

2025-26 Unaudited Actuals Report



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE

James J. Brescia, Ed.D

County Superintendent of Schools

County Board of Education:

Joel Peterson

Scott Knuckles

Kathryn Madonna

Juan Olivarria

Diane A. Ward

Aaron Asplund

Assistant Superintendent,
Business Services

Melissa Abbey

Director of Fiscal Services



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**
LEADERSHIP ■ COMMUNITY ■ SERVICE

To: James Brescia, Ed.D., County Superintendent of Schools

From: Aaron Asplund, Assistant Superintendent, Business Services
Melissa Abbey, Director of Fiscal Services

Date: October 1, 2026

Re: *2025-26 Unaudited Actuals Narrative*

Budget Principles

The San Luis Obispo County Office of Education's 2025-26 Unaudited Actuals are presented for the County Board of Education's review and approval. The 2025-26 Unaudited Actuals reporting reflects financial activity that occurred from July 1, 2025, through June 30, 2026. Included in the 2025-26 Unaudited Actuals report is the 2026-27 Adopted Budget, for which the only changes are the beginning and ending balances.

Summaries of the 2025-26 Unaudited Actuals are as follows:

- Page 2 - All Funds Summary
- Page 3 - General Fund Revenues
- Page 5 - General Fund Expenditures
- Page 7 - Reserves and Assignments
- Attachment A - Multiyear Projection Unaudited Actuals
- Attachment B—Comparison of Changes—Estimated and Unaudited Actuals
- Attachment C - 2025-26 LCFF Calculations-Unaudited Actuals

All Funds | 2025-26 Unaudited Actuals

The total 2025-26 unaudited actuals revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

Fund #	Fund Name	Beginning Balance	Revenues + Transfers In	Expenditures + Transfers Out	Ending Balance
01	General Fund	\$23,152,293	\$40,056,062	\$43,525,389	\$19,682,966
02	SELPA*	\$1,926,465	\$2,151,671	\$2,572,488	\$1,505,648
10	Special Education Pass-Through Fund	\$16,802	\$19,368,907	\$19,384,067	\$1,642
12	Child Development Fund	\$2,662,784	\$4,086,595	\$4,388,325	\$2,361,054
13	Cafeteria Special Revenue Fund	\$173	\$145,824	\$142,925	\$3,072
16	Forest Reserve Fund	\$0	\$19,818	\$19,818	\$0
17	Special Reserve Fund	\$462,194	\$16,022	\$0	\$478,216
20	Special Reserve Fund (Postemployment Benefits)	\$3,847,709	\$735,285	\$0	\$4,582,994
40	Special Reserve Fund (Capital Outlay Projects)	\$1,586,747	\$1,064,865	\$183,904	\$2,467,708
Totals		33,655,166	67,645,049	70,216,916	31,083,299

** Included in Fund 01 for SACS.*



General Fund Revenues | 2025-26 Unaudited Actuals

SLOCOE's General Fund unrestricted and restricted annual activity reflects an overall increase of **\$346,050** from estimated actual projections due to the following:

UNRESTRICTED REVENUES:

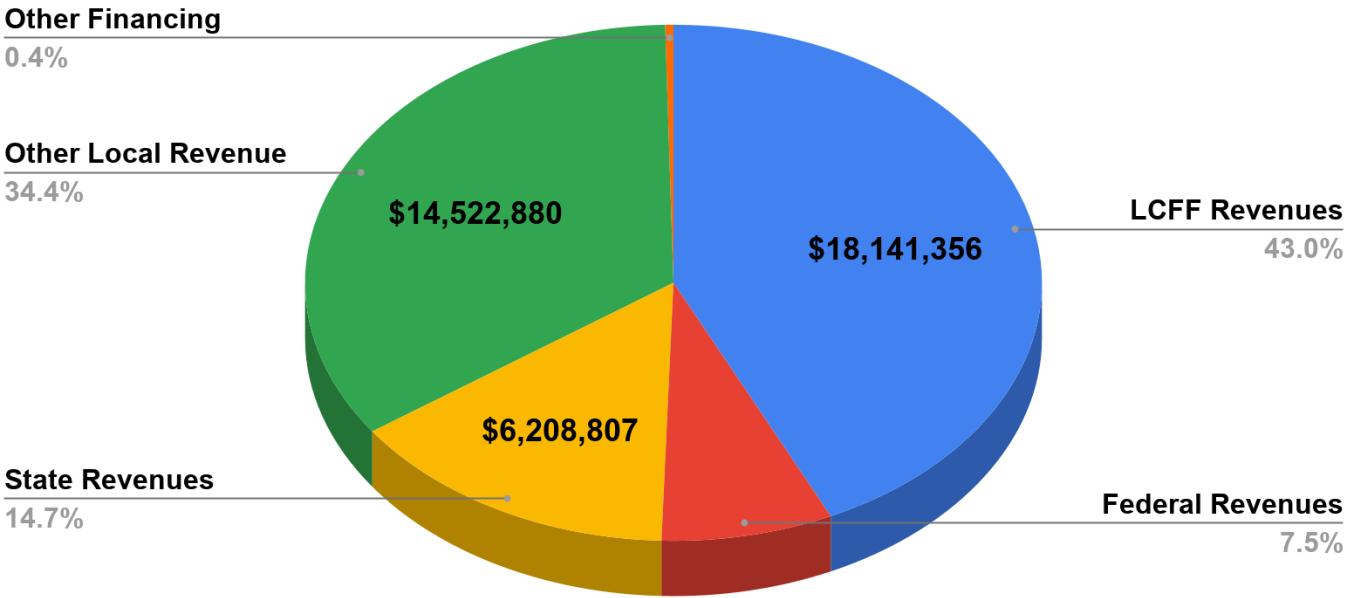
- LCFF funding sources reflect a countywide funded ADA of 30,499.97.
- LCFF funding sources increased to reflect annual property tax revenues for both San Luis Obispo and Monterey County
- Due to increased property taxes, the Property Tax Transfer to Special Education was increased from Estimated Actual Projections, offsetting LCFF revenues
- Interest increased to reflect actual interest earned on "cash in treasury."
- All Other Local Revenue decreased to reflect donations, interagency services, and miscellaneous revenues not realized

RESTRICTED REVENUES:

- Federal revenues decreased to reflect amounts not spent in Title 1 Part A and Part D, Title II, and other ESSA funding sources. Carry-over revenues will be recognized in the **2026-27** First Interim Report
- Other state revenues decreased to reflect changes in ELOP, CTE, special education & other state pass-through revenues. Pass-through revenues not expended in fiscal year 2025-26 will be recognized in the **2026-27** First Interim Report
- Local Community Redevelopment Funds (RDA) were increased to reflect annual funding
- Other local restricted revenues were adjusted to reflect interagency and tuition contracts for regional special education programs and other agency contracts.
- Contributions from unrestricted resources to SLOCOE unrestricted and restricted programs are as follows:
 - o Communications & Media \$ 110,507
 - o Countywide Arts Outreach \$ 300,000
 - o Countywide Education Incentives \$ 425,070
 - o District Support & Data Processing \$ 117,018
 - o Encore Facility Tenant Improvements \$ 443,968
 - o Ongoing & Major Maintenance \$ 687,418
 - o SIPE Safety Program Required Match: \$ 5,363
 - o Alternative Education:
 - Home-To-School Transportation \$ 326,751
 - o Innovations in Education \$ 158,533
 - o Field Studies \$ 60,000
 - o Countywide SELPA Induction support to districts \$ 66,000



General Fund Revenues

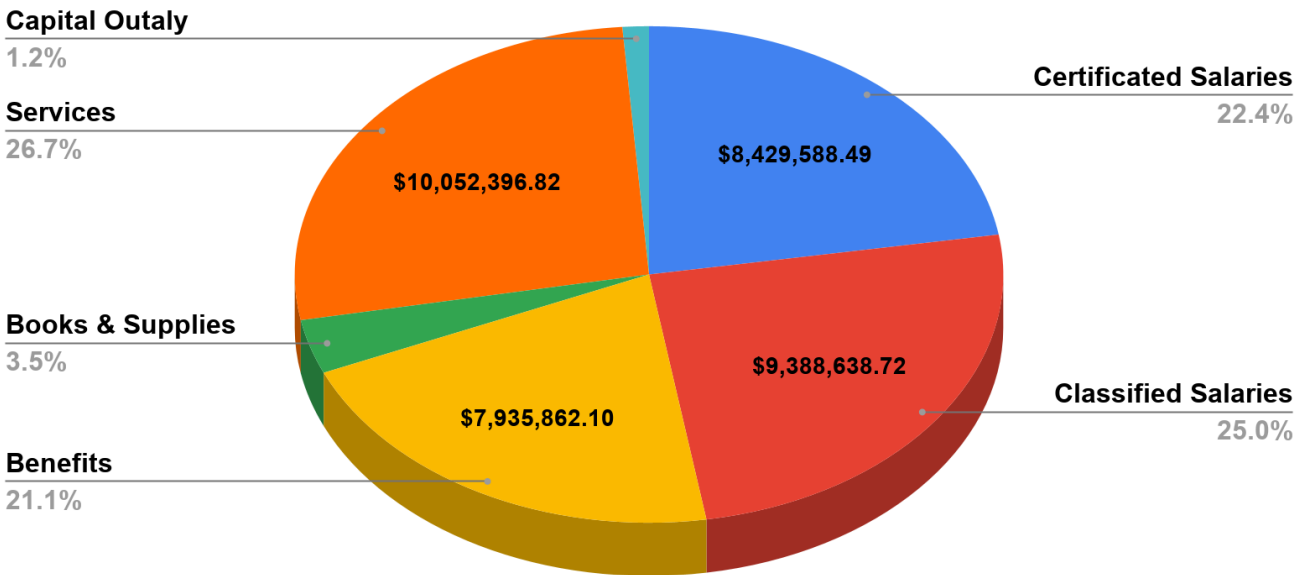


General Fund Expenditures | 2025-26 Unaudited Actuals

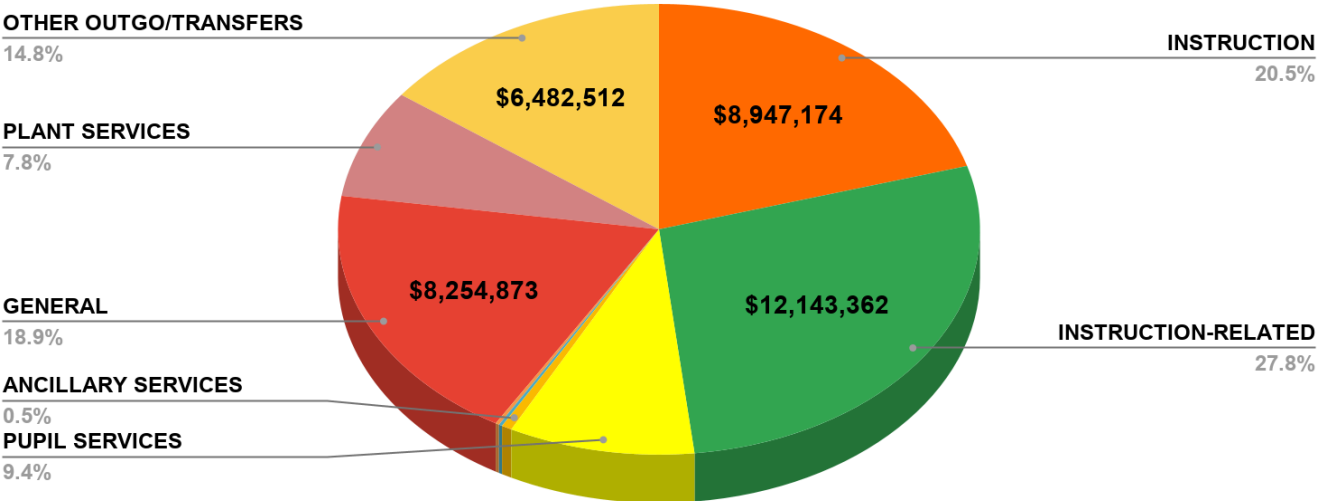
- Certificated teaching salaries and benefits increased due to salary increases and extra-duty paid based on program needs. Certified management and other certified salaries and benefits increased to reflect current positions. Unrestricted salaries decreased, and restricted salaries increased to reflect reallocation of funding
- Classified salaries and benefits decreased due to vacant positions, vacation pay-outs not earned, and reduction of overtime not worked
- Employee benefits adjusted in accordance with actual salary costs; health & welfare actual costs decreased from budgetary projections
- Material and supply expenditures decreased to reflect carry-over funds expended and program needs. 2025-26 carryovers will be recognized in the **2026-27** First Interim Report
- Sub-agreement costs increased to reflect pass-through dollars expended
- Travel and conference and dues expenditures decreased to reflect actual expenditures
- Utility expenditures decreased; lease and repair expenditures decreased
- Consulting and other services decreased to reflect unspent grant awards. 2025-26 carryover expenditure amounts will be reflected in the **2026-27** First Interim Report, object 5899
- Communication costs decreased
- Capital outlay expenditures decreased to reflect work-in-progress for ongoing facility projects; 2025-26 carry-over/work-in-progress expenditure amounts will be reflected in the **2026-27** First Interim Report
- Object 7211, Transfers of pass-through expenses, decreased to reflect unspent grant awards. 2025-26 carryovers will be recognized in the **2026-27** First Interim Report
- Object 7299 increased to reflect the booking of the 2025-26 excess property taxes (not for SLOCOE use—must be returned to county government) in the amount of **\$5,549,407** based on final LCFF calculations; A prior-year credit in the amount of **<\$11,033>** is also reflected in this object
- Indirect costs increased \$48,155 due to corresponding increased restricted expenditures. This increase in indirect costs also increases the unrestricted fund balance. Indirect costs will be recognized for applicable 2025-26 carry-over funds in the **2026-27** First Interim Report
- Other outgo /transfers out from Fund 01 Unrestricted and restricted sources are as follows:
 - Fund 12-Child Care Planning Council \$ 7,500
 - Fund 12-Ticket-To-Teach \$ 462,948
 - Fund 12-Early Learning Child Education \$ 215,000
 - Fund 13-Alternative Education:
 - Child Nutrition School Program \$ 96,720
 - Fund 20-Postemployment Benefits—Lifetime retirees: \$ 600,000
 - Fund 40-Capital Outlay Facility Projects \$ 400,000
 - Fund 40-Capital Outlay Technology Resource 9695 \$ 500,000
 - Fund 40-Loma Vista Capital Facilities-Resource 9602 \$ 89,870
- Interfund Transfers into Fund 01 as follows:
 - From Fund 12 repayment to Fund 01 (interest) \$ 150,000
 - From Fund 16 for Forest Reserve Revenues \$ 2,973



