710	(207,677.91)	207,677.91	0.00	(169,029.00)	169,029.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,152.49)	0.00	(24,152.49)	(19,611.00)	0.00	(19,611.00)	-18.8%
Professional/Consulting Services and Operating Expenditures		5800	2,463,077.60	3,342,431.75	5,805,509.35	2,176,281.00	2,164,795.78	4,341,076.78	-25.2%
Communications		5900	148,374.00	119,313.68	267,687.68	134,394.00	79,830.00	214,224.00	-20.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,759,618.83	5,454,393.03	9,214,011.86	3,560,498.00	3,626,585.33	7,187,083.33	-22.0%
CAPITAL OUTLAY									
Land		6100	0.00	475,820.00	475,820.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	182,000.00	182,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	147,458.00	1,356,844.65	1,504,302.65	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	52,983.00	25,786.39	78,769.39	60,000.00	41,133.00	101,133.00	28.4%
Equipment Replacement		6500	77,904.00	40,700.00	118,604.00	75,000.00	0.00	75,000.00	-36.8%
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			278,345.00	2,081,151.04	2,359,496.04	135,000.00	41,133.00	176,133.00	-92.5%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	1,271,878.25	1,271,878.25	0.00	1,368,641.00	1,368,641.00	7.6%
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				0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	5,020,774.00	0.00	5,020,774.00	5,110,325.00	0.00	5,110,325.00	1.8%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,020,774.00	1,271,878.25	6,292,652.25	5,110,325.00	1,368,641.00	6,478,966.00	3.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,359,657.26)	1,359,657.26	0.00	(1,350,554.00)	1,350,554.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(343,500.01)	0.00	(343,500.01)	(450,100.00)	0.00	(450,100.00)	31.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,703,157.27)	1,359,657.26	(343,500.01)	(1,800,654.00)	1,350,554.00	(450,100.00)	31.0%
TOTAL, EXPENDITURES			19,891,994.90	23,553,184.52	43,445,179.42	18,786,537.00	20,377,684.55	39,164,221.55	-9.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,491.00	0.00	2,491.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(a) TOTAL, INTERFUND TRANSFERS IN			2,491.00	0.00	2,491.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
To: Special Reserve Fund		7612	0.00	56,810.00	56,810.00	0.00	0.00	0.00	-100.0%
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	88,041.69	0.00	88,041.69	100,548.00	0.00	100,548.00	14.2%
Other Authorized Interfund Transfers Out		7619	1,503,218.00	0.00	1,503,218.00	1,215,000.00	0.00	1,215,000.00	-19.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,598,759.69	56,810.00	1,655,569.69	1,323,048.00	0.00	1,323,048.00	-20.1%
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%
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	(926,601.22)	926,601.22	0.00	(923,748.00)	923,748.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(40,517.59)	40,517.59	0.00	(115,629.00)	115,629.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(967,118.81)	967,118.81	0.00	(1,039,377.00)	1,039,377.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,563,387.50)	910,308.81	(1,653,078.69)	(2,362,425.00)	1,039,377.00	(1,323,048.00)	-20.0%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	17,302,436.00	348,437.00	17,650,873.00	17,074,053.00	342,481.00	17,416,534.00	
2) Federal Revenue		8100-8299	(.40)	4,189,090.07	4,189,089.67	0.00	3,296,567.00	3,296,567.00	-21.3%
3) Other State Revenue		8300-8599	572,272.18	9,105,162.23	9,677,434.41	527,000.00	4,883,015.00	5,410,015.00	-44.1%
4) Other Local Revenue		8600-8799	3,576,090.53	12,652,520.30	16,228,610.83	3,504,929.00	8,861,587.55	12,366,516.55	-23.8%
5) TOTAL, REVENUES			21,450,798.31	26,295,209.60	47,746,007.91	21,105,982.00	17,383,650.55	38,489,632.55	-19.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,313,921.62	6,700,691.41	8,014,613.03	1,130,759.00	6,805,635.00	7,936,394.00	-1.0%
2) Instruction - Related Services	2000-2999		3,863,576.31	8,401,359.47	12,264,935.78	3,599,486.00	7,249,090.55	10,848,576.55	-11.5%
3) Pupil Services	3000-3999		1,688,663.03	1,835,239.34	3,523,902.37	1,604,625.00	1,763,298.00	3,367,923.00	-4.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		190,585.48	176,669.02	367,254.50	20,000.00	35,699.00	55,699.00	-84.8%
6) Enterprise	6000-6999		85,302.80	0.00	85,302.80	90,101.00	0.00	90,101.00	5.6%
7) General Administration	7000-7999		5,956,352.73	1,962,879.73	7,939,232.46	5,513,032.00	2,146,630.00	7,659,662.00	-3.5%
8) Plant Services	8000-8999		1,772,818.93	3,184,467.30	4,957,286.23	1,718,209.00	1,008,691.00	2,726,900.00	-45.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,020,774.00	1,271,878.25	6,292,652.25	5,110,325.00	1,368,641.00	6,478,966.00	3.0%
10) TOTAL, EXPENDITURES			19,891,994.90	23,553,184.52	43,445,179.42	18,786,537.00	20,377,684.55	39,164,221.55	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,558,803.41	2,742,025.08	4,300,828.49	2,319,445.00	(2,994,034.00)	(674,589.00)	-115.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		2,491.00	0.00	2,491.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		1,598,759.69	56,810.00	1,655,569.69	1,323,048.00	0.00	1,323,048.00	-20.1%
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		(967,118.81)	967,118.81	0.00	(1,039,377.00)	1,039,377.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,563,387.50)	910,308.81	(1,653,078.69)	(2,362,425.00)	1,039,377.00	(1,323,048.00)	-20.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(1,004,584.09)	3,652,333.89	2,647,749.80	(42,980.00)	(1,954,657.00)	(1,997,637.00)	-175.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		10,678,198.19	10,977,765.49	21,655,963.68	9,673,614.10	14,630,099.38	24,303,713.48	12.2%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,678,198.19	10,977,765.49	21,655,963.68	9,673,614.10	14,630,099.38	24,303,713.48	12.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,678,198.19	10,977,765.49	21,655,963.68	9,673,614.10	14,630,099.38	24,303,713.48	12.2%
2) Ending Balance, June 30 (E + F1e)			9,673,614.10	14,630,099.38	24,303,713.48	9,630,634.10	12,675,442.38	22,306,076.48	-8.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711							
Stores		9712	30,350.00	0.00	30,350.00	30,350.00	0.00	30,350.00	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	14,630,099.38	14,630,099.38	0.00	12,675,444.38	12,675,444.38	-13.4%
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		9760						0.00	
Other Assignments (by Resource/Object)			8,115,247.68	0.00	8,115,247.68	8,056,938.20	0.00	8,056,938.20	-0.7%
0006-DISTRICT CONTRACT BILLINGS	0000	9780	4,023.27		4,023.27			0.00	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780	34,957.99		34,957.99			0.00	
0014-EMPLOYEE OF THE YEAR	0000	9780	2,414.26		2,414.26			0.00	
0015-EDUCATION INCENTIVES-COUNTYWIDE	0000	9780	393,308.57		393,308.57			0.00	
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780	1,851,723.37		1,851,723.37			0.00	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780	414,640.21		414,640.21			0.00	
0244-ALTD CTE DISCRETIONARY FUNDS	0000	9780	3,540.51		3,540.51			0.00	
0424-DATA PROCESSING-COUNTYWIDE	0000	9780	80,524.11		80,524.11			0.00	
0660-TUPE DISCRETIONARY FUNDS	0000	9780	123.36		123.36			0.00	
0704-SLOCOE EMPLOYEE EDUCATION INCENTIVES	0000	9780	228,281.08		228,281.08			0.00	
0822-TIP/CASC	0000	9780	331,759.58		331,759.58			0.00	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	2,320,360.21		2,320,360.21			0.00	
0911-CA CLASSIFIED TEACHER CREDENTIAL PROG	0000	9780	67,671.34		67,671.34			0.00	