General Fund Expenditures & Other Outgoing Transfers

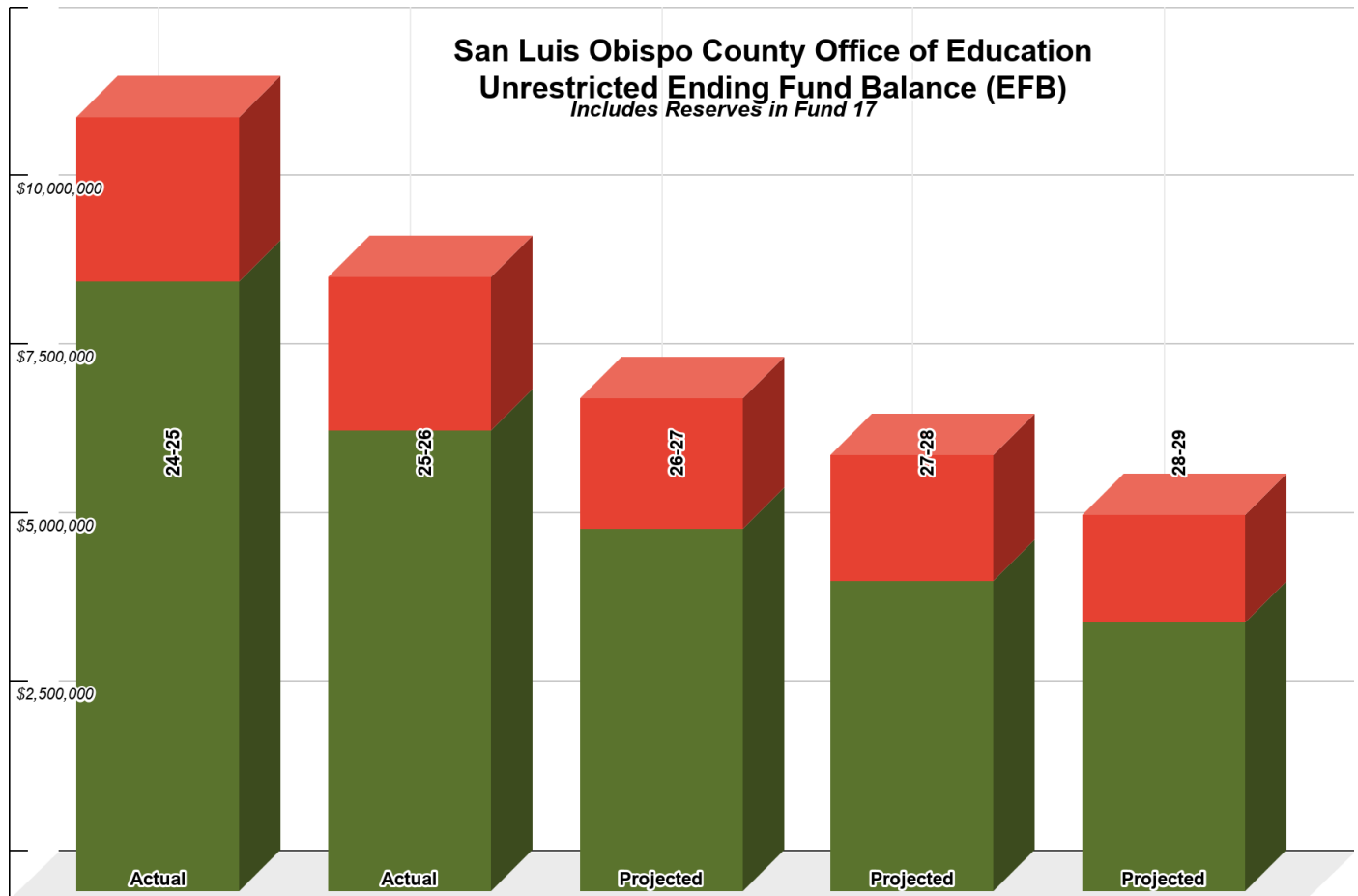


General Fund Expenditures by Function



Reserve for Economic Uncertainties

The reserve for economic uncertainties will meet the state-required 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, is not met. The chart titled "Ending Fund Balance" shows a multi-year comparison of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the General Fund.



Ending Fund Balances (EYB) (2 Years Actuals, 3 Out Years Projected)	Actual Ending Fund Balance		Projected Ending Fund Balance		
	24-25	25-26	26-27	27-28	28-29
Reserved for Economic Uncertainties *Includes Fund 17 Reserves	2,444,851	2,279,910	1,941,592	1,870,789	1,590,801
Assigned Reservations	9,031,824	6,837,672	5,362,517	4,601,949	3,980,098
Reserve Percent	5.77%	4.95%	4.59%	4.41%	3.68%

** Includes Fund 17 Reserves*



FUND 01 Assignments

RESC	Description	Amount
0006	BILLOUTS - DISTRICT CONTRACTS	\$ 147.40
0011	COMMUNICATIONS & MEDIA	\$ 75,000.00
0014	EMPLOYEE OF THE YEAR	\$ 21,358.20
0015	EDUCATION INCENTIVES COUNTYWIDE	\$ 135,883.42
0101	ONE-TIME FUTURE BOARD ACTIONS	\$ 601,068.70
0240	LOMA VISTA COMMUNITY SCHOOL PROGRAM RESERVES	\$ 783,930.32
0241	JUVENILE COURT SCHOOL PROGRAM RESERVES	\$ 534,469.31
0424	DATA PROCESSING COUNTYWIDE	\$ 59,133.11
0704	SLOCOE EMPLOYEE EDUCATION INCENTIVES	\$ 166,215.08
0822	TIP/CASC	\$ 361,005.56
0830	COE LCAP OVERSIGHT	\$ 126,944.76
0831	DIFFERENTIATED ASSISTANCE	\$ 1,911,241.63
0911	CA CLASSIFIED TEACHER CREDENTIAL PROG	\$ 175,513.30
0930	INNOVATIONS IN EDUCATION	\$ 158,533.00
1100	LOTTERY FUNDS	\$ 2,228.51
0000	COUNTY-WIDE FISCAL OVERSIGHT	\$ 100,000.00
0000	COMPENSATED ABSENCES PAYABLE ENDING 06/30/26	\$ 500,000.00
0000	25-26 PENDING LITIGATION	\$ 500,000.00
0000	ENCORE FACILITY IMPROVEMENTS	\$ 100,000.00
0000	SUPERINTENDENT DISCRETIONARY FUNDS	\$ 50,000.00
0000	TECHNOLOGY INFRASTRUCTURE DEFERRED MAINTENANCE PLAN	\$ 150,000.00
0000	FUTURE BOARD ACTIONS	\$ 125,000.00
0000	LOMA VISTA CAPITAL PROJECT-FUND 40	\$ 200,000.00
	TOTAL ASSIGNMENTS - FUND 01 =	\$6,837,672.30



Grants / Revenues Ending in Fiscal Year 2025-26			
Fd	RESC #	Resource	Grant Amount
01	3183	ESSA-CSI SCH IMPROV FOR COE	\$33,503
01	3183	CSI—SPECIAL EDUCATION	\$11,528
01	6266	EDUCATOR EFFECTIVENESS BLOCK GRANT	\$137,304
01	6762	ARTS & MUSIC INSTRUCTIONAL MATERIALS	\$17,203
01	7032	KIT FUNDS	\$17,829
01	7812	BEHAVIORAL HEALTH BRIDGE GRANT	\$155,875
01	7823	MTSS PHASE 3	\$21,471
01	7886	CYBHI-ROUND 2	\$564,768
12	6102	CHILD DEVELOPMENT UNV PREK ROUND 1	\$39,461
12	6690	TOBACCO USE PREV ED - GR 6-12	\$139,277
12	9146	EARLY MATH INITIATIVE PROGRAM	\$20,669
		Total	\$1,176,042



Other Funds Operated by SLOCOE

Fund 10 – Special Education Pass-Thru Fund

This fund is used 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 12 – Child Development Fund

This fund is used to account for federal, state, and local funding sources for the State Preschool program, First 5 funding, and all funding for the Child Care Planning Council.

Form 13-Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest & all Other Local Revenue

The Cafeteria Special Revenue Fund (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 (Education Code sections 38091 and 38100).

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.

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 our office and the districts for data processing hardware. The fund also contains an additional reserve for economic uncertainty.

Fund 20 – Retiree Health Benefits Fund

This fund may be used pursuant to *Education Code* Section 42840 to account for amounts the LEA has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure (*Education Code* Section 42842). SLOCOE continues to use a combination of “pay-as-you-go” and transfers from Fund 20 to finance the obligation.

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$10,000 and an estimated useful life of more than three years.



Final Comments

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



San Luis Obispo County Office of Education
Multi-Year Projection Summary 2025-26 Unaudited Actuals

	2025-26 Unaudited Actuals			2026-27 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	17,797,595	343,761	18,141,356	17,678,772	329,785	18,008,557	17,685,898	329,785	18,015,683	17,693,456	329,785	18,023,241
2) Federal Revenue	-	3,181,717	3,181,717	-	3,002,890	3,002,890	-	3,092,293	3,092,293	-	3,178,297	3,178,297
3) Other State Revenue	790,957	5,417,850	6,208,807	457,000	5,148,214	5,605,214	471,586	5,222,298	5,693,884	485,700	5,173,055	5,658,755
4) Other Local Revenue	4,154,739	10,368,141	14,522,880	4,063,415	9,750,967	13,814,382	4,130,500	10,073,844	14,204,344	4,230,000	10,424,523	14,654,523
5) TOTAL REVENUES	\$ 22,743,292	\$ 19,311,468	\$ 42,054,760	\$ 22,199,187	\$ 18,231,857	\$ 40,431,044	\$ 22,287,984	\$ 18,718,220	\$ 41,006,204	\$ 22,409,156	\$ 19,105,660	\$ 41,514,816
B. Expenditures												
1) Certificated Salaries	2,984,074	5,445,514	8,429,588	3,180,995	5,337,388	8,518,383	3,183,299	5,604,258	8,787,557	3,343,799	5,884,471	9,228,270
2) Classified Salaries	5,607,827	3,780,812	9,388,639	5,693,504	4,129,213	9,822,717	5,978,309	4,334,372	10,312,681	6,277,159	4,550,403	10,827,562
3) Employee Benefits	3,554,048	4,381,814	7,935,862	3,673,099	3,811,870	7,484,969	3,899,515	4,024,520	7,924,035	4,055,500	4,192,565	8,248,065
4) Books and Supplies	698,150	628,101	1,326,251	554,674	476,816	1,031,490	571,835	477,595	1,049,430	525,000	484,515	1,009,515
5) Services & Other Operating	4,461,258	5,591,139	10,052,397	4,412,954	4,230,872	8,643,826	4,559,489	4,144,615	8,704,104	4,525,500	4,089,201	8,614,701
6) Capital Outlay	53,831	398,879	452,711	125,000	56,614	181,614	100,000	50,000	150,000	75,000	50,000	125,000
7) Other Outgo	5,538,374	944,138	6,482,512	5,115,864	258,601	5,374,465	4,791,576	258,600	5,050,176	4,571,385	258,600	4,829,985
8) Indirect Costs	(1,804,553)	1,462,434	(342,119)	(1,456,363)	1,187,747	(268,616)	(1,456,363)	1,187,747	(268,616)	(1,456,363)	1,187,747	(268,616)
9) Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
9) TOTAL EXPENDITURES	\$ 21,093,009	\$ 22,632,831	\$ 43,725,840	\$ 21,299,727	\$ 19,489,121	\$ 40,788,848	\$ 21,627,660	\$ 20,081,707	\$ 41,709,367	\$ 21,916,980	\$ 20,697,502	\$ 42,614,482
C. Excess (Deficiency) of Revenues over Expenditures	1,650,283	(3,321,363)	(1,671,080)	899,460	(1,257,264)	(357,804)	660,324	(1,363,487)	(703,163)	492,176	(1,591,842)	(1,099,666)
D. Other Financing												
1) Transfers In	152,973	-	152,973	-	-	-	-	-	-	-	-	-
2) Transfers Out	(2,327,037)	(45,000)	(2,372,037)	(1,520,569)	-	(1,520,569)	(725,275)	-	(725,275)	(587,050)	-	(587,050)
3) Contributions	(1,607,503)	1,607,503	-	(1,192,365)	1,192,365	-	(998,800)	998,800	-	(806,965)	806,965	-
4) Total Finances & Uses	(3,781,567)	1,562,503	(2,219,064)	(2,712,934)	1,192,365	(1,520,569)	(1,724,075)	998,800	(725,275)	(1,394,015)	806,965	(587,050)
E. Net Increase (Decrease) in Fund Balance	\$ (2,131,284)	\$ (1,758,860)	\$ (3,890,144)	\$ (1,813,474)	\$ (64,899)	\$ (1,878,373)	\$ (1,063,751)	\$ (364,687)	\$ (1,428,438)	\$ (901,839)	\$ (784,877)	\$ (1,686,716)
F. Fund Balance												
1) Beginning Fund Balance	11,151,597	13,927,161	25,078,758	9,020,313	12,168,301	21,188,614	7,206,839	12,103,402	19,310,241	6,143,088	11,738,715	17,881,803
2) Ending Fund Balance	9,020,313	12,168,301	21,188,614	7,206,839	12,103,402	19,310,241	6,143,088	11,738,715	17,881,803	5,241,249	10,953,838	16,195,087
2a) Non Spendable	30,350	-	30,350	30,350	-	30,350	30,350	-	30,350	30,350	-	30,350
Prepaid Expenditures	232,380	7,855	240,235	232,380	-	232,380	-	-	-	-	-	-
2d) Assigned: All Other	6,837,672	-	6,837,672	5,362,517	-	5,362,517	4,601,949	-	4,601,949	3,980,098	-	3,980,098
2f) Reserves:												
Fund 01	1,919,910	-	1,919,910	1,581,592	-	1,581,592	1,510,789	-	1,510,789	1,230,801	-	1,230,801
Fund 17	360,000	-	360,000	360,000	-	360,000	360,000	-	360,000	360,000	-	360,000
<i>Unassigned Unrestricted Fund</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Reserve Percent	4.95%			4.59%			4.41%			3.68%		

Comparison of Changes Summary 2025-26
Comparison Between 2025-26 Estimated & Unaudited Actuals