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
COMPENSATED ABSENCES ENDING 06/30/24	0000	9780	417,013.05		417,013.05			0.00	
COUNTYWIDE EMERGENCY FISCAL OVERSIGHT	0000	9780	100,000.00		100,000.00			0.00	
FUTURE BOARD ACTIONS 25-26	0000	9780	500,000.00		500,000.00			0.00	
TECHNOLOGY INFRASTRUCTURE UPGRADES	0000	9780	400,000.00		400,000.00			0.00	
BUSINESS DIVISION STAFFING RESERVES FOR 25-26	0000	9780	100,000.00		100,000.00			0.00	
COMPLETION OF SOLAR PROJECT	0000	9780	100,000.00		100,000.00			0.00	
INTERFUND TRANSFER FUND 40-CAPITAL PROJECTS	0000	9780	500,000.00		500,000.00			0.00	
ONE-TIME EXPENDITURES FOR JUNETEENTH	0000	9780	65,000.00		65,000.00			0.00	
0830-COE LCAP OVERSIGHT	0000	9780	196,664.10		196,664.10			0.00	
LOTTERY	1100	9780	2,798.67		2,798.67			0.00	
1400-EPA	1400	9780	444.00		444.00			0.00	
0006-DISTRICT CONTRACT BILLINGS	0000	9780	0.00		0.00	11,737.27		11,737.27	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780	0.00		0.00	34,957.99		34,957.99	
0014-EMPLOYEE OF THE YEAR	0000	9780	0.00		0.00	2,414.26		2,414.26	
0015-EDUCATION INCENTIVES-COUNTYWIDE	0000	9780	0.00		0.00	656,557.57		656,557.57	
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780	0.00		0.00	1,772,278.37		1,772,278.37	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780	0.00		0.00	389,223.21		389,223.21	
0244-ALT ED CTE DISCRETIONARY FUNDS	0000	9780	0.00		0.00	3,540.51		3,540.51	
0424-DATA PROCESSING-COUNTYWIDE	0000	9780	0.00		0.00	80,524.11		80,524.11	
0704-EMPLOYEE EDUCATION INCENTIVES	0000	9780	0.00		0.00	238,281.08		238,281.08	
0822-TIP/CASC	0000	9780	0.00		0.00	358,859.58		358,859.58	
0830-COE LCAP OVERSIGHT	0000	9780	0.00		0.00	127,036.10		127,036.10	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	0.00		0.00	1,790,648.21		1,790,648.21	
0911-CA CLASSIFIED TEACHER CREDENTIAL PROG	0000	9780	0.00		0.00	45,603.44		45,603.44	
COMPENSATED ABSENCES ENDING ESTIMATED	0000	9780	0.00		0.00	442,033.83		442,033.83	
COUNTYWIDE EMERGENCY FISCAL OVERSIGHT	0000	9780	0.00		0.00	100,000.00		100,000.00	

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FUTURE BOARD ACTIONS 25-26	0000	9780			0.00	500,000.00		500,000.00	
SOLAR PROJECT COMPLETED IN 25-26	0000	9780			0.00	100,000.00		100,000.00	
TECHNOLOGY INFRASTRUCTURE UPGRADES	0000	9780			0.00	400,000.00		400,000.00	
ADDITIONAL INTERFUND TO FUND 40	0000	9780			0.00	500,000.00		500,000.00	
ADDITIONAL INTERFUND TO FUND 20	0000	9780			0.00	500,000.00		500,000.00	
LOTTERY	1100	9780			0.00	2,798.67		2,798.67	
1400-EPA	1400	9780			0.00	444.00		444.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,528,016.42	0.00	1,528,016.42	1,543,343.90	0.00	1,543,343.90	1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	2.00	(2.00)	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	.19	.19
5810	Other Restricted Federal	84,601.35	84,601.35
6018	Student Support and Enrichment Block Grant	191,290.00	73,654.00
6211	Literacy Coaches and Reading Specialists Grant Program	376,274.61	308,111.61
6266	Educator Effectiveness, FY 2021-22	136,143.00	7,411.00
6300	Lottery: Instructional Materials	14,810.43	14,810.43
6333	CA Community Schools Partnership Act - Coordination Grant	186,452.00	28,339.00
6383	Golden State Pathways Program	1,621,572.00	1,621,572.00
6500	Special Education	2,747,330.95	2,917,599.95
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	9,738.76	9,738.76
6546	Mental Health-Related Services	13,293.00	13,293.00
6620	Reversing Opioid Overdoses	29,356.00	29,356.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	25,438.75	25,438.75
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	83,751.00	89,309.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	99,221.58	99,221.58
7033	Child Nutrition: School Food Best Practices Apportionment	51,769.31	51,769.31
7311	Classified School Employee Professional Development Block Grant	6,390.73	6,390.73
7339	Dual Enrollment Opportunities	194,100.03	60,322.03
7399	LCFF Equity Multiplier	306,264.00	271,168.00
7435	Learning Recovery Emergency Block Grant	39,100.08	39,100.08
7690	On-Behalf Pension Contributions	0.00	1.00
7810	Other Restricted State	2,793,718.64	1,591,861.64
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	55,803.58	55,803.58
9010	Other Restricted Local	5,563,679.39	5,275,571.39
Total, Restricted Balance		14,630,099.38	12,675,444.38

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

- A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

29,880

County Office County Operations Grant ADA Standard Percentage Level:

2.00%

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

County Operations Grant Funded ADA

Fiscal Year	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)	27,619.69	30,035.19	N/A	Met
Second Prior Year (2023-24)	28,611.63	30,502.29	N/A	Met
First Prior Year (2024-25)	28,611.63	30,183.00	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:

(required if NOT met)

SACS FORM IS NOT ALLOWING ENTRY, CAUSING THE "NOT MET" STANDARD

- 1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:

(required if NOT met)

N/A

1. CRITERION: Average Daily Attendance (continued)

- B. STANDARD: Projected funded ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2022-23)	61.17	14.74	30,035.19	0.00
Second Prior Year (2023-24)	83.81	17.83	30,502.29	0.00
First Prior Year (2024-25)	79.63	13.19	30,183.00	0.00
Historical Average:	74.87	15.25	30,240.16	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2025-26)				
(historical average plus 2%):	76.37	15.56	30,844.96	0.00
1st Subsequent Year (2026-27)				
(historical average plus 4%):	77.86	15.86	31,449.77	0.00
2nd Subsequent Year (2027-28)				
(historical average plus 6%):	79.36	16.17	32,054.57	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2025-26)	69.53	13.19	29,880.00	0.00
1st Subsequent Year (2026-27)	69.25	13.19	29,589.42	0.00
2nd Subsequent Year (2027-28)	69.25	13.19	29,301.74	0.00
Status:	Met	Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

N/A

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's cost-of-living adjustment (COLA) plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: At Target

I. LCFF Funding

Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
-------------------------	--------------------------	----------------------------------	----------------------------------

a. COE funded at Target LCFF

a1. County Operations Grant

a2. Alternative Education Grant

b. COE funded at Hold Harmless LCFF

b1. County Operations Grant (informational only)

b2. Alternative Education Grant (informational only)

c. Charter Funded County Program

c1. LCFF Entitlement

d. Total LCFF (Sum of a or b, and c)

7,719,747.00	7,865,625.00	8,069,343.00	8,310,736.00
2,333,015.00	2,116,952.00	2,139,705.00	2,199,202.00
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
10,052,762.00	9,982,577.00	10,209,048.00	10,509,938.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)

b. Prior Year ADA (Funded)

c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Population (Step 1c divided by Step 1b)

30,183.00	29,880.00	29,589.42	29,301.74
	30,183.00	29,880.00	29,589.42
	(303.00)	(290.58)	(287.68)
	-1.00%	-0.97%	-0.97%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column
- b1. COLA percentage
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2)
- d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)

7,719,747.00	7,865,625.00	8,069,343.00
2.3%	3.0%	3.4%
177,554.18	237,541.88	275,971.53
177,554.18	237,541.88	275,971.53
2.30%	3.02%	3.42%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change (Step 3a x Step 3b)

1.30%	2.05%	2.45%
78.79%	79.04%	79.08%
1.02%	1.62%	1.94%

III. Alternative Education Grant

Step 1 - Change in Population

Prior Year (2024-25)

Budget Year (2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

- a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population (Step 1c divided by Step 1b)

79.63	69.53	69.25	69.25
	79.63	69.53	69.25
	(10.10)	(.28)	0.00
	-12.68%	-0.40%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column
- b1. COLA percentage (Section II-Step 2b1)
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2)
- d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)

2,333,015.00	2,116,952.00	2,139,705.00
2.30%	3.02%	3.42%
53,659.35	63,931.95	73,177.91
53,659.35	63,931.95	73,177.91
2.30%	3.02%	3.42%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change (Step 3a x Step 3b)