	2025-26 Estimated Actuals			2025-26 Unaudited Actuals			Change			Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
A. Revenues											
1) LCFF Sources	17,701,394	342,428	18,043,822	17,797,595	343,761	18,141,356	96,201	1,333	97,534	0.54%	0.39%
2) Federal Revenue	0	3,379,948	3,379,948	0	3,181,717	3,181,717	0	(198,231)	(198,231)	0.00%	-5.86%
3) Other State Revenue	788,732	7,868,115	8,656,847	790,957	5,417,850	6,208,807	2,225	(2,450,265)	(2,448,040)	0.28%	-31.14%
4) Other Local Revenue	4,531,769	9,869,776	14,401,545	4,154,739	10,368,141	14,522,880	(377,030)	498,365	121,335	-8.32%	5.05%
5) TOTAL REVENUES	\$ 23,021,895	\$ 21,460,267	\$ 44,482,162	\$ 22,743,292	\$ 19,311,468	\$ 42,054,760	\$ (278,603)	\$ (2,148,799)	\$ (2,427,402)		
B. Expenditures											
1) Certificated Salaries	3,012,101	5,219,902	8,232,003	2,984,074	5,445,514	8,429,588	(28,027)	225,612	197,585	-0.93%	4.32%
2) Classified Salaries	5,634,977	3,786,270	9,421,247	5,607,827	3,780,812	9,388,639	(27,150)	(5,458)	(32,608)	-0.48%	-0.14%
3) Employee Benefits	3,587,215	4,397,960	7,985,175	3,554,048	4,381,814	7,935,862	(33,167)	(16,146)	(49,313)	-0.92%	-0.37%
4) Books and Supplies	772,875	753,839	1,526,714	698,150	628,101	1,326,251	(74,726)	(125,738)	(200,464)	-9.67%	-16.68%
5) Services & Other Operating	5,207,752	6,953,666	12,161,418	4,461,258	5,591,139	10,052,397	(746,494)	(1,362,527)	(2,109,021)	-14.33%	-19.59%
6) Capital Outlay	158,889	417,337	576,226	53,831	398,879	452,711	(105,058)	(18,458)	(123,516)	-66.12%	-4.42%
7) Other Outgo	5,419,037	1,412,310	6,831,347	5,538,374	944,138	6,482,512	119,337	(468,172)	(348,835)	2.20%	-33.15%
8) Indirect Costs	(1,756,397)	1,365,223	(391,174)	(1,804,553)	1,462,434	(342,119)	(48,156)	97,211	49,055	2.74%	7.12%
9) Other Adjustments	0	0	0	0	0	0	0	0	0	0.00%	0.00%
9) TOTAL EXPENDITURES	\$ 22,036,449	\$ 24,306,507	\$ 46,342,956	\$ 21,093,009	\$ 22,632,831	\$ 43,725,840	\$ (943,441)	\$ (1,673,676)	\$ (2,617,116)		
C. Excess (Deficiency) of Revenues over Expenditures	985,446	(2,846,240)	(1,860,794)	1,650,283	(3,321,363)	(1,671,080)	664,838	(475,123)	189,714	67.47%	16.69%
D. Other Financing Sources/Uses											
1) Transfers In	151	0	151	152,973	0	152,973	152,822	0	152,822	101206.44%	0.00%
2) Transfers Out	(2,330,551)	(45,000)	(2,375,551)	(2,327,037)	(45,000)	(2,372,037)	3,514	0	3,514	-0.15%	0.00%
3) Contributions	(1,524,262)	1,524,262	0	(1,607,503)	1,607,503	0	(83,241)	83,241	0	5.46%	5.46%
4) Total Finances & Uses	(3,854,662)	1,479,262	(2,375,400)	(3,781,567)	1,562,503	(2,219,064)	(79,727)	83,241	3,514	2.07%	5.63%
E. Net Increase (Decrease) in Fund Balance	\$ (2,869,216)	\$ (1,366,978)	\$ (4,236,194)	\$ (2,131,284)	\$ (1,758,860)	\$ (3,890,144)	\$ 585,111	\$ (391,882)	\$ 193,228		
F. Fund Balance											
1) Beginning Fund Balance	11,151,597	13,927,161	25,078,758	11,151,597	13,927,161	25,078,758	0	0	0	0.00%	0.00%
2) Ending Fund Balance	8,282,381	12,560,183	20,842,564	9,020,313	12,168,301	21,188,614	737,932	(391,882)	346,050	8.91%	-3.12%
2a) Non Spendable	30,350	0	30,350	30,350	0	30,350	0	0	0		
Prepaid Expenditures	230,641	0	230,641	232,380	7,855	240,235	1,739	7,855	(9,594)	0.75%	-100.00%
2d) Other Assignments	6,526,443	0	6,526,443	6,837,672	0	6,837,672	311,229	0	311,229	4.77%	0.00%
2f) Reserves:											
Fund 01	1,494,945	0	1,494,945	1,919,910	0	1,919,910	424,965	0	424,965	28.43%	0.00%
Fund 17	360,000	0	360,000	360,000	0	360,000	0	0	0	0.00%	0.00%
Unassigned Fund Balance	1			-			\$ 1				
Reserve Percent	3.81%			4.95%			1.14%				

San Luis Obispo Co. Office of Education		8/13/2026			
		2025-26	2026-27	2027-28	2028-29
SUMMARY OF FUNDING		COLA 2.30%	COLA 4.31%	COLA 3.30%	COLA 3.09%
LCFF Entitlement:	Countywide ADA	30,499.97	29,995.90	29,929.05	29,893.64
County Operations Grant		\$ 7,928,769	\$ 8,218,370	\$ 8,481,520	\$ 8,739,145
Alternative Education Base Grant		\$ 1,237,998	\$ 1,282,162	\$ 1,324,473	\$ 1,298,362
Alternative Education Supplemental Grant		386,394	397,447	410,562	402,616
Alternative Education Concentration Grant		169,744	173,068	178,780	175,403
Total Alternative Education Grant		\$ 1,794,136	\$ 1,852,677	\$ 1,913,815	\$ 1,876,381
Add-ons: Targeted Instructional Improvement Block Grant		\$ -	\$ -	\$ -	\$ -
Add-ons: Home-to-School Transportation		-	-	-	-
Add-ons: Juvenile Court School Grant		200,000	200,000	200,000	200,000
Add-ons: County Community School Grant		200,000	200,000	200,000	200,000
Total Add-ons		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
TOTAL LCFF TARGET ENTITLEMENT		\$ 10,122,905	\$ 10,471,047	\$ 10,795,335	\$ 11,015,526
ADDITIONAL STATE AID					
Additional State Aid to Meet the Minimum Guarantee		\$ 816,785	\$ 816,785	\$ 816,785	\$ 816,785
State Aid for COE Funded on LCFF Target		\$ 248,440	\$ 259,150	\$ 267,700	\$ 275,970
State Aid for Differentiated Assistance		1,033,333	1,000,000	1,000,000	1,000,000
Total Additional LCFF State Aid		\$ 1,281,773	\$ 1,259,150	\$ 1,267,700	\$ 1,275,970
Total LCFF Entitlement		12,221,463	12,546,982	12,879,820	13,108,281
SUMMARY OF LCFF ENTITLEMENT BY OBJECT					
State Aid (Object Code 8011)		\$ 2,098,558	\$ 2,075,935	\$ 2,084,485	\$ 2,092,755
EPA (for LCFF Calculation purposes) (Resource 1400 - Object Code 8012)		\$ 14,692	\$ 15,926	\$ 14,502	\$ 13,790
Total Local Revenue Sources (Object Codes 8021-8089):		\$ 32,767,111	\$ 32,588,577	\$ 32,588,577	\$ 32,588,577
Special Education Property Tax Revenue		17,094,799	17,001,656	17,001,656	17,001,656
Total Property Tax Revenue Other than Special Education		\$ 15,672,312	\$ 15,586,921	\$ 15,586,921	\$ 15,586,921
Excess Taxes - Liability Accrual (Obj Dbt. 9500 Cr. Obj. 7299)		\$ (5,549,407)	\$ (5,115,874)	\$ (4,791,586)	\$ (4,571,395)
Total LCFF Entitlement		12,236,155	12,562,908	12,894,322	13,122,071

Unaudited Actuals
FINANCIAL REPORTS
2025-26 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	(\$245,371.08)
	Adjusted Appropriations Limit	\$30,773,339.20
	Appropriations Subject to Limit	\$30,773,339.20
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	8.87%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: James J. Brescia, Ed.D

Title: County Superintendent of
Schools

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

For County Office of Education:

MELISSA ABBEY

Name
DIRECTOR OF FISCAL SERVICES

Title
805-782-7212

Telephone
mabbey@slococoe.org

E-mail Address

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

			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		17,797,595.42	343,761.00	18,141,356.42	17,678,772.00	329,785.00	18,008,557.00	-0.7%
2) Federal Revenue	8100-8299		0.00	3,181,716.60	3,181,716.60	0.00	3,002,889.85	3,002,889.85	-5.6%
3) Other State Revenue	8300-8599		790,957.36	5,417,849.84	6,208,807.20	457,000.00	5,148,214.42	5,605,214.42	-9.7%
4) Other Local Revenue	8600-8799		4,154,739.28	10,368,140.51	14,522,879.79	4,063,415.00	9,750,967.48	13,814,382.48	-4.9%
5) TOTAL, REVENUES			22,743,292.06	19,311,467.95	42,054,760.01	22,199,187.00	18,231,856.75	40,431,043.75	-3.9%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		2,984,074.16	5,445,514.33	8,429,588.49	3,180,994.79	5,337,388.17	8,518,382.96	1.1%
2) Classified Salaries	2000-2999		5,607,826.75	3,780,811.97	9,388,638.72	5,693,503.54	4,129,212.65	9,822,716.19	4.6%
3) Employee Benefits	3000-3999		3,554,048.08	4,381,814.02	7,935,862.10	3,673,098.97	3,811,869.54	7,484,968.51	-5.7%
4) Books and Supplies	4000-4999		698,149.69	628,100.98	1,326,250.67	554,674.00	476,816.31	1,031,490.31	-22.2%
5) Services and Other Operating Expenditures	5000-5999		4,461,257.82	5,591,139.19	10,052,397.01	4,412,954.36	4,230,871.65	8,643,826.01	-14.0%
6) Capital Outlay	6000-6999		53,831.08	398,879.42	452,710.50	125,000.00	56,614.00	181,614.00	-59.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		5,538,374.00	944,137.93	6,482,511.93	5,115,864.00	258,601.00	5,374,465.00	-17.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,804,552.81)	1,462,433.51	(342,119.30)	(1,456,362.52)	1,187,747.16	(268,615.36)	-21.5%
9) TOTAL, EXPENDITURES			21,093,008.77	22,632,831.35	43,725,840.12	21,299,727.14	19,489,120.48	40,788,847.62	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,650,283.29	(3,321,363.40)	(1,671,080.11)	899,459.86	(1,257,263.73)	(357,803.87)	-78.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		152,972.72	0.00	152,972.72	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		2,327,037.04	45,000.00	2,372,037.04	1,520,569.00	0.00	1,520,569.00	-35.9%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,607,503.06)	1,607,503.06	0.00	(1,192,365.00)	1,192,365.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,781,567.38)	1,562,503.06	(2,219,064.32)	(2,712,934.00)	1,192,365.00	(1,520,569.00)	-31.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,131,284.09)	(1,758,860.34)	(3,890,144.43)	(1,813,474.14)	(64,898.73)	(1,878,372.87)	-51.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		11,151,596.84	13,927,161.41	25,078,758.25	9,020,312.75	12,168,301.07	21,188,613.82	-15.5%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			11,151,596.84	13,927,161.41	25,078,758.25	9,020,312.75	12,168,301.07	21,188,613.82	-15.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,151,596.84	13,927,161.41	25,078,758.25	9,020,312.75	12,168,301.07	21,188,613.82	-15.5%
2) Ending Balance, June 30 (E + F1e)			9,020,312.75	12,168,301.07	21,188,613.82	7,206,838.61	12,103,402.34	19,310,240.95	-8.9%
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	232,380.15	7,855.00	240,235.15	232,380.00	0.00	232,380.00	-3.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,160,446.07	12,160,446.07	0.00	12,295,848.58	12,295,848.58	1.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	6,837,672.30	0.00	6,837,672.30	5,362,516.61	0.00	5,362,516.61	-21.6%
0006-BILLOUTS-DISTRICT CONTRACTS	0000	9780	147.40		147.40			0.00	
0011-COMMUNICATIONS AND MEDIA	0000	9780	75,000.00		75,000.00			0.00	
0014-EMPLOYEE OF THE YEAR	0000	9780	21,358.20		21,358.20			0.00	
0015-EDUCATION INCENTIVES- COUNTYWIDE	0000	9780	135,883.42		135,883.42			0.00	
0101-ONE-TIME FUTURE BOARD ACTIONS	0000	9780	601,068.70		601,068.70			0.00	
0240-LOMA VISTA COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780	783,930.32		783,930.32			0.00	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780	534,469.31		534,469.31			0.00	
0424-DATA PROCESSING- COUNTYWIDE	0000	9780	59,133.11		59,133.11			0.00	
0704-EMPLOYEE EDUCATION INCENTIVES	0000	9780	166,215.08		166,215.08			0.00	
0822-INDUCTION	0000	9780	361,005.56		361,005.56			0.00	
0830-COE LCAP OVERSIGHT	0000	9780	126,944.76		126,944.76			0.00	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	1,911,241.63		1,911,241.63			0.00	
0911-CA CLASSIFIED TEACHER CREDENTIAL PROG	0000	9780	175,513.30		175,513.30			0.00	

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
0930-INNOVATIONS IN EDUCATION PROGRAM RESERVES	0000	9780	158,533.00		158,533.00			0.00	
COUNTYWIDE EMERGENCY FISCAL OVERSIGHT	0000	9780	100,000.00		100,000.00			0.00	
COMPENSATED ABSENCES PAYABLE ENDING 06/30/26	0000	9780	500,000.00		500,000.00			0.00	
PENDING LITIGATION	0000	9780	500,000.00		500,000.00			0.00	
ENCORE FACILITY IMPROVEMENTS	0000	9780	100,000.00		100,000.00			0.00	
SUPERINTENDENT DISCRETIONARY FUNDS	0000	9780	50,000.00		50,000.00			0.00	
FUND 40-RESOURCE 9695-FUTURE TECHNOLOGY INFRASTRUCTURE	0000	9780	150,000.00		150,000.00			0.00	
FUTURE BOARD ACTIONS	0000	9780	125,000.00		125,000.00			0.00	
FUND 40-LOMA VISTA CAPITAL FACILITY PROJECT	0000	9780	200,000.00		200,000.00			0.00	
2026-27 BUDGET ADOPTION ASSIGNMENTS	0000	9780			0.00	4,937,517.05		4,937,517.05	
2025-26 UNAUDITED ACTUALS ASSIGNMENTS	0000	9780			0.00	422,771.05		422,771.05	
	0000	9780			0.00				
LOTTERY PROGRAM EXPENDITURES	1100	9780			0.00	2,228.51		2,228.51	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,919,910.30	0.00	1,919,910.30	1,581,592.00	0.00	1,581,592.00	-17.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(192,446.24)	(192,446.24)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	14,113,180.11	6,899,940.97	21,013,121.08				
1) Fair Value Adjustment to Cash in County Treasury		9111	71,279.00	0.00	71,279.00				
b) in Banks		9120	243,677.82	0.00	243,677.82				
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	1,532,443.34	7,048,901.90	8,581,345.24				
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				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	232,380.15	7,855.00	240,235.15				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			16,223,310.42	13,956,697.87	30,180,008.29				
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	7,202,997.47	1,771,444.33	8,974,441.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	16,952.67	16,952.67				
6) TOTAL, LIABILITIES			7,202,997.47	1,788,397.00	8,991,394.47				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			9,020,312.95	12,168,300.87	21,188,613.82				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,098,558.00	0.00	2,098,558.00	2,075,935.00	0.00	2,075,935.00	-1.1%
Education Protection Account State Aid - Current Year		8012	14,692.00	0.00	14,692.00	15,926.00	0.00	15,926.00	8.4%
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	137,751.48	0.00	137,751.48	137,751.00	0.00	137,751.00	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	30,539,624.77	0.00	30,539,624.77	30,437,335.00	0.00	30,437,335.00	-0.3%
Unsecured Roll Taxes		8042	1,158,691.87	0.00	1,158,691.87	1,261,351.00	0.00	1,261,351.00	8.9%
Prior Years' Taxes		8043	(130,910.24)	0.00	(130,910.24)	(139,382.00)	0.00	(139,382.00)	6.5%
Supplemental Taxes		8044	578,318.60	0.00	578,318.60	404,049.00	0.00	404,049.00	-30.1%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	483,634.94	0.00	483,634.94	487,452.00	0.00	487,452.00	0.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	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			34,880,361.42	0.00	34,880,361.42	34,680,417.00	0.00	34,680,417.00	-0.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(17,082,766.00)	343,761.00	(16,739,005.00)	(17,001,645.00)	329,785.00	(16,671,860.00)	-0.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,797,595.42	343,761.00	18,141,356.42	17,678,772.00	329,785.00	18,008,557.00	-0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	62,409.00	62,409.00	0.00	63,881.00	63,881.00	2.4%
Special Education Discretionary Grants		8182	0.00	128,523.51	128,523.51	0.00	130,546.00	130,546.00	1.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	354,869.96	354,869.96	0.00	258,601.00	258,601.00	-27.1%
Title I, Part A, Basic	3010	8290		202,719.82	202,719.82		183,331.00	183,331.00	-9.6%
Title I, Part D, Local Delinquent Programs	3025	8290		139,075.30	139,075.30		143,546.00	143,546.00	3.2%
Title II, Part A, Supporting Effective Instruction	4035	8290		10,056.04	10,056.04		13,768.00	13,768.00	36.9%
Title III, Immigrant Student Program	4201	8290		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	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		2,208,908.19	2,208,908.19		2,209,216.85	2,209,216.85	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	75,154.78	75,154.78	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	3,181,716.60	3,181,716.60	0.00	3,002,889.85	3,002,889.85	-5.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		1,295,453.88	1,295,453.88		1,530,709.00	1,530,709.00	18.2%
Prior Years	6500	8319		(1,176.75)	(1,176.75)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	695,909.00	695,909.00	0.00	681,600.00	681,600.00	-2.1%
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	5,093.74	5,093.74	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	45,820.00	0.00	45,820.00	47,000.00	0.00	47,000.00	2.6%
Lottery - Unrestricted and Instructional Materials		8560	21,029.21	9,581.66	30,610.87	15,000.00	10,000.00	25,000.00	-18.3%
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	94,205.00	94,205.00	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		214,277.00	214,277.00		75,000.00	75,000.00	-65.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		24,312.29	24,312.29		34,587.00	34,587.00	42.3%
Arts and Music in Schools (Prop 28)	6770	8590		49,699.00	49,699.00		47,711.00	47,711.00	-4.0%
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	724,108.15	3,030,495.02	3,754,603.17	395,000.00	2,768,607.42	3,163,607.42	-15.7%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			790,957.36	5,417,849.84	6,208,807.20	457,000.00	5,148,214.42	5,605,214.42	-9.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	775,062.26	775,062.26	0.00	750,000.00	750,000.00	-3.2%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	328,875.41	253,515.53	582,390.94	392,557.00	100,000.00	492,557.00	-15.4%
Interest		8660	1,055,185.69	139,810.02	1,194,995.71	1,002,000.00	0.00	1,002,000.00	-16.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(359,724.00)	0.00	(359,724.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,316,864.67	2,507,661.88	3,824,526.55	1,383,381.00	1,912,359.00	3,295,740.00	-13.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,382,282.57	258,749.72	1,641,032.29	1,068,477.00	392,691.48	1,461,168.48	-11.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	504,161.66	504,161.66	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	431,254.94	616,869.80	1,048,124.74	217,000.00	134,141.00	351,141.00	-66.5%
Tuition		8710	0.00	5,312,309.64	5,312,309.64	0.00	6,461,776.00	6,461,776.00	21.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		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%
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			4,154,739.28	10,368,140.51	14,522,879.79	4,063,415.00	9,750,967.48	13,814,382.48	-4.9%
TOTAL, REVENUES			22,743,292.06	19,311,467.95	42,054,760.01	22,199,187.00	18,231,856.75	40,431,043.75	-3.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	702,468.70	2,308,650.91	3,011,119.61	748,749.00	2,226,881.00	2,975,630.00	-1.2%
Certificated Pupil Support Salaries		1200	201,200.16	346,673.88	547,874.04	197,291.00	361,484.00	558,775.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,952,544.81	1,872,873.84	3,825,418.65	2,123,498.79	1,693,087.17	3,816,585.96	-0.2%
Other Certificated Salaries		1900	127,860.49	917,315.70	1,045,176.19	111,456.00	1,055,936.00	1,167,392.00	11.7%
TOTAL, CERTIFICATED SALARIES			2,984,074.16	5,445,514.33	8,429,588.49	3,180,994.79	5,337,388.17	8,518,382.96	1.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	211,757.70	692,444.69	904,202.39	167,101.00	795,990.00	963,091.00	6.5%
Classified Support Salaries		2200	474,333.60	320,581.87	794,915.47	464,517.00	357,786.00	822,303.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	1,834,311.89	769,226.65	2,603,538.54	1,800,999.00	842,196.70	2,643,195.70	1.5%
Clerical, Technical and Office Salaries		2400	2,706,601.28	684,521.54	3,391,122.82	2,887,874.54	743,891.60	3,631,766.14	7.1%
Other Classified Salaries		2900	380,822.28	1,314,037.22	1,694,859.50	373,012.00	1,389,348.35	1,762,360.35	4.0%
TOTAL, CLASSIFIED SALARIES			5,607,826.75	3,780,811.97	9,388,638.72	5,693,503.54	4,129,212.65	9,822,716.19	4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	407,224.75	1,691,139.30	2,098,364.05	602,209.43	998,618.51	1,600,827.94	-23.7%
PERS		3201-3202	1,497,190.89	923,816.16	2,421,007.05	1,422,406.47	1,077,329.91	2,499,736.38	3.3%
OASDI/Medicare/Alternative		3301-3302	118,638.83	127,159.01	245,797.84	127,424.34	129,048.20	256,472.54	4.3%
Health and Welfare Benefits		3401-3402	958,031.64	1,084,144.37	2,042,176.01	1,070,119.43	1,085,055.11	2,155,174.54	5.5%
Unemployment Insurance		3501-3502	4,106.93	4,342.58	8,449.51	4,407.15	8,173.60	12,580.75	48.9%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Workers' Compensation		3601-3602	214,481.88	229,881.13	444,363.01	203,532.20	210,343.71	413,875.91	-6.9%
OPEB, Allocated		3701-3702	354,373.16	321,331.47	675,704.63	242,999.95	303,300.50	546,300.45	-19.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,554,048.08	4,381,814.02	7,935,862.10	3,673,098.97	3,811,869.54	7,484,968.51	-5.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	10,510.85	10,510.85	0.00	20,246.00	20,246.00	92.6%
Books and Other Reference Materials		4200	716.87	35.14	752.01	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	515,524.98	349,994.19	865,519.17	440,774.00	405,831.31	846,605.31	-2.2%
Noncapitalized Equipment		4400	182,494.97	267,560.80	450,055.77	113,900.00	50,739.00	164,639.00	-63.4%
Food		4700	(587.13)	0.00	(587.13)	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			698,149.69	628,100.98	1,326,250.67	554,674.00	476,816.31	1,031,490.31	-22.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,888,825.75	1,888,825.75	0.00	82,079.00	82,079.00	-95.7%
Travel and Conferences		5200	186,466.08	295,742.24	482,208.32	227,728.00	262,913.20	490,641.20	1.7%
Dues and Memberships		5300	106,164.92	31,993.90	138,158.82	106,600.00	14,904.00	121,504.00	-12.1%
Insurance		5400 - 5499	102,382.48	2,295.37	104,677.85	106,961.00	2,705.00	109,666.00	4.8%
Operations and Housekeeping Services		5500	501,527.89	55,781.63	557,309.52	591,850.00	38,289.00	630,139.00	13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	482,698.64	371,049.45	853,748.09	538,833.00	297,481.00	836,314.00	-2.0%
Transfers of Direct Costs		5710	(216,207.21)	216,207.21	0.00	(178,976.00)	178,976.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,767.70)	0.00	(21,767.70)	(16,072.00)	0.00	(16,072.00)	-26.2%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	3,191,900.43	2,635,255.45	5,827,155.88	2,878,972.36	3,267,957.78	6,146,930.14	5.5%
Communications		5900	128,092.29	93,988.19	222,080.48	157,058.00	85,566.67	242,624.67	9.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,461,257.82	5,591,139.19	10,052,397.01	4,412,954.36	4,230,871.65	8,643,826.01	-14.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,290.00	1,290.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	11,440.37	269,365.44	280,805.81	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	24,393.94	128,223.98	152,617.92	55,000.00	56,614.00	111,614.00	-26.9%
Equipment Replacement		6500	17,996.77	0.00	17,996.77	70,000.00	0.00	70,000.00	289.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,831.08	398,879.42	452,710.50	125,000.00	56,614.00	181,614.00	-59.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	391.00	391.00	0.00	0.00	0.00	-100.0%
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	943,746.93	943,746.93	0.00	258,601.00	258,601.00	-72.6%
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		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	5,538,374.00	0.00	5,538,374.00	5,115,864.00	0.00	5,115,864.00	-7.6%
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)			5,538,374.00	944,137.93	6,482,511.93	5,115,864.00	258,601.00	5,374,465.00	-17.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,462,433.52)	1,462,433.51	(.01)	(1,187,747.16)	1,187,747.16	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(342,119.29)	0.00	(342,119.29)	(268,615.36)	0.00	(268,615.36)	-21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,804,552.81)	1,462,433.51	(342,119.30)	(1,456,362.52)	1,187,747.16	(268,615.36)	-21.5%
TOTAL, EXPENDITURES			21,093,008.77	22,632,831.35	43,725,840.12	21,299,727.14	19,489,120.48	40,788,847.62	-6.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	152,972.72	0.00	152,972.72	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			152,972.72	0.00	152,972.72	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	640,447.49	45,000.00	685,447.49	513,500.00	0.00	513,500.00	-25.1%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	96,719.55	0.00	96,719.55	107,069.00	0.00	107,069.00	10.7%
Other Authorized Interfund Transfers Out		7619	1,589,870.00	0.00	1,589,870.00	900,000.00	0.00	900,000.00	-43.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,327,037.04	45,000.00	2,372,037.04	1,520,569.00	0.00	1,520,569.00	-35.9%
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	(1,585,346.63)	1,585,346.63	0.00	(1,192,365.00)	1,192,365.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(22,156.43)	22,156.43	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(e) TOTAL, CONTRIBUTIONS			(1,607,503.06)	1,607,503.06	0.00	(1,192,365.00)	1,192,365.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(3,781,567.38)	1,562,503.06	(2,219,064.32)	(2,712,934.00)	1,192,365.00	(1,520,569.00)	-31.5%

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	17,797,595.42	343,761.00	18,141,356.42	17,678,772.00	329,785.00	18,008,557.00	-0.7%
2) Federal Revenue		8100-8299	0.00	3,181,716.60	3,181,716.60	0.00	3,002,889.85	3,002,889.85	-5.6%
3) Other State Revenue		8300-8599	790,957.36	5,417,849.84	6,208,807.20	457,000.00	5,148,214.42	5,605,214.42	-9.7%
4) Other Local Revenue		8600-8799	4,154,739.28	10,368,140.51	14,522,879.79	4,063,415.00	9,750,967.48	13,814,382.48	-4.9%
5) TOTAL, REVENUES			22,743,292.06	19,311,467.95	42,054,760.01	22,199,187.00	18,231,856.75	40,431,043.75	-3.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,356,037.93	7,591,136.17	8,947,174.10	1,356,970.00	6,381,964.68	7,738,934.68	-13.5%
2) Instruction - Related Services	2000-2999		4,089,558.65	8,053,803.33	12,143,361.98	3,576,633.66	7,105,613.95	10,682,247.61	-12.0%
3) Pupil Services	3000-3999		1,810,335.24	2,289,678.12	4,100,013.36	2,080,081.00	2,200,179.69	4,280,260.69	4.4%
4) Ancillary Services	4000-4999		18,416.03	210,012.95	228,428.98	0.00	175,340.00	175,340.00	-23.2%
5) Community Services	5000-5999		51,274.15	23,740.45	75,014.60	0.00	20,000.00	20,000.00	-73.3%
6) Enterprise	6000-6999		83,281.78	0.00	83,281.78	97,687.00	0.00	97,687.00	17.3%
7) General Administration	7000-7999		6,505,893.55	1,748,979.70	8,254,873.25	7,320,557.48	2,144,371.16	9,464,928.64	14.7%
8) Plant Services	8000-8999		1,639,837.44	1,771,342.70	3,411,180.14	1,751,934.00	1,203,050.00	2,954,984.00	-13.4%
9) Other Outgo	9000-9999	Except 7600-7699	5,538,374.00	944,137.93	6,482,511.93	5,115,864.00	258,601.00	5,374,465.00	-17.1%
10) TOTAL, EXPENDITURES			21,093,008.77	22,632,831.35	43,725,840.12	21,299,727.14	19,489,120.48	40,788,847.62	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,650,283.29	(3,321,363.40)	(1,671,080.11)	899,459.86	(1,257,263.73)	(357,803.87)	-78.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	152,972.72	0.00	152,972.72	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,327,037.04	45,000.00	2,372,037.04	1,520,569.00	0.00	1,520,569.00	-35.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,607,503.06)	1,607,503.06	0.00	(1,192,365.00)	1,192,365.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,781,567.38)	1,562,503.06	(2,219,064.32)	(2,712,934.00)	1,192,365.00	(1,520,569.00)	-31.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,131,284.09)	(1,758,860.34)	(3,890,144.43)	(1,813,474.14)	(64,898.73)	(1,878,372.87)	-51.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,151,596.84	13,927,161.41	25,078,758.25	9,020,312.75	12,168,301.07	21,188,613.82	-15.5%

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,151,596.84	13,927,161.41	25,078,758.25	9,020,312.75	12,168,301.07	21,188,613.82	-15.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,151,596.84	13,927,161.41	25,078,758.25	9,020,312.75	12,168,301.07	21,188,613.82	-15.5%
2) Ending Balance, June 30 (E + F1e)			9,020,312.75	12,168,301.07	21,188,613.82	7,206,838.61	12,103,402.34	19,310,240.95	-8.9%
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	232,380.15	7,855.00	240,235.15	232,380.00	0.00	232,380.00	-3.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,160,446.07	12,160,446.07	0.00	12,295,848.58	12,295,848.58	1.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,837,672.30	0.00	6,837,672.30	5,362,516.61	0.00	5,362,516.61	-21.6%
0006-BILLOUTS-DISTRICT CONTRACTS	0000	9780	147.40		147.40			0.00	
0011-COMMUNICATIONS AND MEDIA	0000	9780	75,000.00		75,000.00			0.00	
0014-EMPLOYEE OF THE YEAR	0000	9780	21,358.20		21,358.20			0.00	
0015-EDUCATION INCENTIVES- COUNTYWIDE	0000	9780	135,883.42		135,883.42			0.00	
0101-ONE-TIME FUTURE BOARD ACTIONS	0000	9780	601,068.70		601,068.70			0.00	
0240-LOMA VISTA COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780	783,930.32		783,930.32			0.00	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780	534,469.31		534,469.31			0.00	
0424-DATA PROCESSING- COUNTYWIDE	0000	9780	59,133.11		59,133.11			0.00	
0704-EMPLOYEE EDUCATION INCENTIVES	0000	9780	166,215.08		166,215.08			0.00	
0822-INDUCTION	0000	9780	361,005.56		361,005.56			0.00	
0830-COE LCAP OVERSIGHT	0000	9780	126,944.76		126,944.76			0.00	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	1,911,241.63		1,911,241.63			0.00	
0911-CA CLASSIFIED TEACHER CREDENTIAL PROG	0000	9780	175,513.30		175,513.30			0.00	

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

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
0930-INNOVATIONS IN EDUCATION PROGRAM RESERVES	0000	9780	158,533.00		158,533.00			0.00	
COUNTYWIDE EMERGENCY FISCAL OVERSIGHT	0000	9780	100,000.00		100,000.00			0.00	
COMPENSATED ABSENCES PAYABLE ENDING 06/30/26	0000	9780	500,000.00		500,000.00			0.00	
PENDING LITIGATION	0000	9780	500,000.00		500,000.00			0.00	
ENCORE FACILITY IMPROVEMENTS	0000	9780	100,000.00		100,000.00			0.00	
SUPERINTENDENT DISCRETIONARY FUNDS	0000	9780	50,000.00		50,000.00			0.00	
FUND 40-RESOURCE 9695-FUTURE TECHNOLOGY INFRASTRUCTURE	0000	9780	150,000.00		150,000.00			0.00	
FUTURE BOARD ACTIONS	0000	9780	125,000.00		125,000.00			0.00	
FUND 40-LOMA VISTA CAPITAL FACILITY PROJECT	0000	9780	200,000.00		200,000.00			0.00	
2026-27 BUDGET ADOPTION ASSIGNMENTS	0000	9780			0.00	4,937,517.05		4,937,517.05	
2025-26 UNAUDITED ACTUALS ASSIGNMENTS	0000	9780			0.00	422,771.05		422,771.05	
	0000	9780			0.00				
LOTTERY PROGRAM EXPENDITURES	1100	9780			0.00	2,228.51		2,228.51	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,919,910.30	0.00	1,919,910.30	1,581,592.00	0.00	1,581,592.00	-17.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(192,446.24)	(192,446.24)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5810	Other Restricted Federal	122,647.80	226,789.28
6018	Student Support and Enrichment Block Grant	59,364.73	60,430.73
6019	Student Support and Professional Development Discretionary Block Grant	2,689.10	2,689.10
6211	Literacy Coaches and Reading Specialists Grant Program	228,203.41	84,807.41
6300	Lottery: Instructional Materials	28,813.64	28,813.64
6383	Golden State Pathways Program	1,146,838.33	1,146,838.33
6500	Special Education	2,337,022.73	2,531,579.73
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	118,246.20	118,246.20
6546	Mental Health-Related Services	21,633.40	21,633.40
6620	Reversing Opioid Overdoses	62,119.20	62,119.20
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	92,919.20	101,007.20
7029	Child Nutrition: Food Service Staff Training Funds	1,132.00	1,132.00
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	5,093.74	5,093.74
7311	Classified School Employee Professional Development Block Grant	6,392.14	6,392.14
7339	Dual Enrollment Opportunities	192,179.15	12,676.15
7399	LCFF Equity Multiplier	312,754.05	283,967.05
7810	Other Restricted State	283,020.89	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	.75	.75
9010	Other Restricted Local	7,139,375.61	7,601,632.53
Total, Restricted Balance		12,160,446.07	12,295,848.58