-10.38%	2.62%	3.42%
21.21%	20.96%	20.92%
-2.20%	0.55%	0.72%

IV. Charter Funded County Program

Step 1 - Change in Population

Prior Year (2024-25)

Budget Year (2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

- a. ADA (Funded) (Form A, line C3f)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population (Step 1c divided by Step 1b)

0.00	0	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-c1, prior year column)
- b1. COLA percentage
- b2. COLA amount (proxy for purposes of this criterion)
- c. Percent Change Due to Funding Level (Step 2c divided by Step 2a)

0.00	0.00	0.00
0.00%	0.00%	0.00%
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2c)
- b. LCFF Percent allocation (Section I-c1 divided by Section I-d)
- c. Weighted Percent change (Step 3a x Step 3b)

0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Total weighted percent change (Step 3c in sections II, III and IV)	-1.18%	2.17%	2.65%
LCFF Revenue Standard (line V-a, plus/minus 1%):	N/A	N/A	N/A

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected local property taxes (Form 01, Objects 8021 - 8089)	31,555,700.00	31,555,700.00	31,555,700.00	31,555,700.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

2C. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	33,765,234.00	33,536,851.00	33,542,339.00	33,551,531.00
County Office's Projected Change in LCFF Revenue:		-0.68%	0.02%	0.03%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

2D. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation
(required if NOT met)

N/A

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	-0.68%	0.02%	0.03%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.68% to 4.32%	-4.98% to 5.02%	-4.97% to 5.03%

3B. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	24,788,259.41		
Budget Year (2025-26)	24,892,952.22	.42%	Met
1st Subsequent Year (2026-27)	26,376,922.43	5.96%	Not Met
2nd Subsequent Year (2027-28)	27,743,497.43	5.18%	Not Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Includes 3% step increase, 2% salary increases for settled negotiations, & Increased projected FTE

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	-0.68%	0.02%	0.03%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.68% to 9.32%	-9.98% to 10.02%	-9.97% to 10.03%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.68% to 4.32%	-4.98% to 5.02%	-4.97% to 5.03%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	4,189,089.67		
Budget Year (2025-26)	3,296,567.00	-21.31%	Yes
1st Subsequent Year (2026-27)	3,439,964.00	4.35%	No
2nd Subsequent Year (2027-28)	3,514,630.00	2.17%	No

Explanation:

(required if Yes)

Reduced one-time Covid-19, Title 1 carry-over, and Hazard Mitigation funding in FY 2025-26

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2024-25)	9,677,434.41		
Budget Year (2025-26)	5,410,015.00	-44.10%	Yes
1st Subsequent Year (2026-27)	5,759,524.00	6.46%	Yes
2nd Subsequent Year (2027-28)	5,933,948.00	3.03%	No

Explanation:

(required if Yes)

Reduced state pass-over revenues for CTE; Reduced multi-year grants funded in 24-25: Golden State Pathways, Certified Wellness, Bilingual Teacher Development, CTE funding, and Arts & Music. Reduced TUPE funding based on projected 50% reduction

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2024-25)	16,228,610.83		
Budget Year (2025-26)	12,366,516.55	-23.80%	Yes
1st Subsequent Year (2026-27)	12,696,999.00	2.67%	No
2nd Subsequent Year (2027-28)	13,032,837.00	2.65%	No

Explanation:

(required if Yes)

Reduced contracts and fees, donations, one-time Medi-cal funding, and interest. Adjusted interagency revenues based on current contracts with districts.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2024-25)	1,134,259.87		
Budget Year (2025-26)	879,187.00	-22.49%	Yes
1st Subsequent Year (2026-27)	905,650.00	3.01%	No
2nd Subsequent Year (2027-28)	921,325.00	1.73%	No

Explanation:

(required if Yes)

Reduced one-time expenditures for Covid-19 grants, adjusted MYP for CPI

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2024-25)	9,214,011.86		
Budget Year (2025-26)	7,187,083.33	-22.00%	Yes
1st Subsequent Year (2026-27)	7,299,395.00	1.56%	No
2nd Subsequent Year (2027-28)	6,485,595.00	-11.15%	Yes

Explanation:

(required if Yes)

Reduced one-time expenditures for Covid-19 grants, adjusted MYP for CPI.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2024-25)	30,095,134.91		
Budget Year (2025-26)	21,073,098.55	-29.98%	Not Met
1st Subsequent Year (2026-27)	21,896,487.00	3.91%	Met
2nd Subsequent Year (2027-28)	22,481,415.00	2.67%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2024-25)	10,348,271.73		
Budget Year (2025-26)	8,066,270.33	-22.05%	Not Met
1st Subsequent Year (2026-27)	8,205,045.00	1.72%	Met
2nd Subsequent Year (2027-28)	7,406,920.00	-9.73%	Met

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 4B

if NOT met)

Reduced one-time Covid-19, Title 1 carry-over, and Hazard Mitigation funding in FY 2025-26

Explanation:

Other State Revenue
(linked from 4B
if NOT met)

Reduced state pass-over revenues for CTE; Reduced multi-year grants funded in 24-25: Golden State Pathways, Certified Wellness, Bilingual Teacher Development, CTE funding, and Arts & Music. Reduced TUPE funding based on projected 50% reduction

Explanation:

Other Local Revenue
(linked from 4B
if NOT met)

Reduced contracts and fees, donations, one-time Medi-cal funding, and interest. Adjusted interagency revenues based on current contracts with districts.

- 1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

Explanation:

Books and Supplies
(linked from 4B
if NOT met)

Reduced one-time expenditures for Covid-19 grants, adjusted MYP for CPI

Explanation:

Services and Other Exps
(linked from 4B
if NOT met)

Reduced one-time expenditures for Covid-19 grants, adjusted MYP for CPI.

5. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	20,109,585.00	603,287.55	675,058.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

Explanation:
(required if NOT met
and Other is marked)

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)
N/A	

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,581,564.41	1,616,970.57	1,888,016.42
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,581,564.41	1,616,970.57	1,888,016.42
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	37,698,010.08	40,671,320.79	45,100,749.11
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	24,270,318.06	19,760,718.55	19,605,157.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	61,968,328.14	60,432,039.34	64,705,906.11
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	2.60%	2.70%	2.90%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.90%	0.90%	1.00%

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	2,936,056.71	18,107,197.26	N/A	Met
Second Prior Year (2023-24)	2,467,564.28	18,903,885.39	N/A	Met
First Prior Year (2024-25)	(1,004,584.09)	21,490,754.59	4.67%	Not Met
Budget Year (2025-26) (Information only)	(42,980.00)	20,109,585.00		

6C. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

SPENDING DOWN UNRESTRICTED ASSIGNED FUND BALANCES

7. CRITERION: Fund and Cash Balances

- A. STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$7,735,999
1.3%	\$7,736,000	to \$19,343,999
1.0%	\$19,344,000	to \$87,045,000
0.7%	\$87,045,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA
Pass-through
(Criterion 7A2b) if Criterion 7A, Line 1 is No:
County Office's Fund Balance Standard Percentage Level:

40,487,269.55
1.00%

7A-1. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

AJ

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	19,305,785.00	19,305,785.00	19,305,785.00

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	5,795,238.88	5,274,577.19	9.0%	Not Met
Second Prior Year (2023-24)	7,369,048.02	8,210,633.91	N/A	Met
First Prior Year (2024-25)	9,000,803.80	10,678,198.19	N/A	Met
Budget Year (2025-26) (Information only)	9,673,614.10			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

ONE-TIME, UNANTICIPATED EXPENDITURES DUE TO IT INFRASTRUCTURE OUTAGE.

- B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining If the County Office's Ending Cash Balance Is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	21,921,511.00	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

N/A

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$88,000 (greater of)	0	to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000	to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000	to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001	and over

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	40,487,269.55	42,272,592.63	42,382,496.16
County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	40,487,269.55	42,272,592.63	42,382,496.16
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	19,305,785.00	19,305,785.00	19,305,785.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	40,487,269.55	42,272,592.63	42,382,496.16
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,214,618.09	1,268,177.78	1,271,474.88
6. Reserve Standard - by Amount (From percentage level chart above)	774,000.00	774,000.00	774,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,214,618.09	1,268,177.78	1,271,474.88

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,543,343.90	1,512,714.55	1,392,260.06
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(2.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	360,000.00	360,000.00	360,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	1,903,343.90	1,872,714.55	1,752,260.06
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.70%	4.43%	4.13%
County Office's Reserve Standard (Section 8A, Line 7):	1,214,618.09	1,268,177.78	1,271,474.88
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

N/A

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? /

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

N/A

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

N/A

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

- 1b. If Yes, identify the expenditures:

N/A

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

N/A

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(926,601.22)			
Budget Year (2025-26)	(923,748.00)	(2,853.22)	(.3%)	Met
1st Subsequent Year (2026-27)	(950,000.00)	26,252.00	2.8%	Met
2nd Subsequent Year (2027-28)	(983,165.00)	33,165.00	3.5%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2024-25)	2,491.00			
Budget Year (2025-26)	0.00	(2,491.00)	(100.0%)	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2024-25)	1,655,569.69			
Budget Year (2025-26)	1,323,048.00	(332,521.69)	(20.1%)	Not Met
1st Subsequent Year (2026-27)	1,523,130.20	200,082.20	15.1%	Not Met
2nd Subsequent Year (2027-28)	1,340,474.73	(182,655.47)	(12.0%)	Not Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

N/A

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

N/A

- 1c. NOT MET - The projected transfers out of the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

25-26 INCLUDES ONE-TIME INTERFUND TRANSFER FROM UNRESTRICTED DIFFERENTIATED ASSISTANCE REVENUES TO FUND 12-PRESCHOOL PROGRAMS

- 1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

N/A

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase
in total annual payments)

N/A

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

N/A

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

N/A

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

LIFETIME HEALTH BENEFIT OFFERED AT LOWEST COST PLAN ARE PROVIDED AT NO COST TO A SELECT GROUP OF RETIREES

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund

Government Fund

0

4,447,761

4. OPEB Liabilities

a. Total OPEB liability

7,872,298.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

7,872,298.00

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jun 30, 2024

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Method

629,613.00

620,984.00

613,426.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

523,189.31

554,600.00

582,330.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

534,410.00

534,410.00

534,410.00

d. Number of retirees receiving OPEB benefits

44.00

44.00

44.00

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"
- No

- 2 Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

N/A

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	35.00	34.00	34.00	34.00

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

34,110

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No		

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
3.0%	3.0%	3.0%

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	95	97	97	97

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

YEAR TWO OF A THREE YEAR CONTRACT WITH CSEA, SENT TO CDE ON 8/8/24

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

6. Amount included for any tentative salary schedule increases

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes

Yes

Yes

5.0%

5.0%

5.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Yes

Yes

Yes

3.0%

3.0%

3.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

No

No

No

Yes

Yes

Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	64.0	64.4	64.4	64.4

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
5.0%	5.0%	5.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
3.0%	3.0%	3.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 12, 2025

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A3: PROJECTING SLIGHT DECLINE IN COUNTYWIDE ADA; A6: LIFETIME HEALTH BENEFITS OFFERED AT LOWEST COST PLAN ARE PROVIDED AT NO COST TO A SELECT GROUP OF RETIREES. A8: NEW CBO AS OF 07/01/24

End of County Office Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,776,002.00	7,807,332.00	0.4%
3) Other State Revenue		8300-8599	11,829,155.00	11,498,453.00	-2.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			19,605,157.00	19,305,785.00	-1.5%
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	19,605,157.00	19,305,785.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,605,157.00	19,305,785.00	-1.5%
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	(5,907.14)	(5,907.14)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(5,907.14)	(5,907.14)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(5,907.14)	(5,907.14)	0.0%
2) Ending Balance, June 30 (E + F1e)			(5,907.14)	(5,907.14)	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	973.86	973.86	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	(6,881.00)	(6,881.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,461,554.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,461,554.81		
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					
(G10 + H2) - (I6 + J2)			1,461,554.81		
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	7,776,002.00	7,807,332.00	0.4%
TOTAL, FEDERAL REVENUE			7,776,002.00	7,807,332.00	0.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	11,829,155.00	11,498,453.00	-2.8%
Prior Years	6500	8319	0.00	0.00	0.0%
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			11,829,155.00	11,498,453.00	-2.8%
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					
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			0.00	0.00	0.0%
TOTAL, REVENUES			19,605,157.00	19,305,785.00	-1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,776,002.00	7,807,332.00	0.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	11,829,155.00	11,498,453.00	-2.8%
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	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,605,157.00	19,305,785.00	-1.5%
TOTAL, EXPENDITURES			19,605,157.00	19,305,785.00	-1.5%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,776,002.00	7,807,332.00	0.4%
3) Other State Revenue		8300-8599	11,829,155.00	11,498,453.00	-2.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			19,605,157.00	19,305,785.00	-1.5%
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	19,605,157.00	19,305,785.00	-1.5%
10) TOTAL, EXPENDITURES			19,605,157.00	19,305,785.00	-1.5%
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	(5,907.14)	(5,907.14)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(5,907.14)	(5,907.14)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(5,907.14)	(5,907.14)	0.0%
2) Ending Balance, June 30 (E + F1e)			(5,907.14)	(5,907.14)	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	973.86	973.86	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	(6,881.00)	(6,881.00)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	.05	.05
6500	Special Education	973.81	973.81
Total, Restricted Balance		973.86	973.86

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	358,818.60	396,639.00	10.5%
3) Other State Revenue		8300-8599	1,972,784.00	3,081,241.00	56.2%
4) Other Local Revenue		8600-8799	1,050,506.04	1,140,730.68	8.6%
5) TOTAL, REVENUES			3,382,108.64	4,618,610.68	36.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	495,488.72	587,337.00	18.5%
2) Classified Salaries		2000-2999	893,883.78	1,116,508.87	24.9%
3) Employee Benefits		3000-3999	715,658.52	879,954.73	23.0%
4) Books and Supplies		4000-4999	235,643.54	250,043.00	6.1%
5) Services and Other Operating Expenditures		5000-5999	1,825,636.84	1,827,698.40	0.1%
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	339,158.01	445,320.00	31.3%
9) TOTAL, EXPENDITURES			4,505,468.41	5,106,862.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,123,360.77)	(488,251.32)	-56.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,500.00	222,500.00	2,866.7%
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			7,500.00	222,500.00	2,866.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,115,860.77)	(265,751.32)	-76.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,598,294.76	2,482,433.99	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,598,294.76	2,482,433.99	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,598,294.76	2,482,433.99	-31.0%
2) Ending Balance, June 30 (E + F1e)			2,482,433.99	2,216,682.67	-10.7%
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	2,115,114.13	1,749,362.81	-17.3%
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	367,549.86	467,549.86	27.2%
FUND 12 PROGRAM RESERVES	0000	9780	367,549.86		
FUND 12 PROGRAM RESERVES	0000	9780		467,549.86	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(230.00)	(230.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,684,005.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	414.85		
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			3,684,420.52		
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	24,881.23		
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			24,881.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,659,539.29		
FEDERAL REVENUE					
Child Nutrition Programs		8220	28,316.00	29,189.00	3.1%
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	330,502.60	367,450.00	11.2%
TOTAL, FEDERAL REVENUE			358,818.60	396,639.00	10.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,321.00	2,316.00	-0.2%
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	1,453,709.00	1,749,182.00	20.3%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	516,754.00	1,329,743.00	157.3%
TOTAL, OTHER STATE REVENUE			1,972,784.00	3,081,241.00	56.2%
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	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	559,055.04	425,412.68	-23.9%
All Other Fees and Contracts		8689	300,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	91,451.00	615,318.00	572.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,050,506.04	1,140,730.68	8.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, REVENUES			3,382,108.64	4,618,610.88	36.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	372,297.00	390,369.00	4.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	107,100.72	185,033.00	72.8%
Other Certificated Salaries		1900	16,091.00	11,935.00	-25.8%
TOTAL, CERTIFICATED SALARIES			495,488.72	587,337.00	18.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	210,417.00	321,204.00	52.7%
Classified Support Salaries		2200	110,468.00	120,261.00	8.9%
Classified Supervisors' and Administrators' Salaries		2300	410,971.22	545,236.87	32.7%
Clerical, Technical and Office Salaries		2400	162,027.56	129,807.00	-19.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			893,883.78	1,116,508.87	24.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	81,416.12	137,190.00	68.5%
PERS		3201-3202	294,737.76	302,497.26	2.6%
OASDI/Medicare/Alternative		3301-3302	20,132.63	24,709.14	22.7%
Health and Welfare Benefits		3401-3402	258,966.06	343,681.98	32.7%
Unemployment Insurance		3501-3502	657.10	851.66	29.6%
Workers' Compensation		3601-3602	38,665.62	44,639.38	15.4%
OPEB, Allocated		3701-3702	21,083.23	26,385.31	25.1%
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			715,658.52	879,954.73	23.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	219,388.77	236,843.00	8.0%
Noncapitalized Equipment		4400	3,054.77	0.00	-100.0%
Food		4700	13,200.00	13,200.00	0.0%
TOTAL, BOOKS AND SUPPLIES			235,643.54	250,043.00	6.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	356,783.00	322,518.00	-9.6%
Travel and Conferences		5200	60,015.78	51,655.00	-13.9%
Dues and Memberships		5300	2,847.00	2,700.00	-5.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	47,057.00	48,400.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,756.18	12,300.00	-64.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,249.00	19,611.00	-19.1%
Professional/Consulting Services and Operating Expenditures		5800	1,285,138.67	1,356,673.40	5.6%
Communications		5900	14,790.21	13,841.00	-6.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,825,636.84	1,827,698.40	0.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	339,158.01	445,320.00	31.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			339,158.01	445,320.00	31.3%
TOTAL, EXPENDITURES			4,505,469.41	5,106,862.00	13.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	7,500.00	7,500.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	215,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			7,500.00	222,500.00	2,866.7%
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					
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)			7,500.00	222,500.00	2,866.7%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	358,818.60	396,639.00	10.5%
3) Other State Revenue		8300-8599	1,972,784.00	3,081,241.00	56.2%
4) Other Local Revenue		8600-8799	1,050,506.04	1,140,730.68	8.6%
5) TOTAL, REVENUES			3,382,108.64	4,618,610.68	36.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		30,414.00	31,587.00	3.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,890,460.40	4,375,267.00	12.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		339,158.01	445,320.00	31.3%
8) Plant Services	8000-8999		245,437.00	254,688.00	3.8%
9) Other Outgo	9000-9999	Excepl 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,505,469.41	5,106,862.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,123,360.77)	(488,251.32)	-56.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,500.00	222,500.00	2,866.7%
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			7,500.00	222,500.00	2,866.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,115,860.77)	(265,751.32)	-76.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,598,294.76	2,482,433.99	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,598,294.76	2,482,433.99	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,598,294.76	2,482,433.99	-31.0%
2) Ending Balance, June 30 (E + F1e)			2,482,433.99	2,216,682.67	-10.7%
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	2,115,114.13	1,749,362.81	-17.3%
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	367,549.86	467,549.86	27.2%
FUND 12 PROGRAM RESERVES	0000	9780	367,549.86		
FUND 12 PROGRAM RESERVES	0000	9780		467,549.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(230.00)	(230.00)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	91,565.14	.14
5810	Other Restricted Federal	539,018.00	539,018.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	177,028.44	58,644.44
6131	Early Education: Resource & Referral Reserve Account for Department of Social Services Programs	22,657.46	22,657.46
7810	Other Restricted State	423,776.67	111,405.67
9010	Other Restricted Local	861,068.42	1,017,637.10
Total, Restricted Balance		2,115,114.13	1,749,362.81