Fund: 01 County School Service Fund Resource: 0000 Unrestricted		
Description	Object	2025-26 Unaudited Actuals
Ending Fund Balance	979Z	9,018,084.24
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	30,350.00
Stores	9712	0.00
Prepaid Expenditures	9713	232,380.15
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	6,835,443.79
0006-BILLOUTS-DISTRICT CONTRACTS	9780	147.40
0011-COMMUNICATIONS AND MEDIA	9780	75,000.00
0014-EMPLOYEE OF THE YEAR	9780	21,358.20
0015-EDUCATION INCENTIVES-COUNTYWIDE	9780	135,883.42
0101-ONE-TIME FUTURE BOARD ACTIONS	9780	601,068.70
0240-LOMA VISTA COMMUNITY SCHOOL PROGRAM RESERVES	9780	783,930.32
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	9780	534,469.31
0424-DATA PROCESSING-COUNTYWIDE	9780	59,133.11
0704-EMPLOYEE EDUCATION INCENTIVES	9780	166,215.08
0822-INDUCTION	9780	361,005.56
0830-COE LCAP OVERSIGHT	9780	126,944.76
0831-DIFFERENTIATED ASSISTANCE	9780	1,911,241.63
0911-CA CLASSIFIED TEACHER CREDENTIAL PROG	9780	175,513.30
0930-INNOVATIONS IN EDUCATION PROGRAM RESERVES	9780	158,533.00
COUNTYWIDE EMERGENCY FISCAL OVERSIGHT	9780	100,000.00
COMPENSATED ABSENCES PAYABLE ENDING 06/30/26	9780	500,000.00
PENDING LITIGATION	9780	500,000.00
ENCORE FACILITY IMPROVEMENTS	9780	100,000.00
SUPERINTENDENT DISCRETIONARY FUNDS	9780	50,000.00
FUND 40-RESOURCE 9695-FUTURE TECHNOLOGY INFRASTRUCTURE	9780	150,000.00
FUTURE BOARD ACTIONS	9780	125,000.00
FUND 40-LOMA VISTA CAPITAL FACILITY PROJECT	9780	200,000.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	1,919,910.30
Unassigned/Unappropriated	9790	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,739,945.93	7,844,066.00	1.3%
3) Other State Revenue		8300-8599	11,643,147.21	24,033,876.00	106.4%
4) Other Local Revenue		8600-8799	(14,186.00)	0.00	-100.0%
5) TOTAL, REVENUES			19,368,907.14	31,877,942.00	64.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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	19,384,066.95	31,877,942.00	64.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,384,066.95	31,877,942.00	64.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,159.81)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,159.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,801.81	1,642.00	-90.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,801.81	1,642.00	-90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,801.81	1,642.00	-90.2%
2) Ending Balance, June 30 (E + F1e)			1,642.00	1,642.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,642.00	1,642.00	0.0%
FUND 10 SELPA PASS THROUGH	0000	9780	1,642.00		
FUND 10 SELPA PASS THROUGH	0000	9780		1,642.00	
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	483,026.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,642.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	7,707,450.13		
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			8,192,118.79		
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	8,190,476.79		
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			8,190,476.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,642.00		
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	7,739,945.93	7,844,066.00	1.3%
TOTAL, FEDERAL REVENUE			7,739,945.93	7,844,066.00	1.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	11,642,995.21	24,033,876.00	106.4%
Prior Years	6500	8319	152.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,643,147.21	24,033,876.00	106.4%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(14,186.00)	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(14,186.00)	0.00	-100.0%
TOTAL, REVENUES			19,368,907.14	31,877,942.00	64.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
To Districts or Charter Schools		7211	7,740,097.93	7,844,066.00	1.3%
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	11,643,969.02	24,033,876.00	106.4%
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)			19,384,066.95	31,877,942.00	64.5%
TOTAL, EXPENDITURES			19,384,066.95	31,877,942.00	64.5%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,739,945.93	7,844,066.00	1.3%
3) Other State Revenue		8300-8599	11,643,147.21	24,033,876.00	106.4%
4) Other Local Revenue		8600-8799	(14,186.00)	0.00	-100.0%
5) TOTAL, REVENUES			19,368,907.14	31,877,942.00	64.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,384,066.95	31,877,942.00	64.5%
10) TOTAL, EXPENDITURES			19,384,066.95	31,877,942.00	64.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,159.81)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,159.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,801.81	1,642.00	-90.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,801.81	1,642.00	-90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,801.81	1,642.00	-90.2%
2) Ending Balance, June 30 (E + F1e)			1,642.00	1,642.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,642.00	1,642.00	0.0%
FUND 10 SELPA PASS THROUGH	0000	9780	1,642.00		
FUND 10 SELPA PASS THROUGH	0000	9780		1,642.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	393,223.00	314,082.20	-20.1%
3) Other State Revenue		8300-8599	2,308,982.94	2,591,163.68	12.2%
4) Other Local Revenue		8600-8799	698,941.19	766,921.55	9.7%
5) TOTAL, REVENUES			3,401,147.13	3,672,167.43	8.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	529,810.87	504,470.00	-4.8%
2) Classified Salaries		2000-2999	1,011,710.02	1,014,635.07	0.3%
3) Employee Benefits		3000-3999	726,581.00	691,637.72	-4.8%
4) Books and Supplies		4000-4999	181,986.09	79,273.49	-56.4%
5) Services and Other Operating Expenditures		5000-5999	1,450,941.43	1,820,520.58	25.5%
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	337,296.07	263,267.36	-21.9%
9) TOTAL, EXPENDITURES			4,238,325.48	4,373,804.22	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(837,178.35)	(701,636.79)	-16.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	685,447.49	513,500.00	-25.1%
b) Transfers Out		7600-7629	150,000.00	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			535,447.49	513,500.00	-4.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(301,730.86)	(188,136.79)	-37.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,662,784.33	2,361,053.47	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,662,784.33	2,361,053.47	-11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,662,784.33	2,361,053.47	-11.3%
2) Ending Balance, June 30 (E + F1e)			2,361,053.47	2,172,916.68	-8.0%
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	2,072,035.54	1,728,898.75	-16.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	289,017.93	444,017.93	53.6%
FUND 12 CHILD DEVELOPMENT PROGRAM RESERVES	0000	9780	289,017.93		
FUND 12 CHILD DEVELOPMENT PROGRAM RESERVES	0000	9780		444,017.93	
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	2,309,197.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,833.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	848,666.76		
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			3,165,697.08		
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	97,658.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	706,985.26		
6) TOTAL, LIABILITIES			804,643.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,361,053.47		
FEDERAL REVENUE					
Child Nutrition Programs		8220	29,236.59	18,782.00	-35.8%
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	363,986.41	295,300.20	-18.9%
TOTAL, FEDERAL REVENUE			393,223.00	314,082.20	-20.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,423.30	1,608.00	-33.6%
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	1,510,679.00	1,510,679.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	795,880.64	1,078,876.68	35.6%
TOTAL, OTHER STATE REVENUE			2,308,982.94	2,591,163.68	12.2%
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	145,677.68	155,000.00	6.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(29,660.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	422,295.96	413,979.62	-2.0%
All Other Fees and Contracts		8689	91,271.00	100,000.00	9.6%
Other Local Revenue					
All Other Local Revenue		8699	69,356.55	97,941.93	41.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			698,941.19	766,921.55	9.7%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			3,401,147.13	3,672,167.43	8.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	300,400.31	247,493.00	-17.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	217,787.82	244,326.00	12.2%
Other Certificated Salaries		1900	11,622.74	12,651.00	8.8%
TOTAL, CERTIFICATED SALARIES			529,810.87	504,470.00	-4.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	261,575.30	209,468.00	-19.9%
Classified Support Salaries		2200	116,698.83	92,879.00	-20.4%
Classified Supervisors' and Administrators' Salaries		2300	511,365.12	532,993.57	4.2%
Clerical, Technical and Office Salaries		2400	122,070.77	179,294.50	46.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,011,710.02	1,014,635.07	0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	120,177.96	117,533.98	-2.2%
PERS		3201-3202	276,035.03	239,595.66	-13.2%
OASDI/Medicare/Alternative		3301-3302	20,420.17	21,783.62	6.7%
Health and Welfare Benefits		3401-3402	257,857.05	265,757.00	3.1%
Unemployment Insurance		3501-3502	706.03	752.28	6.6%
Workers' Compensation		3601-3602	36,889.24	36,877.18	0.0%
OPEB, Allocated		3701-3702	14,495.52	9,338.00	-35.6%
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			726,581.00	691,637.72	-4.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	162,564.76	69,273.49	-57.4%
Noncapitalized Equipment		4400	7,298.20	0.00	-100.0%
Food		4700	12,123.13	10,000.00	-17.5%
TOTAL, BOOKS AND SUPPLIES			181,986.09	79,273.49	-56.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	289,293.80	732,344.00	153.1%
Travel and Conferences		5200	52,231.64	38,616.80	-26.1%
Dues and Memberships		5300	1,481.16	1,000.00	-32.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,558.74	24,865.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,554.73	13,253.18	-41.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,767.70	16,072.00	-26.2%
Professional/Consulting Services and Operating Expenditures		5800	1,029,918.82	989,786.60	-3.9%
Communications		5900	9,134.84	4,583.00	-49.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,450,941.43	1,820,520.58	25.5%
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	2025-26 Unaudited Actuals	2026-27 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	337,296.07	263,267.36	-21.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			337,296.07	263,267.36	-21.9%
TOTAL, EXPENDITURES			4,238,325.48	4,373,804.22	3.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	685,447.49	513,500.00	-25.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			685,447.49	513,500.00	-25.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	150,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			535,447.49	513,500.00	-4.1%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	393,223.00	314,082.20	-20.1%
3) Other State Revenue		8300-8599	2,308,982.94	2,591,163.68	12.2%
4) Other Local Revenue		8600-8799	698,941.19	766,921.55	9.7%
5) TOTAL, REVENUES			3,401,147.13	3,672,167.43	8.0%
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		30,277.77	29,178.00	-3.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,644,354.71	3,897,000.86	6.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		337,296.07	263,267.36	-21.9%
8) Plant Services	8000-8999		226,396.93	184,358.00	-18.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,238,325.48	4,373,804.22	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(837,178.35)	(701,636.79)	-16.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	685,447.49	513,500.00	-25.1%
b) Transfers Out		7600-7629	150,000.00	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			535,447.49	513,500.00	-4.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(301,730.86)	(188,136.79)	-37.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,662,784.33	2,361,053.47	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,662,784.33	2,361,053.47	-11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,662,784.33	2,361,053.47	-11.3%
2) Ending Balance, June 30 (E + F1e)			2,361,053.47	2,172,916.68	-8.0%
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	2,072,035.54	1,728,898.75	-16.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	289,017.93	444,017.93	53.6%
FUND 12 CHILD DEVELOPMENT PROGRAM RESERVES	0000	9780	289,017.93		
FUND 12 CHILD DEVELOPMENT PROGRAM RESERVES	0000	9780		444,017.93	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	44,954.86	10,555.86
5810	Other Restricted Federal	183,308.93	183,308.93
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	77,001.17	4,763.17
7810	Other Restricted State	635,437.61	163,538.61
9010	Other Restricted Local	1,131,332.97	1,366,732.18
Total, Restricted Balance		2,072,035.54	1,728,898.75

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	36,043.65	31,464.00	-12.7%
3) Other State Revenue		8300-8599	13,348.18	8,238.00	-38.3%
4) Other Local Revenue		8600-8799	(287.30)	(200.00)	-30.4%
5) TOTAL, REVENUES			49,104.53	39,502.00	-19.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	13,579.03	14,394.00	6.0%
2) Classified Salaries		2000-2999	31,192.22	32,578.00	4.4%
3) Employee Benefits		3000-3999	20,471.13	21,901.00	7.0%
4) Books and Supplies		4000-4999	69,309.19	69,000.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	3,549.90	3,350.00	-5.6%
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	4,823.22	5,348.00	10.9%
9) TOTAL, EXPENDITURES			142,924.69	146,571.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,820.16)	(107,069.00)	14.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	96,719.55	107,069.00	10.7%
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			96,719.55	107,069.00	10.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,899.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173.02	3,072.41	1,675.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173.02	3,072.41	1,675.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173.02	3,072.41	1,675.8%
2) Ending Balance, June 30 (E + F1e)			3,072.41	3,072.41	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	2,829.39	2,829.39	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	243.02	243.02	0.0%
FUND 13 GASB 31	0000	9780	243.02		
FUND 13 GASB 31	0000	9780		243.02	
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	(3,412.45)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12.00)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	6,827.80		
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			3,403.35		
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	330.94		
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			330.94		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,072.41		
FEDERAL REVENUE					
Child Nutrition Programs		8220	36,043.65	31,464.00	-12.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			36,043.65	31,464.00	-12.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,051.18	8,238.00	-31.6%
All Other State Revenue		8590	1,297.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			13,348.18	8,238.00	-38.3%
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	(357.30)	(200.00)	-44.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	70.00	0.00	-100.0%
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			(287.30)	(200.00)	-30.4%
TOTAL, REVENUES			49,104.53	39,502.00	-19.6%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	13,579.03	14,394.00	6.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,579.03	14,394.00	6.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	31,192.22	32,578.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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			31,192.22	32,578.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,890.64	2,749.00	-29.3%
PERS		3201-3202	8,362.60	8,600.00	2.8%
OASDI/Medicare/Alternative		3301-3302	626.35	681.00	8.7%
Health and Welfare Benefits		3401-3402	5,810.94	8,285.00	42.6%
Unemployment Insurance		3501-3502	21.64	23.00	6.3%
Workers' Compensation		3601-3602	1,131.88	1,094.00	-3.3%
OPEB, Allocated		3701-3702	627.08	469.00	-25.2%
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			20,471.13	21,901.00	7.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,298.57	11,000.00	6.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	59,010.62	58,000.00	-1.7%
TOTAL, BOOKS AND SUPPLIES			69,309.19	69,000.00	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,549.90	3,350.00	-5.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,549.90	3,350.00	-5.6%
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	4,823.22	5,348.00	10.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,823.22	5,348.00	10.9%
TOTAL, EXPENDITURES			142,924.69	146,571.00	2.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	96,719.55	107,069.00	10.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			96,719.55	107,069.00	10.7%
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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)			96,719.55	107,069.00	10.7%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	36,043.65	31,464.00	-12.7%
3) Other State Revenue		8300-8599	13,348.18	8,238.00	-38.3%
4) Other Local Revenue		8600-8799	(287.30)	(200.00)	-30.4%
5) TOTAL, REVENUES			49,104.53	39,502.00	-19.6%
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		138,101.47	141,223.00	2.3%
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		4,823.22	5,348.00	10.9%
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			142,924.69	146,571.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(93,820.16)	(107,069.00)	14.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	96,719.55	107,069.00	10.7%
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			96,719.55	107,069.00	10.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,899.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173.02	3,072.41	1,675.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173.02	3,072.41	1,675.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173.02	3,072.41	1,675.8%
2) Ending Balance, June 30 (E + F1e)			3,072.41	3,072.41	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	2,829.39	2,829.39	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	243.02	243.02	0.0%
FUND 13 GASB 31	0000	9780	243.02		
FUND 13 GASB 31	0000	9780		243.02	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	2,829.39	2,829.39
Total, Restricted Balance		2,829.39	2,829.39