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,464.00	31,464.00	0.0%
3) Other State Revenue		8300-8599	11,058.15	9,397.00	-15.0%
4) Other Local Revenue		8600-8799	(22.35)	0.00	-100.0%
5) TOTAL, REVENUES			42,499.80	40,861.00	-3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	12,800.00	13,579.00	6.1%
2) Classified Salaries		2000-2999	29,557.00	30,707.00	3.9%
3) Employee Benefits		3000-3999	19,439.00	22,544.00	16.0%
4) Books and Supplies		4000-4999	68,927.82	66,000.00	-4.2%
5) Services and Other Operating Expenditures		5000-5999	3,403.49	3,800.00	11.7%
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	4,342.00	4,780.00	10.1%
9) TOTAL, EXPENDITURES			138,469.31	141,410.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,969.51)	(100,549.00)	4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	88,041.69	100,548.00	14.2%
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			88,041.69	100,548.00	14.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,927.82)	(1.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,879.82	(48.00)	-100.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,879.82	(48.00)	-100.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,879.82	(48.00)	-100.6%
2) Ending Balance, June 30 (E + F1e)			(48.00)	(49.00)	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9760	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(48.00)	(49.00)	2.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(22,591.84)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(22,591.84)		
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					
(G10 + H2) - (I6 + J2)			(22,591.84)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	31,464.00	31,464.00	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			31,464.00	31,464.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,957.15	8,238.00	-17.3%
All Other State Revenue		8590	1,101.00	1,159.00	5.3%
TOTAL, OTHER STATE REVENUE			11,058.15	9,397.00	-15.0%
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	(22.35)	0.00	-100.0%
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			(22.35)	0.00	-100.0%
TOTAL, REVENUES			42,499.80	40,861.00	-3.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	12,800.00	13,579.00	6.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,800.00	13,579.00	6.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	29,557.00	30,707.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			29,557.00	30,707.00	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,546.00	3,754.00	5.9%
PERS		3201-3202	7,946.00	8,414.00	5.9%
OASDI/Medicare/Alternative		3301-3302	604.00	642.00	6.3%
Health and Welfare Benefits		3401-3402	5,200.00	7,613.00	46.4%
Unemployment Insurance		3501-3502	21.00	22.00	4.8%
Workers' Compensation		3601-3602	1,203.00	1,161.00	-3.5%
OPEB, Allocated		3701-3702	919.00	938.00	2.1%
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			19,439.00	22,544.00	16.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,000.00	11,000.00	22.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	59,927.82	55,000.00	-8.2%
TOTAL, BOOKS AND SUPPLIES			68,927.82	66,000.00	-4.2%
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	1,000.00	1,200.00	20.0%
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	(96.51)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	2,600.00	4.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,403.49	3,800.00	11.7%
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	4,342.00	4,780.00	10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,342.00	4,780.00	10.1%
TOTAL, EXPENDITURES			138,469.31	141,410.00	2.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	88,041.69	100,548.00	14.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			88,041.69	100,548.00	14.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2024-25		2025-26 Budget	Percent Difference
			Estimated	Actuals		
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)			88,041.69		100,548.00	14.2%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,464.00	31,464.00	0.0%
3) Other State Revenue		8300-8599	11,058.15	9,397.00	-15.0%
4) Other Local Revenue		8600-8799	(22.35)	0.00	-100.0%
5) TOTAL, REVENUES			42,499.80	40,861.00	-3.9%
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		133,127.31	135,430.00	1.7%
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		4,342.00	4,780.00	10.1%
8) Plant Services	8000-8999		1,000.00	1,200.00	20.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			138,469.31	141,410.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(95,969.51)	(100,549.00)	4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	88,041.69	100,548.00	14.2%
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			88,041.69	100,548.00	14.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,927.82)	(1.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,879.82	(48.00)	-100.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,879.82	(48.00)	-100.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,879.82	(48.00)	-100.6%
2) Ending Balance, June 30 (E + F1e)			(48.00)	(49.00)	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(48.00)	(49.00)	2.1%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,607.00	0.00	-100.0%
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			16,607.00	0.00	-100.0%
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	14,116.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,116.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,491.00	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	2,491.00	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			(2,491.00)	0.00	-100.0%
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	0.07	0.07	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.07	0.07	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.07	0.07	0.0%
2) Ending Balance, June 30 (E + F1e)			0.07	0.07	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	0.07	0.07	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.07		
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					
(G10 + H2) - (I6 + J2)			0.07		
FEDERAL REVENUE					
Forest Reserve Funds		8260	2,491.00	0.00	-100.0%
Pass-Through Revenues from					
Federal Sources		8287	14,116.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			16,607.00	0.00	-100.0%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			16,607.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	14,116.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,116.00	0.00	-100.0%
TOTAL, EXPENDITURES			14,116.00	0.00	-100.0%
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	2,491.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,491.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,607.00	0.00	-100.0%
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			16,607.00	0.00	-100.0%
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	14,116.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			14,116.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,491.00	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	2,491.00	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			(2,491.00)	0.00	-100.0%
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	0.07	0.07	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.07	0.07	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.07	0.07	0.0%
2) Ending Balance, June 30 (E + F1e)			0.07	0.07	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	0.07	0.07	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	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)			15,000.00	15,000.00	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)			15,000.00	15,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	436,208.82	451,208.82	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			436,208.82	451,208.82	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			436,208.82	451,208.82	3.4%
2) Ending Balance, June 30 (E + F1e)			451,208.82	466,208.82	3.3%
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%
	0000	9760			
d) Assigned					
Other Assignments		9780	91,208.82	106,208.82	16.4%
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780	91,208.82		
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780		106,208.82	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	360,000.00	360,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	451,477.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	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		9360	0.00		
10) TOTAL, ASSETS			451,477.90		
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	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					
(G10 + H2) - (I6 + J2)			451,477.90		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	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: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	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)			15,000.00	15,000.00	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)			15,000.00	15,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	436,208.82	451,208.82	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			436,208.82	451,208.82	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			436,208.82	451,208.82	3.4%
2) Ending Balance, June 30 (E + F1e)			451,208.82	466,208.82	3.3%
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%
	0000	9760			
d) Assigned					
Other Assignments (by Resource/Object)		9780	91,208.82	106,208.82	16.4%
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780	91,208.82		
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780		106,208.82	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	360,000.00	360,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	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)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,103,218.00	600,000.00	-45.6%
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			1,103,218.00	600,000.00	-45.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,203,218.00	700,000.00	-41.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,544,543.25	3,747,761.25	47.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,544,543.25	3,747,761.25	47.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,544,543.25	3,747,761.25	47.3%
2) Ending Balance, June 30 (E + F1e)			3,747,761.25	4,447,761.25	18.7%
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	3,747,761.25	4,447,761.25	18.7%
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780	3,747,761.25		
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780		4,447,761.25	
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	3,743,751.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	14,948.25		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	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			3,758,699.49		
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					
(G10 + H2) - (I6 + J2)			3,758,699.49		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,103,218.00	600,000.00	-45.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,103,218.00	600,000.00	-45.6%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			1,103,218.00	600,000.00	-45.6%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	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	Excepl 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)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,103,218.00	600,000.00	-45.6%
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			1,103,218.00	600,000.00	-45.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,203,218.00	700,000.00	-41.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,544,543.25	3,747,761.25	47.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,544,543.25	3,747,761.25	47.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,544,543.25	3,747,761.25	47.3%
2) Ending Balance, June 30 (E + F1e)			3,747,761.25	4,447,761.25	18.7%
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	3,747,761.25	4,447,761.25	18.7%
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780	3,747,761.25		
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780		4,447,761.25	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	10,000.00	-50.0%
5) TOTAL, REVENUES			20,000.00	10,000.00	-50.0%
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	552,300.00	0.00	-100.0%
6) Capital Outlay		6000-6999	352,116.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			904,416.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(884,416.00)	10,000.00	-101.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	456,810.00	400,000.00	-12.4%
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			456,810.00	400,000.00	-12.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(427,606.00)	410,000.00	-195.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	460,837.89	33,231.89	-92.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			460,837.89	33,231.89	-92.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			460,837.89	33,231.89	-92.8%
2) Ending Balance, June 30 (E + F1e)			33,231.89	443,231.89	1,233.8%
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	33,231.89	443,231.89	1,233.8%
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780	33,231.89		
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780		443,231.89	
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	594,169.53		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
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			594,169.53		
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 (G10 + H2) - (I6 + J2)			594,169.53		
FEDERAL REVENUE					
FEMA		8281	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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	10,000.00	-50.0%
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			20,000.00	10,000.00	-50.0%
TOTAL, REVENUES			20,000.00	10,000.00	-50.0%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
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	552,300.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			552,300.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	15,074.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	280,256.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	56,786.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			352,116.00	0.00	-100.0%
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		7289	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			904,416.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	56,810.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			456,810.00	400,000.00	-12.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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%

Description	Resource Codes	Object Codes	2024-25		2025-26 Budget	Percent Difference
			Estimated	Actuals		
Proceeds from Leases		8972	0.00		0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00		0.00	0.0%
Proceeds from SBITAs		8974	0.00		0.00	0.0%
All Other Financing Sources		8979	0.00		0.00	0.0%
(c) TOTAL, SOURCES			0.00		0.00	0.0%
USES						
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)			456,810.00		400,000.00	-12.4%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	10,000.00	-50.0%
5) TOTAL, REVENUES			20,000.00	10,000.00	-50.0%
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		904,416.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			904,416.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(884,416.00)	10,000.00	-101.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	456,810.00	400,000.00	-12.4%
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			456,810.00	400,000.00	-12.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(427,606.00)	410,000.00	-195.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	460,837.89	33,231.89	-92.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			460,837.89	33,231.89	-92.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			460,837.89	33,231.89	-92.8%
2) Ending Balance, June 30 (E + F1e)			33,231.89	443,231.89	1,233.8%
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	33,231.89	443,231.89	1,233.8%
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780	33,231.89		
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780		443,231.89	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	15.28	16.00	17.84	15.00	16.00	16.34
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	52.49	55.00	61.79	52.49	55.00	53.19
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	67.77	71.00	79.63	67.49	71.00	69.53
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	12.32	12.32	12.32	12.32	12.32	12.32
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.87	.87	.87	.87	.87	.87
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)	13.19	13.19	13.19	13.19	13.19	13.19
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	80.96	84.19	92.82	80.68	84.19	82.72
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	30,515.00	30,183.00	30,183.00	30,179.00	29,880.00	29,880.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		23,919,147.00	24,361,518.00	24,373,535.00	25,188,504.00	32,390,175.00	31,525,883.00	30,388,495.00	28,227,806.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		136,114.00	133,251.00	133,251.00	2,038.00	267,326.00	128,532.00	131,497.00	128,533.00
Property Taxes	8020-8079		469,686.00	2,122,028.00	2,435,459.00	7,652,154.00	1,260,216.00	763,175.00	1,674,710.00	5,590,480.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(6.00)	(1,347,634.00)	(2,983,512.00)	0.00
Federal Revenue	8100-8299		782,567.00	(592,118.00)	37,639.00	85,869.00	286,115.00	277,194.00	(313.00)	199,471.00
Other State Revenue	8300-8599		752,822.00	96,595.00	(118,686.00)	197,553.00	84,748.00	142,466.00	367,906.00	45,433.00
Other Local Revenue	8600-8799		45,111.00	136,645.00	122,728.00	403,875.00	382,059.00	749,401.00	446,890.00	184,134.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,186,300.00	1,896,401.00	2,610,411.00	8,341,489.00	2,280,458.00	713,134.00	(362,822.00)	6,148,051.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		504,127.00	475,952.00	502,571.00	43,433.00	952,994.00	497,225.00	518,155.00	508,345.00
Classified Salaries	2000-2999		571,027.00	549,623.00	563,377.00	564,795.00	565,895.00	573,109.00	581,492.00	586,168.00
Employee Benefits	3000-3999		378,459.00	354,703.00	438,139.00	186,395.00	457,956.00	404,583.00	392,388.00	390,739.00
Books and Supplies	4000-4999		53,120.00	34,048.00	44,550.00	44,986.00	46,982.00	28,668.00	56,149.00	69,110.00
Services	5000-5999		196,558.00	298,337.00	291,752.00	242,062.00	337,678.00	305,785.00	270,455.00	366,782.00
Capital Outlay	6000-6999		3,956.00	1,935.00	690.00	5,339.00	2,636.00	13,513.00	3,276.00	(1,665.00)
Other Outgo	7000-7499		21,622.00	52,442.00	(45,637.00)	52,808.00	630,007.00	27,639.00	(24,048.00)	1,295,602.00
Interfund Transfers Out	7600-7629		15,060.00	117,344.00	0.00	0.00	150,602.00	0.00	0.00	412,146.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,743,929.00	1,884,384.00	1,795,442.00	1,139,818.00	3,144,750.00	1,850,522.00	1,797,867.00	3,627,227.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			442,371.00	12,017.00	814,969.00	7,201,671.00	(864,292.00)	(1,137,388.00)	(2,160,689.00)	2,520,824.00
F. ENDING CASH (A + E)			24,361,518.00	24,373,535.00	25,188,504.00	32,390,175.00	31,525,883.00	30,388,495.00	28,227,806.00	30,748,630.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	30,748,630.00	30,929,915.00	26,096,262.00	26,305,064.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	128,532.00	108,569.00	574,939.00	108,569.00	0.00		1,981,151.00	1,981,151.00
Property Taxes	8020-8079	452,913.00	502,802.00	8,129,275.00	502,802.00			31,555,700.00	31,555,700.00
Miscellaneous Funds	8080-8099	6.00	(4,359,121.00)	(3,070,928.00)	(4,359,121.00)			(16,120,316.00)	(16,120,317.00)
Federal Revenue	8100-8299	47,337.00	660,342.00	852,123.00	660,342.00			3,296,568.00	3,296,567.00
Other State Revenue	8300-8599	91,683.00	1,315,118.00	1,119,240.00	1,315,118.00			5,410,016.00	5,410,015.00
Other Local Revenue	8600-8799	477,321.00	3,438,654.00	2,541,043.00	3,438,654.00			12,366,515.00	12,366,516.55
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		1,197,792.00	1,666,364.00	10,145,692.00	1,666,364.00	0.00	0.00	38,489,634.00	38,489,632.55
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	507,515.00	616,729.00	2,197,464.00	616,729.00	0.00		7,941,239.00	7,941,237.57
Classified Salaries	2000-2999	578,236.00	675,162.00	2,675,773.00	675,162.00	0.00		9,159,819.00	9,159,817.86
Employee Benefits	3000-3999	221,268.00	1,362,745.00	1,841,777.00	1,362,745.00	0.00		7,791,897.00	7,791,896.79
Books and Supplies	4000-4999	51,866.00	118,624.00	212,460.00	118,624.00	0.00		879,187.00	879,187.00
Serv/ices	5000-5999	315,090.00	1,496,415.00	1,569,753.00	1,496,415.00	0.00		7,187,082.00	7,187,083.33
Capital Outlay	6000-6999	5,087.00	45,933.00	49,501.00	45,933.00	0.00		176,134.00	176,133.00
Other Outgo	7000-7499	(662,555.00)	2,093,349.00	944,389.00	1,643,249.00	0.00		6,028,867.00	6,028,866.00
Interfund Transfers Out	7600-7629	0.00	91,060.00	445,773.00	91,060.00	0.00		1,323,045.00	1,323,048.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,076,507.00	6,500,017.00	9,936,890.00	6,049,917.00	0.00	0.00	40,487,270.00	40,487,269.55
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					0.00		0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599					0.00		0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650					0.00		0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		181,285.00	(4,833,653.00)	208,802.00	(4,383,553.00)	0.00	0.00	(1,997,636.00)	(1,997,637.00)
F. ENDING CASH (A + E)		30,929,915.00	26,096,262.00	26,305,064.00	21,921,511.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,921,511.00	