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,818.19	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			19,818.19	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	16,845.47	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,845.47	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,972.72	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	2,972.72	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			(2,972.72)	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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	2,972.72	0.00	-100.0%
Pass-Through Revenues from					
Federal Sources		8287	16,845.47	0.00	-100.0%
TOTAL, FEDERAL REVENUE			19,818.19	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			19,818.19	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	16,845.47	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)			16,845.47	0.00	-100.0%
TOTAL, EXPENDITURES			16,845.47	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	2,972.72	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,972.72	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,818.19	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			19,818.19	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	16,845.47	0.00	-100.0%
10) TOTAL, EXPENDITURES			16,845.47	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,972.72	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	2,972.72	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			(2,972.72)	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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,022.02	21,500.00	34.2%
5) TOTAL, REVENUES			16,022.02	21,500.00	34.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			16,022.02	21,500.00	34.2%
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)			16,022.02	21,500.00	34.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	462,193.68	478,215.70	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			462,193.68	478,215.70	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			462,193.68	478,215.70	3.5%
2) Ending Balance, June 30 (E + F1e)			478,215.70	499,715.70	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	118,215.70	139,715.70	18.2%
Fund 17-Countywide Data Processing Upgrade Reserves	0000	9780	118,215.70		
FUND 17 COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780		139,715.70	
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	476,598.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,617.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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			478,215.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			478,215.70		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,563.02	21,500.00	4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,541.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			16,022.02	21,500.00	34.2%
TOTAL, REVENUES			16,022.02	21,500.00	34.2%
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%
Total, Other Financing Sources/Uses (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,022.02	21,500.00	34.2%
5) TOTAL, REVENUES			16,022.02	21,500.00	34.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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)			16,022.02	21,500.00	34.2%
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)			16,022.02	21,500.00	34.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	462,193.68	478,215.70	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			462,193.68	478,215.70	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			462,193.68	478,215.70	3.5%
2) Ending Balance, June 30 (E + F1e)			478,215.70	499,715.70	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	118,215.70	139,715.70	18.2%
Fund 17-Countywide Data Processing Upgrade Reserves	0000	9780	118,215.70		
FUND 17 COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780		139,715.70	
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	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,994.80	85,000.00	13.3%
5) TOTAL, REVENUES			74,994.80	85,000.00	13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	183,903.80	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			183,903.80	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(108,909.00)	85,000.00	-178.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	989,870.00	500,000.00	-49.5%
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			989,870.00	500,000.00	-49.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			880,961.00	585,000.00	-33.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,586,746.73	2,467,707.73	55.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,586,746.73	2,467,707.73	55.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,586,746.73	2,467,707.73	55.5%
2) Ending Balance, June 30 (E + F1e)			2,467,707.73	3,052,707.73	23.7%
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	1,420,009.63	1,620,009.63	14.1%
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	1,047,698.10	1,432,698.10	36.7%
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780	1,047,698.10		
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780		1,432,698.10	
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	2,459,701.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,344.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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			2,468,045.23		
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	337.50		
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			337.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,467,707.73		
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	87,790.80	85,000.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(12,796.00)	0.00	-100.0%
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			74,994.80	85,000.00	13.3%
TOTAL, REVENUES			74,994.80	85,000.00	13.3%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	9,570.69	0.00	-100.0%
Buildings and Improvements of Buildings		6200	160,289.68	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	14,043.43	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			183,903.80	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		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			183,903.80	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	989,870.00	500,000.00	-49.5%
(a) TOTAL, INTERFUND TRANSFERS IN			989,870.00	500,000.00	-49.5%
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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)			989,870.00	500,000.00	-49.5%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,994.80	85,000.00	13.3%
5) TOTAL, REVENUES			74,994.80	85,000.00	13.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		183,903.80	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			183,903.80	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(108,909.00)	85,000.00	-178.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	989,870.00	500,000.00	-49.5%
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			989,870.00	500,000.00	-49.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			880,961.00	585,000.00	-33.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,586,746.73	2,467,707.73	55.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,586,746.73	2,467,707.73	55.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,586,746.73	2,467,707.73	55.5%
2) Ending Balance, June 30 (E + F1e)			2,467,707.73	3,052,707.73	23.7%
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	1,420,009.63	1,620,009.63	14.1%
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	1,047,698.10	1,432,698.10	36.7%
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780	1,047,698.10		
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780		1,432,698.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	1,420,009.63	1,620,009.63
Total, Restricted Balance		1,420,009.63	1,620,009.63

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,994.80	85,000.00	13.3%
5) TOTAL, REVENUES			74,994.80	85,000.00	13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	183,903.80	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			183,903.80	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(108,909.00)	85,000.00	-178.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	989,870.00	500,000.00	-49.5%
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			989,870.00	500,000.00	-49.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			880,961.00	585,000.00	-33.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,586,746.73	2,467,707.73	55.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,586,746.73	2,467,707.73	55.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,586,746.73	2,467,707.73	55.5%
2) Ending Balance, June 30 (E + F1e)			2,467,707.73	3,052,707.73	23.7%
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	1,420,009.63	1,620,009.63	14.1%
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	1,047,698.10	1,432,698.10	36.7%
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780	1,047,698.10		
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780		1,432,698.10	
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	2,459,701.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,344.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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			2,468,045.23		
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	337.50		
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			337.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,467,707.73		
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	87,790.80	85,000.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(12,796.00)	0.00	-100.0%
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			74,994.80	85,000.00	13.3%
TOTAL, REVENUES			74,994.80	85,000.00	13.3%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	9,570.69	0.00	-100.0%
Buildings and Improvements of Buildings		6200	160,289.68	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	14,043.43	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			183,903.80	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		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			183,903.80	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	989,870.00	500,000.00	-49.5%
(a) TOTAL, INTERFUND TRANSFERS IN			989,870.00	500,000.00	-49.5%
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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)			989,870.00	500,000.00	-49.5%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,994.80	85,000.00	13.3%
5) TOTAL, REVENUES			74,994.80	85,000.00	13.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		183,903.80	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			183,903.80	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(108,909.00)	85,000.00	-178.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	989,870.00	500,000.00	-49.5%
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			989,870.00	500,000.00	-49.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			880,961.00	585,000.00	-33.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,586,746.73	2,467,707.73	55.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,586,746.73	2,467,707.73	55.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,586,746.73	2,467,707.73	55.5%
2) Ending Balance, June 30 (E + F1e)			2,467,707.73	3,052,707.73	23.7%
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	1,420,009.63	1,620,009.63	14.1%
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	1,047,698.10	1,432,698.10	36.7%
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780	1,047,698.10		
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780		1,432,698.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	1,420,009.63	1,620,009.63
Total, Restricted Balance		1,420,009.63	1,620,009.63

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	20.08	19.65	19.65	15.87	16.00	16.53
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	47.06	50.53	53.38	50.00	53.08	55.98
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	67.14	70.18	73.03	65.87	69.08	72.51
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.07	1.07	1.07	1.07	1.07	1.07
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	13.82	14.16	15.23	14.89	14.89	14.89
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)	14.89	15.23	16.30	15.96	15.96	15.96
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	82.03	85.41	89.33	81.83	85.04	88.47
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	30,545.48	30,499.97	30,499.97	30,308.89	29,995.90	29,995.90
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,380,682.00		2,380,682.00			2,380,682.00
Work in Progress	336,435.12		336,435.12	440,515.81		776,950.93
Total capital assets not being depreciated	2,717,117.12	0.00	2,717,117.12	440,515.81	0.00	3,157,632.93
Capital assets being depreciated:						
Land Improvements	1,213,519.00		1,213,519.00			1,213,519.00
Buildings	38,772,848.69		38,772,848.69	11,440.37	871,448.00	37,912,841.06
Equipment	4,557,641.00		4,557,641.00	175,407.00		4,733,048.00
Total capital assets being depreciated	44,544,008.69	0.00	44,544,008.69	186,847.37	871,448.00	43,859,408.06
Accumulated Depreciation for:						
Land Improvements	(691,126.95)		(691,126.95)	(104,295.00)		(795,421.95)
Buildings	(22,226,792.00)		(22,226,792.00)	(435,288.00)		(22,662,080.00)
Equipment	(2,707,854.37)		(2,707,854.37)	(229,426.00)		(2,937,280.37)
Total accumulated depreciation	(25,625,773.32)	0.00	(25,625,773.32)	(769,009.00)	0.00	(26,394,782.32)
Total capital assets being depreciated, net excluding lease and subscription assets	18,918,235.37	0.00	18,918,235.37	(582,161.63)	871,448.00	17,464,625.74
Lease Assets	474,606.00	114,093.00	588,699.00			588,699.00
Accumulated amortization for lease assets	(160,487.00)	(67,184.00)	(227,671.00)			(227,671.00)
Total lease assets, net	314,119.00	46,909.00	361,028.00	0.00	0.00	361,028.00
Subscription Assets	363,599.00		363,599.00			363,599.00
Accumulated amortization for subscription assets	(195,577.00)	(97,467.00)	(293,044.00)			(293,044.00)
Total subscription assets, net	168,022.00	(97,467.00)	70,555.00	0.00	0.00	70,555.00
Governmental activity capital assets, net	22,117,493.49	(50,558.00)	22,066,935.49	(141,645.82)	871,448.00	21,053,841.67
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	321,066.00	51,659.00	372,725.00		94,260.00	278,465.00	100,499.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	22,058,161.00	(1,649,068.00)	20,409,093.00			20,409,093.00	
Total/Net OPEB Liability	5,883,371.00	36,431.00	5,919,802.00		59,739.00	5,860,063.00	533,128.00
Compensated Absences Payable	3,988,312.00	333,475.00	4,321,787.00	42,052.00		4,363,839.00	78,000.00
Subscription Liability	134,004.00	(60,043.00)	83,961.00			83,961.00	
Governmental activities long-term liabilities	32,384,914.00	(1,277,546.00)	31,107,368.00	42,052.00	153,999.00	30,985,421.00	711,627.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Funds 01, 09, and 62			2025-26 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	46,097,877.16
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,145,693.95
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	75,014.60
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	452,710.50
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	6,127,250.97
5. Interfund Transfers Out	All	9300	7600-7629	2,372,037.04
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,716,623.42
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	5,312,309.64
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:				
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	93,820.16
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)				26,990,057.20
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				70.18
B. Expenditures per ADA (Line I.E divided by Line II.A)				384,583.32
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		24,333,843.46		352,920.14
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		24,333,843.46		352,920.14
B. Required effort (Line A.2 times 90%)		21,900,459.11		317,628.13
C. Current year expenditures (Line I.E and Line II.B)		26,990,057.20		384,583.32
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2024-25 Actual			2025-26 Actual		
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit. PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)]. not to exceed A6) Excess is added to Other Services portion.	1,933,016.00		1,933,016.00			1,933,016.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	27,087,862.72		27,087,862.72			28,840,323.20
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	29,020,878.72		29,020,878.72			30,773,339.20
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	68.95		68.95			70.18
5. Other ADA (Preload/Line B4, PY column)	29,691.98		29,691.98			29,787.12
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)						
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	1,933,016.00		1,933,016.00			1,933,016.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	7,748,909.00		7,748,909.00			7,748,909.00
ADJUSTMENTS TO PRIOR YEAR LIMIT				Adjustments to 2025-26		
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00			0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)				0.00		0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA			0.00			0.00
15. Adjustments to Other ADA						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2025-26 Annual Report			2026-27 Annual Estimate		
B. CURRENT YEAR GANN ADA						
CURRENT YEAR PROGRAM ADA						
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	70.18		70.18	69.08		69.08
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	70.18	0.00	70.18	69.08	0.00	69.08
	2025-26 P2 Report			2026-27 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			29,787.12			29,541.17
	2025-26 Actual			2026-27 Budget		
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	137,751.48		137,751.48	137,751.00		137,751.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	30,539,624.77		30,539,624.77	30,437,335.00		30,437,335.00
5. Unsecured Roll Taxes (Object 8042)	1,158,691.87		1,158,691.87	1,261,351.00		1,261,351.00
6. Prior Years' Taxes (Object 8043)	(130,910.24)		(130,910.24)	(139,382.00)		(139,382.00)
7. Supplemental Taxes (Object 8044)	578,318.60		578,318.60	404,049.00		404,049.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	1,258,697.20		1,258,697.20	1,237,452.00		1,237,452.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines C1 through C16)	33,542,173.68	0.00	33,542,173.68	33,338,556.00	0.00	33,338,556.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	33,542,173.68	0.00	33,542,173.68	33,338,556.00	0.00	33,338,556.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			5,604,605.98			5,753,693.79
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			5,604,605.98			5,753,693.79
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	2,113,250.00		2,113,250.00	2,091,861.00		2,091,861.00
26. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	2,113,250.00	0.00	2,113,250.00	2,091,861.00	0.00	2,091,861.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	42,054,760.01		42,054,760.01	40,431,043.75		40,431,043.75
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	835,271.71		835,271.71	1,002,000.00		1,002,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			1,933,016.00			1,933,016.00
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0178			0.9843
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			2,094,125.77			1,996,849.70

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			27,087,862.72			28,840,323.20
6. Inflation Adjustment			1.0644			1.0495
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0032			0.9917
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			28,924,584.51			30,016,695.47
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			31,018,710.28			32,013,545.17
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			33,542,173.68			33,338,556.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			2,113,250.00			2,091,861.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			722,521.50			900,383.94
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			34,264,695.18			34,238,939.94
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			2,113,250.00			2,091,861.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			34,264,695.18			
b. State Subventions (Line D13)			2,113,250.00			
c. Less: Excluded Appropriations (Line C24)			5,604,605.98			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			30,773,339.20			
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			(245,371.08)			
SUMMARY						
16. Adjusted Appropriations Limit (Lines D9 plus D15)			30,773,339.20			32,013,545.17
			2025-26 Actual		2026-27 Budget	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,177,553.58
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

NOT APPLICABLE

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 22,900,831.10

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.51%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,359,092.19
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 819,744.30

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	57,478.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	284,028.14
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	(6,203.16)
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,514,139.47
9. Carry-Forward Adjustment (Part IV, Line F)	(374,120.08)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,140,019.40
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,987,160.84
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,221,316.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,093,833.09
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	228,428.98
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	75,014.60
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	83,281.78
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,270,621.15
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,459,683.02
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,559,080.18
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,702,597.96
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	49,340.41
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,599,612.48
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	79,090.85
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	35,409,062.23
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	9.92%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.87%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	3,514,139.47
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	105,882.67
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.29%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.29%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.28%) times Part III, Line B19); zero if positive	(374,120.08)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(374,120.08)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	8.87%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-187060.04) is applied to the current year calculation and the remainder (\$-187060.04) is deferred to one or more future years:	9.40%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-124706.69) is applied to the current year calculation and the remainder (\$-249413.39) is deferred to one or more future years:	9.57%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(374,120.08)

				Approved indirect cost rate:	11.29%
				Highest rate used in any program:	11.28%
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used	
01	3010	225,017.11	22,501.71	10.00%	
01	3025	126,432.09	12,643.21	10.00%	
01	3060	1,543,993.51	136,199.76	8.82%	
01	3061	164,316.39	14,648.03	8.91%	
01	3110	63,706.08	6,330.03	9.94%	
01	3182	10,379.69	1,148.00	11.06%	
01	3183	30,457.27	3,045.73	10.00%	
01	3310	56,450.68	5,958.32	10.55%	
01	3315	40,215.68	4,304.32	10.70%	
01	3327	3,782.72	376.28	9.95%	
01	3385	56,502.00	5,650.00	10.00%	
01	3395	15,899.51	1,793.00	11.28%	
01	4035	9,141.75	914.29	10.00%	
01	5630	116,442.59	11,644.26	10.00%	
01	5810	98,908.73	2,375.40	2.40%	
01	6018	331,583.22	33,158.32	10.00%	
01	6019	20,598.09	2,059.81	10.00%	
01	6211	128,983.04	12,898.00	10.00%	
01	6266	124,821.73	12,482.17	10.00%	
01	6333	170,743.53	17,074.35	10.00%	
01	6383	551,198.33	44,097.40	8.00%	
01	6387	22,102.08	2,210.21	10.00%	
01	6500	6,570,467.96	652,801.93	9.94%	
01	6510	658,313.73	65,828.00	10.00%	
01	6515	9,190.80	909.20	9.89%	
01	6520	150,755.24	14,194.76	9.42%	
01	6546	385,289.00	18,309.60	4.75%	
01	6620	26,735.27	2,673.53	10.00%	
01	6680	34,090.91	3,409.09	10.00%	
01	6685	34,090.91	3,409.09	10.00%	
01	6690	126,615.45	12,661.55	10.00%	
01	6762	20,194.21	2,019.42	10.00%	
01	6770	41,741.86	416.06	1.00%	
01	7339	68,074.97	6,807.50	10.00%	
01	7366	241,306.86	24,130.69	10.00%	
01	7399	250,439.91	26,855.94	10.72%	
01	7435	5,324.55	532.45	10.00%	

Unaudited Actuals
2025-26 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

01	7810	1,018,299.51	82,531.17	8.10%
01	8150	665,724.14	66,572.41	10.00%
01	9010	2,989,289.28	124,858.52	4.18%
12	5035	231,264.78	23,126.47	10.00%
12	5055	118,848.18	11,684.82	9.83%
12	5066	42,372.98	4,237.30	10.00%
12	5320	23,112.76	1,432.99	6.20%
12	5810	635,497.53	50,837.95	8.00%
12	6057	103,841.57	10,384.16	10.00%
12	6102	170,373.20	17,037.32	10.00%
12	6105	1,213,719.27	121,371.93	10.00%
12	6127	151,534.55	15,153.45	10.00%
12	6128	109,913.89	10,991.39	10.00%
12	7810	122,826.96	12,282.70	10.00%
12	9010	617,818.76	58,755.59	9.51%
13	5310	77,793.85	4,823.22	6.20%

Unaudited Actuals
2025-26 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	5,253.57		21,969.96	27,223.53
2. State Lottery Revenue	8560	21,029.21		9,581.66	30,610.87
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)		26,282.78	0.00	31,551.62	57,834.40
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	23,961.98		404.98	24,366.96
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	92.29			92.29
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			2,333.00	2,333.00
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)		24,054.27	0.00	2,737.98	26,792.25
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	2,228.51	0.00	28,813.64	31,042.15
D. COMMENTS:					
EXPENDITURES FOR ONLINE CURRICULUM CODED TO OBJECT 5800 PER CSAM GUIDANCE					

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.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	5,068.91	0.00	5,068.91	517.29		5,586.20
3100	Alternative Schools	61,276.72	0.00	61,276.72	6,253.35		67,530.07
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	3,328,948.40	755,840.87	4,084,789.27	416,856.90		4,501,646.17
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	1,213,942.80	378,596.35	1,592,539.15	162,520.24		1,755,059.39
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,026,254.38	189,070.38	2,215,324.76	226,076.15		2,441,400.91
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	1,900,939.31	0.00	1,900,939.31	193,992.79		2,094,932.10
4900	Other Supplemental Education	695,934.00	0.00	695,934.00	71,020.77		766,954.77
5000-5999	Special Education	9,265,376.00	1,010,534.98	10,275,910.98	1,048,667.17		11,324,578.15
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	1,716,285.42	455.59	1,716,741.01	175,195.17		1,891,936.18
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	76,966.88	0.00	76,966.88	7,854.55		84,821.43
8600	County Services to Districts	10,742,488.29	0.00	10,742,488.29	1,096,281.86		11,838,770.15
Other Costs							
----	Food Services					19,057.96	19,057.96
----	Enterprise					83,281.78	83,281.78
----	Facilities Acquisition & Construction					282,095.81	282,095.81
----	Other Outgo					8,854,548.97	8,854,548.97
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		40,943.43	40,943.43	386,853.01		427,796.44
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(342,119.29)		(342,119.29)
----	Total County School Service and Charter Schools Funds Expenditures	31,033,481.11	2,375,441.60	33,408,922.71	3,449,969.96	9,238,984.52	46,097,877.19

Unaudited Actuals
2025-26
County School Service and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	849.01	4,219.90	0.00	0.00	0.00	0.00	0.00			0.00	0.00	5,068.91
3100	Alternative Schools	715.40	43,540.04	0.00	3,215.03	13,806.25	0.00	0.00			0.00	0.00	61,276.72
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	941,187.33	417,032.59	1,133.00	362,367.21	766,541.29	651,042.09	0.00			189,644.89	0.00	3,328,948.40
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	684,933.47	322,830.11	192.00	131,835.00	74,152.22	0.00	0.00			0.00	0.00	1,213,942.80
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	257,810.91	1,582,721.04	0.00	0.00	527.37	0.00	0.00			185,195.06	0.00	2,026,254.38
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	800,303.60	377,295.29	59,037.82	0.00	610,352.87	0.00	0.00			53,949.73	0.00	1,900,939.31
4900	Other Supplemental Education	28,247.71	0.00	0.00	0.00	439,257.31	0.00	228,428.98			0.00	0.00	695,934.00
5000-5999	Special Education	5,104,842.91	2,361,083.00	262.00	456,596.60	1,147,935.71	0.00	0.00			152,192.78	42,463.00	9,265,376.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	1,128,283.76	296,267.05	0.00	224,308.70	0.00	8,966.94	0.00	0.00	5,712.48	52,746.49	0.00	1,716,285.42
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	260.31	0.00		75,014.60	0.00	1,691.97	0.00	76,966.88
8600	County Services to Districts		5,232,031.23	188,225.47	57,771.25	292,972.87	75,140.17			4,799,190.83	96,482.22	674.25	10,742,488.29
Total Direct Charged Costs		8,947,174.10	10,637,020.25	248,850.29	1,236,093.79	3,345,806.20	735,149.20	228,428.98	75,014.60	4,804,903.31	731,903.14	43,137.25	31,033,481.11

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2025-26
County School Service and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	2,546.81	753,294.06	0.00	755,840.87
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	1,949.32	376,647.03	0.00	378,596.35
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	746.86	188,323.52	0.00	189,070.38
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	12,420.35	998,114.63	0.00	1,010,534.98
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	455.59	0.00	0.00	455.59
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	3,278.73	37,664.70	0.00	40,943.43
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		21,397.66	2,354,043.94	0.00	2,375,441.60

Unaudited Actuals
2025-26
County School Service and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in County School Service and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	504,205.97
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	57,478.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,388,271.42
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	842,133.85
5	Total Central Administration Costs in County School Service and Charter Schools Funds	3,792,089.24
B.	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	31,033,481.11
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,375,441.60
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	33,408,922.71
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,611,735.61
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	138,101.47
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,749,837.08
D.	Total Direct Charged and Allocated Costs (B3 + C5)	37,158,759.79
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	10.21%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	19,057.96				19,057.96
Enterprise (Objects 1000-5999, 6400-6920)		83,281.78			83,281.78
Facilities Acquisition & Construction (Objects 1000-6700)			282,095.81		282,095.81
Other Outgo (Objects 1000 - 7999)				8,854,548.97	8,854,548.97
Total Other Costs	19,057.96	83,281.78	282,095.81	8,854,548.97	9,238,984.52

Unaudited Actuals
2025-26
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100- 3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	14,879.65	0.00	6,518.00	0.00	2,354,043.94	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten	0.00						
1110 Regular Education, K-12	0.00						
3100 Alternative Schools	0.00						
3300 Independent Study Centers	0.00						
3400 Opportunity Schools	0.00						
3500 County Community Schools	3.41		3.41		4.00		
3550 Community Day Schools	0.00						
3600 Juvenile Courts	2.61		2.61		2.00		
3700 Specialized Secondary Programs	0.00						
3800 Career Technical Education	1.00		1.00		1.00		
4110 Regular Education, Adult	0.00						
4620 Adult Correctional Education	0.00						
4630 Adult Career Technical Education	0.00						
4760 Bilingual	0.00						
4850 Migrant Education	0.00						
4900 Other Supplemental Education	0.00						
5000-5999 Special Education (allocated to 5001)	16.63		16.63		5.30		
6000 ROC/P	0.00						
Other Goals							
7110 Nonagency - Educational	.61		.61				
7150 Nonagency - Other	0.00						
8100 Community Services	0.00						
8500 Child Care and Development Services	0.00						
8600 County Services to Districts	0.00						
Other Funds							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)	4.39		4.39		.20		
- - Cafeteria (Funds 13 & 61)							

Unaudited Actuals
2025-26
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100- 3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
C. Total Allocation Factors	28.65	0.00	28.65	0.00	12.50	0.00	0.00

San Luis Obispo County Office of
Education
San Luis Obispo County

Unaudited Actuals
2025-26

40 10405 0000000

County School Service Fund
Special Education Revenue Allocations
Setup

Form SEAS
G8AX1WFKBE(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)

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: San Luis Obispo County (AJ)			
Date allocation plan approved by SELPA governance: 5/29/2026			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	11,368,410.00	24,224,007.00	113.08%
2. Local Special Education Property Taxes	17,001,645.00	17,094,799.00	0.55%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	28,370,055.00	41,318,806.00	45.64%
B. Program Specialist/Regionalized Services Apportionment	672,235.00	691,528.00	2.87%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment	857,530.00	1,181,520.00	37.78%
E. Out of Home Care Apportionment	637,429.00	549,154.00	-13.85%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	30,537,249.00	43,741,008.00	43.24%
I. Federal IDEA Local Assistance Grants - Preschool	918,078.00	918,078.00	0.00%
J. Federal IDEA - Section 619 Preschool	301,226.00	301,226.00	0.00%
K. Other Federal Discretionary Grants	6,732,570.00	6,732,570.00	0.00%
L. Other Adjustments		4,068.00	New
M. Total SELPA Revenues (Sum lines H through L)	38,489,123.00	51,696,950.00	34.32%
II. ALLOCATION TO SELPA MEMBERS			
San Luis Obispo County Office of Education (AJ00)	2,626,978.00	3,017,976.00	14.9%
Cayucos Elementary (AJ02)	275,759.00	370,765.00	34.5%
San Miguel Joint Union Elementary (AJ04)	999,283.00	1,254,772.00	25.6%
Pleasant Valley Joint Union Elementary (AJ06)	138,696.00	166,227.00	19.8%
Atascadero Unified (AJ08)	4,736,124.00	6,344,344.00	34.0%
Lucia Mar Unified (AJ09)	10,365,227.00	14,227,044.00	37.3%
San Luis Coastal Unified (AJ10)	8,196,234.00	11,410,571.00	39.2%
Shandon Joint Unified (AJ11)	338,502.00	441,303.00	30.4%
Templeton Unified (AJ12)	2,346,572.00	3,252,096.00	38.6%
Coast Unified (AJ13)	702,860.00	884,936.00	25.9%
Paso Robles Joint Unified (AJ14)	6,878,726.00	9,194,710.00	33.7%
Almond Acres Charter Academy (AJA01)	648,349.00	827,276.00	27.6%
Bellevue-Santa Fe Charter (AJA02)	235,813.00	304,930.00	29.3%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	38,489,123.00	51,696,950.00	34.32%
Preparer Name: Zola Moore-Stansbury			
Title: Classified Coordinator, SELPA			
Phone: (805) 782-7302			

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	182,035.44	200,231.68	358,624.52	410,824.76	35,645.52	2,000,941.23	171,953.28	3,360,256.43
2000-2999	Classified Salaries	228,980.61	322,876.13	0.00	142,885.51	20,234.64	1,499,817.25	0.00	2,212,794.14
3000-3999	Employee Benefits	176,793.01	217,506.94	159,204.60	231,995.43	27,815.80	1,725,446.03	88,122.52	2,626,884.33
4000-4999	Books and Supplies	26,327.51	16,672.95	0.00	0.00	0.00	49,697.81	0.00	92,698.27
5000-5999	Services and Other Operating Expenditures	170,545.05	627,001.94	25,040.98	113,492.98	140.40	303,682.49	3,543.00	1,243,446.84
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	782,681.62	1,384,289.64	542,870.10	899,198.68	83,836.36	5,579,584.81	263,618.80	9,536,080.01
7310	Transfers of Indirect Costs	572,049.17	112,267.00	0.00	94,432.00	8,609.64	0.00		787,357.81
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,010,534.93							1,010,534.93
	Total Indirect Costs and PCR Allocations	1,582,584.10	112,267.00	0.00	94,432.00	8,609.64	0.00	0.00	1,797,892.74
	TOTAL COSTS	2,365,265.72	1,496,556.64	542,870.10	993,630.68	92,446.00	5,579,584.81	263,618.80	11,333,972.75
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	35,645.52	19,571.17	26,481.80	81,698.49
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	20,234.64	1,431.04	0.00	21,665.68
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	24,410.80	6,675.77	15,709.00	46,795.57
4000-4999	Books and Supplies	0.00	210.28	0.00	0.00	0.00	11,349.51	0.00	11,559.79
5000-5999	Services and Other Operating Expenditures	0.00	11,130.39	4,558.84	0.00	140.40	33,718.94	187.20	49,735.77
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	11,340.67	4,558.84	0.00	80,431.36	72,746.43	42,378.00	211,455.30
7310	Transfers of Indirect Costs	3,822.28	0.00	0.00	0.00	8,609.64	0.00		12,431.92
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,822.28	0.00	0.00	0.00	8,609.64	0.00	0.00	12,431.92
	TOTAL BEFORE OBJECT 8980	3,822.28	11,340.67	4,558.84	0.00	89,041.00	72,746.43	42,378.00	223,887.22
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	182,035.44	200,231.68	358,624.52	410,824.76	0.00	1,981,370.06	145,471.48	3,278,557.94

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	226,980.61	322,876.13	0.00	142,885.51	0.00	1,498,386.21	0.00	2,191,128.46
3000-3999	Employee Benefits	176,793.01	217,506.94	159,204.60	231,995.43	3,405.00	1,718,770.26	72,413.52	2,580,088.76
4000-4999	Books and Supplies	26,327.51	16,462.67	0.00	0.00	0.00	38,348.30	0.00	81,138.48
5000-5999	Services and Other Operating Expenditures	170,545.05	615,871.55	20,482.14	113,492.98	0.00	269,963.55	3,355.80	1,193,711.07
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	782,681.62	1,372,948.97	538,311.26	899,198.68	3,405.00	5,506,838.38	221,240.80	9,324,624.71
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	568,228.89	112,267.00	0.00	94,432.00	0.00	0.00		774,925.89
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	1,010,534.93							1,010,534.93
	TOTAL BEFORE OBJECT 8980	1,578,761.82	112,267.00	0.00	94,432.00	0.00	0.00	0.00	1,785,460.82
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	2,361,443.44	1,485,215.97	538,311.26	993,630.68	3,405.00	5,506,838.38	221,240.80	11,110,085.53
	TOTAL COSTS								0.00
									11,110,085.53
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	2,500.00	10,000.00	0.00	0.00	85,723.47		98,223.47
2000-2999	Classified Salaries	66,766.00	10,000.00	0.00	0.00	0.00	67,163.42		143,929.42
3000-3999	Employee Benefits	28,632.58	721.25	1,237.00	0.00	0.00	33,607.43		64,198.26
4000-4999	Books and Supplies	16,117.21	803.48	0.00	0.00	0.00	219.25		17,139.94
5000-5999	Services and Other Operating Expenditures	72,316.69	4,496.46	0.00	0.00	0.00	(57,815.14)		18,998.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	183,832.48	18,521.19	11,237.00	0.00	0.00	128,898.43	0.00	342,489.10
7310	Transfers of Indirect Costs								0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	183,832.48	18,521.19	11,237.00	0.00	0.00	128,898.43	0.00	342,489.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								437.04
	TOTAL COSTS								342,926.14

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

2024-25 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		9,317,662.62	733,033.84
		0.00	0.00
2. Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)		0.00	0.00
5. 2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)		9,317,662.62	733,033.84
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet		147.00	
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)		147.00	

SELPA:

San Luis Obispo County (AJ)

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

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2025-26 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrkshf.xls>.