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	45,100,749.11
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,190,076.74
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	315,229.48
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,314,648.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,858,278.00
5. Interfund Transfers Out	All	9300	7600-7629	1,655,569.69
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	738,016.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	5,038,263.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				15,920,004.17
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	95,969.51
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				25,086,637.71
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				71.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				353,332.93
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.)			20,633,880.91	259,121.95
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)			20,633,880.91	259,121.95
B. Required effort (Line A.2 times 90%)			18,570,492.82	233,209.76
C. Current year expenditures (Line I.E and Line II.B)			25,086,637.71	353,332.93
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Budget, July 1
2024-25 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	12,231.49		20,636.41	32,867.90
2. State Lottery Revenue	8560	15,429.18		9,367.02	24,796.20
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)		27,660.67	0.00	30,003.43	57,664.10
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	24,862.00		11,424.00	36,286.00
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			3,769.00	3,769.00
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	0.00			0.00
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)		24,862.00	0.00	15,193.00	40,055.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	2,798.67	0.00	14,810.43	17,609.10
D. COMMENTS:					
Online curriculum software and copy charges for instructional materials					

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.

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		29,880.00	-0.97%	29,589.42	-0.97%	29,301.74
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	17,074,053.00	0.03%	17,079,541.00	0.05%	17,088,733.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	527,000.00	2.93%	542,463.00	3.33%	560,501.00
4. Other Local Revenues	8600-8799	3,504,929.00	0.06%	3,507,122.00	-0.25%	3,498,350.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,039,377.00)	-8.60%	(950,000.00)	3.49%	(983,165.00)
6. Total (Sum lines A1 thru A5c)		20,066,605.00	0.56%	20,179,126.00	-0.07%	20,164,419.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,637,183.00		2,919,042.00
b. Step & Column Adjustment				131,859.00		145,950.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				150,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,637,183.00	10.69%	2,919,042.00	5.00%	3,064,992.00
2. Classified Salaries						
a. Base Salaries				5,346,875.00		5,664,225.00
b. Step & Column Adjustment				267,350.00		283,215.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				50,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,346,875.00	5.94%	5,664,225.00	5.00%	5,947,440.00
3. Employee Benefits	3000-3999	3,359,212.00	6.42%	3,574,985.00	5.61%	3,775,575.00
4. Books and Supplies	4000-4999	438,098.00	3.17%	452,000.00	2.88%	465,000.00
5. Services and Other Operating Expenditures	5000-5999	3,560,498.00	3.14%	3,672,225.00	2.93%	3,780,000.00
6. Capital Outlay	6000-6999	135,000.00	11.11%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,110,325.00	-4.43%	4,883,854.00	-6.16%	4,582,963.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,800,654.00)	-11.14%	(1,600,000.00)	-1.56%	(1,575,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,323,048.00	15.12%	1,523,130.20	-11.99%	1,340,474.73
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,109,585.00	5.62%	21,239,461.20	1.37%	21,531,444.73
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(42,980.00)		(1,060,335.20)		(1,367,025.73)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,673,614.10		9,630,634.10		8,570,298.90
2. Ending Fund Balance (Sum lines C and D1)		9,630,634.10		8,570,298.90		7,203,273.17
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,056,938.20		7,027,234.35		5,780,663.11
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,543,343.90		1,512,714.55		1,392,260.06
2. Unassigned/Unappropriated	9790	2.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,630,634.10		8,570,298.90		7,203,273.17
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,543,343.90		1,512,714.55		1,392,260.06
c. Unassigned/Unappropriated	9790	2.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	360,000.00		360,000.00		360,000.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,903,345.90		1,872,714.55		1,752,260.06
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Applied State COLA, CPI, negotiated salary increases, step and column, and planned increased FTE in ESS						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	342,481.00	0.00%	342,481.00	0.00%	342,481.00
2. Federal Revenues	8100-8299	3,296,567.00	4.35%	3,439,964.00	2.17%	3,514,630.00
3. Other State Revenues	8300-8599	4,883,015.00	6.84%	5,217,061.00	3.00%	5,373,447.00
4. Other Local Revenues	8600-8799	8,861,587.55	3.70%	9,189,877.00	3.75%	9,534,487.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,039,377.00	-8.60%	950,000.00	3.49%	983,165.00
6. Total (Sum lines A1 thru A5c)		18,423,027.55	3.89%	19,139,383.00	3.18%	19,748,210.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,304,054.57		5,574,054.57
b. Step & Column Adjustment				270,000.00		283,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,304,054.57	5.09%	5,574,054.57	5.08%	5,857,054.57
2. Classified Salaries						
a. Base Salaries				3,812,942.86		4,003,592.86
b. Step & Column Adjustment				190,650.00		200,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,812,942.86	5.00%	4,003,592.86	5.00%	4,203,592.86
3. Employee Benefits	3000-3999	4,432,684.79	4.70%	4,641,023.00	5.47%	4,894,843.00
4. Books and Supplies	4000-4999	441,089.00	2.85%	453,650.00	0.59%	456,325.00
5. Services and Other Operating Expenditures	5000-5999	3,626,585.33	0.02%	3,627,170.00	-25.41%	2,705,595.00
6. Capital Outlay	6000-6999	41,133.00	-2.75%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,368,641.00	0.00%	1,368,641.00	0.00%	1,368,641.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,350,554.00	-1.89%	1,325,000.00	0.00%	1,325,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		20,377,684.55	3.22%	21,033,131.43	-0.87%	20,851,051.43
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,954,657.00)		(1,893,748.43)		(1,102,841.43)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,630,099.38		12,675,442.38		10,781,693.95
2. Ending Fund Balance (Sum lines C and D1)		12,675,442.38		10,781,693.95		9,678,852.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	12,675,444.38		10,781,693.95		9,678,852.52
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(2.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,675,442.38		10,781,693.95		9,678,852.52
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Applied State COLA, CPI, negotiated salary increases, step and column						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		29,880.00	-0.97%	29,589.42	-0.97%	29,301.74
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	17,416,534.00	0.03%	17,422,022.00	0.05%	17,431,214.00
2. Federal Revenues	8100-8299	3,296,567.00	4.35%	3,439,964.00	2.17%	3,514,630.00
3. Other State Revenues	8300-8599	5,410,015.00	6.46%	5,759,524.00	3.03%	5,933,948.00
4. Other Local Revenues	8600-8799	12,366,516.55	2.67%	12,696,999.00	2.65%	13,032,837.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		38,489,632.55	2.15%	39,318,509.00	1.51%	39,912,629.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,941,237.57		8,493,096.57
b. Step & Column Adjustment				401,859.00		428,950.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				150,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,941,237.57	6.95%	8,493,096.57	5.05%	8,922,046.57
2. Classified Salaries						
a. Base Salaries				9,159,817.86		9,667,817.86
b. Step & Column Adjustment				458,000.00		483,215.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				50,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,159,817.86	5.55%	9,667,817.86	5.00%	10,151,032.86
3. Employee Benefits	3000-3999	7,791,896.79	5.44%	8,216,008.00	5.53%	8,670,418.00
4. Books and Supplies	4000-4999	879,187.00	3.01%	905,650.00	1.73%	921,325.00
5. Services and Other Operating Expenditures	5000-5999	7,187,083.33	1.56%	7,299,395.00	-11.15%	6,485,595.00
6. Capital Outlay	6000-6999	176,133.00	7.87%	190,000.00	0.00%	190,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,478,966.00	-3.50%	6,252,495.00	-4.81%	5,951,604.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(450,100.00)	-38.90%	(275,000.00)	-9.09%	(250,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,323,048.00	15.12%	1,523,130.20	-11.99%	1,340,474.73
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		40,487,269.55	4.41%	42,272,592.63	0.26%	42,382,496.16
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,997,637.00)		(2,954,083.63)		(2,469,867.16)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		24,303,713.48		22,306,076.48		19,351,992.85
2. Ending Fund Balance (Sum lines C and D1)		22,306,076.48		19,351,992.85		16,882,125.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740	12,675,444.38		10,781,693.95		9,678,852.52
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,056,938.20		7,027,234.35		5,780,663.11
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,543,343.90		1,512,714.55		1,392,260.06
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,306,076.48		19,351,992.85		16,882,125.69
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,543,343.90		1,512,714.55		1,392,260.06
c. Unassigned/Unappropriated	9790	2.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	360,000.00		360,000.00		360,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,903,343.90		1,872,714.55		1,752,260.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.70%		4.43%		4.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <p>AJ</p>	Yes					
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		19,305,785.00		19,305,785.00		19,305,785.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		40,487,269.55		42,272,592.63		42,382,496.16
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		40,487,269.55		42,272,592.63		42,382,496.16
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		40,487,269.55		42,272,592.63		42,382,496.16
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,214,618.09		1,268,177.78		1,271,474.88
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		774,000.00		774,000.00		774,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,214,618.09		1,268,177.78		1,271,474.88
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

San Luis Obispo County Office of
Education
San Luis Obispo County

Budget, July 1
2025-26

40 10405 0000000

County School Service Fund
Special Education Revenue Allocations
Setup

Form SEAS
G8BUP5DZCB(2025-26)

Current LEA:	40-10405-0000000 San Luis Obispo County Office of Education	
Selected SELPA:	AJ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
AJ	San Luis Obispo County	(from Form SEA)

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

40 10405 0000000
Form SIAA
G8BUP5DZCB(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(24,152.49)	0.00	(343,500.01)				
Other Sources/Uses Detail					2,491.00	1,655,569.69		
Fund Reconciliation							0.00	0.00
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	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	24,249.00	0.00	339,158.01	0.00				
Other Sources/Uses Detail					7,500.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(96.51)	4,342.00	0.00				
Other Sources/Uses Detail					88,041.69	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	2,491.00		
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		

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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					1,103,218.00	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					456,810.00	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								
Expenditure Detail	0.00	0.00	0.00	0.00				

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	24,249.00	(24,249.00)	343,500.01	(343,500.01)	1,658,060.69	1,658,060.69	0.00	0.00

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(19,611.00)	0.00	(450,100.00)				
Other Sources/Uses Detail					0.00	1,323,048.00		
Fund Reconciliation								
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								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	19,611.00	0.00	445,320.00	0.00				
Other Sources/Uses Detail					222,500.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	4,780.00	0.00				
Other Sources/Uses Detail					100,548.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	19,611.00	(19,611.00)	450,100.00	(450,100.00)	1,323,048.00	1,323,048.00		

Budget, July 1
Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

San Luis Obispo County Office of Education

San Luis Obispo 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)

WWC - 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)
 - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9790	6105	9790	(\$230.00)
Explanation: confirmed			

CHK-RESOURCExOBJECTB - (Informational)
 - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9791	6105	9791	(\$230.00)

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

Passed

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

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

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

Passed

EFB-POSITIVE - (Warning)
 - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
10	0000	(\$6,881.00)
Explanation: confirmed		
Total of negative resource balances for Fund 10		(\$6,881.00)
12	6105	(\$230.00)
Explanation: confirmed		
Total of negative resource balances for Fund 12		(\$230.00)
13	0000	(\$48.00)
Explanation: confirmed		
Total of negative resource balances for Fund 13		(\$48.00)

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

Passed

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

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8700	(\$66,000.00)
Explanation: confirmed			

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	6500	8677	(\$9,710.00)
Explanation: confirmed			
01	7366	5800	(\$2,724.00)
Explanation: confirmed			
01	9010	5800	(\$296,583.00)
Explanation: confirmed			
10	0000	9790	(\$6,881.00)
Explanation: confirmed			
12	6105	9790	(\$230.00)
Explanation: confirmed			
13	0000	9790	(\$48.00)
Explanation: confirmed			

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.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>SUPPLEMENTAL CHECKS</u>	
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>

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

Passed

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.

Passed

Budget, July 1
Estimated Actuals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

San Luis Obispo County Office of Education

San Luis Obispo 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)

WWC - 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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9790	6105	9790	(\$230.00)
Explanation: Will be corrected at year end			

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

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

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

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

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6690	9500	(\$2,157.54)
Explanation: Will be corrected at year end			
01	9010	9500	(\$24,940.81)
Explanation: Will be corrected at year end			

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**

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	(\$6,881.00)
Explanation: Will be corrected at year end		
Total of negative resource balances for Fund 10		(\$6,881.00)
12	6105	(\$230.00)
Explanation: Will be corrected at year end		
Total of negative resource balances for Fund 12		(\$230.00)
13	0000	(\$48.00)
Explanation: Will be corrected at year end		
Total of negative resource balances for Fund 13		(\$48.00)

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

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

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)
 Exception

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8700	(\$64,233.00)
Explanation: confirmed			
01	9010	8100	(\$1,045.91)
Explanation: confirmed			
12	6102	7200-7600	(\$11,943.49)
Explanation: confirmed			

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

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

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

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

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

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

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

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

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

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

Passed

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3213	6200	(\$1,005.35)
Explanation: confirmed			
01	7029	8520	(\$1,132.00)
Explanation: confirmed			
01	9010	2100	(\$66.00)
Explanation: confirmed			
10	0000	9790	(\$6,881.00)
Explanation: confirmed			
12	5055	3602	(\$615.28)
Explanation: confirmed			
12	5055	4300	(\$507.00)
Explanation: confirmed			
12	5055	5200	(\$832.94)
Explanation: confirmed			
12	5055	6400	(\$5,697.00)
Explanation: confirmed			
12	5320	3401	(\$22.00)
Explanation: confirmed			
12	6105	9790	(\$230.00)
Explanation: confirmed			
12	9010	4400	(\$326.76)
Explanation: confirmed			
13	0000	9790	(\$48.00)
Explanation: confirmed			
13	5310	8660	(\$22.35)
Explanation: confirmed			

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	7029	(\$1,132.00)
Explanation: confirmed		

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

Passed

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

Passed

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

Passed

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

SUPPLEMENTAL CHECKS

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

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.SUBSCRIPT.LIAB.9660		\$134,004.00
DEBT.GOV.PENSION.LIAB.9663		\$22,058,161.00
DEBT.GOV.OPEB.9664		\$7,917,271.00
DEBT.GOV.COMP.ABS.9665		\$417,013.00
DEBT.GOV.CAP.LEASES.9667		\$321,066.00

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