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

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

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

- Decrease in number of Children with Disabilities from 147 last year to 116

State and Local	Local Only
1,231,915.42	733,033.84
1,231,915.42	733,033.84

Total exempt reductions

SECTION 2

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

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

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

SELPA:

San Luis Obispo County (AJ)

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

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

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

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

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

SECTION 3

Column A	Column B	Column C
----------	----------	----------

SELPA: San Luis Obispo County (AJ)

				Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD						
Test 1						
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.						
a. Total special education expenditures						
b. Less: Expenditures paid from federal sources						
c. Expenditures paid from state and local sources						
Add/Less: Adjustments required for MOE calculation						
Comparison year's expenditures, adjusted for MOE calculation						
Less: Exempt reduction(s) for SECTION 1						
Less: 50% reduction from SECTION 2						
Net expenditures paid from state and local sources						
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.						

				Actual FY 2025-26	Comparison Year 2019-2020	Difference
B. LOCAL EXPENDITURES ONLY METHOD						
Test 2						
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.						
a. Total special education expenditures						
b. Less: Expenditures paid from federal sources						
c. Expenditures paid from state and local sources						
Add/Less: Adjustments required for MOE calculation						
Comparison year's expenditures, adjusted for MOE calculation						
Less: Exempt reduction(s) from SECTION 1						
Less: 50% reduction from SECTION 2						
Net expenditures paid from state and local sources						
d. Special education unduplicated pupil count						
e. Per capita state and local expenditures (Test2c/Test2d)						
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.						

SELPA:

San Luis Obispo County (AJ)

	Actual FY 2025-26	Comparison Year 2024-2025	Difference
Test 3			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	342,926.14	733,033.84	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		733,033.84	
Less: Exempt reduction(s) from SECTION 1		733,033.84	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	342,926.14	0.00	342,926.14

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

	Actual FY 2025-26	Comparison Year 2024-2025	Difference
Test 4			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	342,926.14	733,033.84	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		733,033.84	
Less: Exempt reduction(s) from SECTION 1		733,033.84	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	342,926.14	0.00	
b. Special education unduplicated pupil count	116.00	147.00	
c. Per capita local expenditures (Test4a/Test4b)	2,956.26	0.00	2,956.26

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

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

Katy Bates	805-782-7220
Contact Name	Telephone Number
Fiscal Specialist II	kbates@slococ.org
Title	Email Address

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Obispo County Office of Education (AJ00)	Cayucos Elementary (AJ02)	San Miguel Joint Union Elementary (AJ04)	Pleasant Valley Joint Union Elementary (AJ06)	Atascadero Unified (AJ08)	Lucia Mar Unified (AJ09)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Obispo County Office of Education (AJ00)	Cayucos Elementary (AJ02)	San Miguel Joint Union Elementary (AJ04)	Pleasant Valley Joint Union Elementary (AJ06)	Atascadero Unified (AJ08)	Lucia Mar Unified (AJ09)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Coastal Unified (AJ10)	Shandon Joint Unified (AJ11)	Templeton Unified (AJ12)	Coast Unified (AJ13)	Paso Robles Joint Unified (AJ14)	Almond Acres Charter Academy (AJA01)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Coastal Unified (AJ10)	Shandon Joint Unified (AJ11)	Templeton Unified (AJ12)	Coast Unified (AJ13)	Paso Robles Joint Unified (AJ14)	Almond Acres Charter Academy (AJA01)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

San Luis Obispo County (AJ)

SELPA:

Object Code	Description	Bellevue-Santa Fe Charter (AJA02)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00

San Luis Obispo County (AJ)

SELPA:

Object Code	Description	Bellevue-Santa Fe Charter (AJA02)	Adjustments*	Total
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT											
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999		Certificated Salaries	193,121.00	200,283.00	622,343.00	361,338.00	37,816.00	1,889,169.00	182,758.00	3,486,828.00	
2000-2999		Classified Salaries	232,688.00	329,458.00	0.00	140,462.00	21,466.00	1,541,752.00	0.00	2,285,826.00	
3000-3999		Employee Benefits	438,250.00	201,392.00	160,851.00	189,444.00	25,050.00	1,356,664.00	79,167.00	2,450,818.00	
4000-4999		Books and Supplies	42,895.00	29,240.00	0.00	0.00	0.00	73,496.00	0.00	145,631.00	
5000-5999		Services and Other Operating Expenditures	286,742.00	697,682.00	32,400.00	76,257.00	4,605.00	344,464.00	18,802.00	1,460,952.00	
6000-6999		Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130		State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439		Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		Total Direct Costs	1,193,696.00	1,458,055.00	815,594.00	767,501.00	88,937.00	5,205,545.00	280,727.00	9,810,055.00	
7310		Transfers of Indirect Costs	469,414.00	85,590.00	0.00	73,581.00	7,127.00	0.00		635,712.00	
7350		Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		Total Indirect Costs	469,414.00	85,590.00	0.00	73,581.00	7,127.00	0.00	0.00	635,712.00	
		TOTAL COSTS	1,663,110.00	1,543,645.00	815,594.00	841,082.00	96,064.00	5,205,545.00	280,727.00	10,445,767.00	
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999		Certificated Salaries	193,121.00	200,283.00	622,343.00	361,338.00	0.00	1,877,013.00	145,398.00	3,399,496.00	
2000-2999		Classified Salaries	232,688.00	329,458.00	0.00	140,462.00	0.00	1,541,752.00	0.00	2,244,360.00	
3000-3999		Employee Benefits	438,250.00	201,392.00	160,851.00	189,444.00	0.00	1,352,354.00	65,094.00	2,407,385.00	
4000-4999		Books and Supplies	42,895.00	28,290.00	0.00	0.00	0.00	56,885.00	0.00	128,070.00	
5000-5999		Services and Other Operating Expenditures	286,742.00	697,682.00	19,400.00	76,257.00	0.00	336,299.00	18,802.00	1,435,182.00	
6000-6999		Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130		State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439		Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		Total Direct Costs	1,193,696.00	1,457,105.00	802,594.00	767,501.00	0.00	5,164,303.00	229,294.00	9,614,493.00	
7310		Transfers of Indirect Costs	466,530.00	85,590.00	0.00	73,581.00	0.00	0.00		625,701.00	
7350		Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		Total Indirect Costs	466,530.00	85,590.00	0.00	73,581.00	0.00	0.00	0.00	625,701.00	
		TOTAL BEFORE OBJECT 8980	1,660,226.00	1,542,695.00	802,594.00	841,082.00	0.00	5,164,303.00	229,294.00	10,240,194.00	
8980		Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
		TOTAL COSTS									10,240,194.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	107,109.00	0.00	0.00	17,419.00		124,528.00	
2000-2999	Classified Salaries	57,723.00	22,853.00	0.00	0.00	0.00	79,791.00		160,367.00	
3000-3999	Employee Benefits	27,446.00	8,476.00	34,109.00	0.00	0.00	6,433.00		76,464.00	
4000-4999	Books and Supplies	10,500.00	1,500.00	0.00	0.00	0.00	0.00		12,000.00	
5000-5999	Services and Other Operating Expenditures	99,550.00	3,394.00	0.00	0.00	0.00	(62,995.00)		39,949.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	195,219.00	36,223.00	141,218.00	0.00	0.00	40,648.00	0.00	413,308.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	195,219.00	36,223.00	141,218.00	0.00	0.00	40,648.00	0.00	413,308.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									121,842.00
	TOTAL COSTS									535,150.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	182,035.44	200,231.68	358,624.52	410,824.76	35,645.52	2,000,941.23	171,953.28	3,360,256.43
2000-2999	Classified Salaries	226,980.61	322,876.13	0.00	142,885.51	20,234.64	1,499,817.25	0.00	2,212,794.14
3000-3999	Employee Benefits	176,793.01	217,506.94	159,204.60	231,995.43	27,815.80	1,725,446.03	88,122.52	2,626,884.33
4000-4999	Books and Supplies	26,327.51	16,672.95	0.00	0.00	0.00	49,697.81	0.00	92,698.27
5000-5999	Services and Other Operating Expenditures	170,545.05	627,001.94	25,040.98	113,492.98	140.40	303,682.49	3,543.00	1,243,446.84
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	782,681.62	1,384,289.64	542,870.10	899,198.68	83,836.36	5,579,584.81	263,618.80	9,536,080.01
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	572,049.17	112,267.00	0.00	94,432.00	8,609.64	0.00		787,357.81
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,010,534.93							1,010,534.93
	TOTAL COSTS	572,049.17	112,267.00	0.00	94,432.00	8,609.64	0.00	0.00	787,357.81
		1,354,730.79	1,496,556.64	542,870.10	993,630.68	92,446.00	5,579,584.81	263,618.80	10,323,437.82
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	35,645.52	19,571.17	26,481.80	81,698.49
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	20,234.64	1,431.04	0.00	21,665.68
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	24,410.80	6,675.77	15,709.00	46,795.57
4000-4999	Books and Supplies	0.00	210.28	0.00	0.00	0.00	11,349.51	0.00	11,559.79
5000-5999	Services and Other Operating Expenditures	0.00	11,130.39	4,558.84	0.00	140.40	33,718.94	187.20	49,735.77
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	11,340.67	4,558.84	0.00	80,431.36	72,746.43	42,378.00	211,455.30
7310	Transfers of Indirect Costs	3,822.28	0.00	0.00	0.00	8,609.64	0.00		12,431.92
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,822.28	0.00	0.00	0.00	8,609.64	0.00	0.00	12,431.92
	TOTAL BEFORE OBJECT 8980	3,822.28	11,340.67	4,558.84	0.00	89,041.00	72,746.43	42,378.00	223,887.22
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	182,035.44	200,231.68	358,624.52	410,824.76	0.00	1,981,370.06	145,471.48	3,278,557.94
2000-2999	Classified Salaries	226,980.61	322,876.13	0.00	142,885.51	0.00	1,498,386.21	0.00	2,191,126.46
3000-3999	Employee Benefits	176,793.01	217,506.94	159,204.60	231,995.43	3,405.00	1,718,770.26	72,413.52	2,580,088.76
4000-4999	Books and Supplies	26,327.51	16,462.67	0.00	0.00	0.00	38,348.30	0.00	81,138.48
5000-5999	Services and Other Operating Expenditures	170,545.05	615,871.55	20,482.14	113,492.98	0.00	269,963.55	3,355.80	1,193,711.07
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	782,681.62	1,372,948.97	538,311.26	899,198.68	3,405.00	5,506,838.38	221,240.80	9,324,624.71
7310	Transfers of Indirect Costs	568,226.89	112,267.00	0.00	94,432.00	0.00	0.00		774,925.89
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,010,534.93							1,010,534.93
	Total Indirect Costs	568,226.89	112,267.00	0.00	94,432.00	0.00	0.00	0.00	774,925.89
	TOTAL BEFORE OBJECT 8980	1,350,908.51	1,485,215.97	538,311.26	993,630.68	3,405.00	5,506,838.38	221,240.80	10,099,550.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								10,099,550.60
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	2,500.00	10,000.00	0.00	0.00	85,723.47		98,223.47
2000-2999	Classified Salaries	66,766.00	10,000.00	0.00	0.00	0.00	67,163.42		143,929.42
3000-3999	Employee Benefits	28,632.58	721.25	1,237.00	0.00	0.00	33,607.43		64,198.26
4000-4999	Books and Supplies	16,117.21	803.48	0.00	0.00	0.00	219.25		17,139.94
5000-5999	Services and Other Operating Expenditures	72,316.69	4,496.46	0.00	0.00	0.00	(57,815.14)		18,998.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	183,832.48	18,521.19	11,237.00	0.00	0.00	128,898.43	0.00	342,489.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	183,832.48	18,521.19	11,237.00	0.00	0.00	128,898.43	0.00	342,489.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								437.04
	TOTAL COSTS								342,926.14

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

SELPA: San Luis Obispo County (AJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2026-27 Budget by LEA (LB-B) and the 2025-26 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to section 3, Test 1, Test 2, and Test 4. The revised sections allow the LEA to compare the 2026-27 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2026-27 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/osp/se/as/documents/subsequentyearsworksheet.xls>.

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

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

SECTION 1
Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Provide the condition number, if any, to be used in the calculation below:		
Total exempt reductions	0.00	0.00

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

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

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

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

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

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

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

SELPA:

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SECTION 3

Column A	Column B	Column C
Budgeted Expenditures (LB-B Worksheet) FY 2026-27	Actual Comparison Year 2025-26	Difference (A - B)
10,445,767.00		
205,573.00		
10,240,194.00	11,110,085.53 (1,010,534.93)	
	10,099,550.60	
	0.00	
	0.00	
10,240,194.00	10,099,550.60	140,643.40

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

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

Budgeted Amounts FY 2026-27	Comparison Year 2025-26	Difference
10,445,767.00		
205,573.00		
10,240,194.00	11,110,085.53	
	11,110,085.53	
	0.00	
	0.00	
10,240,194.00	11,110,085.53	

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

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d. Special education unduplicated pupil count	92.00	116.00
e. Per capita state and local expenditures (Test2c/Test2d)	111,306.46	95,776.60
		15,529.86

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

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2026-27	Comparison Year 2025-26	Difference
Test 3			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	535,150.00	342,926.14	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		342,926.14	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	535,150.00	342,926.14	192,223.86

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

	Budget FY 2026-27	Comparison Year 2025-26	Difference
Test 4			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	535,150.00	342,926.14	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		342,926.14	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	535,150.00	342,926.14	
b. Special education unduplicated pupil count	92.00	116.00	
c. Per capita local expenditures (Test4a/Test4b)	5,816.85	2,956.26	2,860.59

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

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

Katy Bates

805-782-7220

SELPA: San Luis Obispo County (AJ)

Contact Name	Telephone Number
Fiscal Specialist II	kbates@slcooe.org
Title	Email Address

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Obispo County Office of Education (AJ00)	Cayucos Elementary (AJ02)	San Miguel Joint Union Elementary (AJ04)	Pleasant Valley Joint Union Elementary (AJ06)	Atascadero Unified (AJ08)	Lucia Mar Unified (AJ09)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Obispo County Office of Education (AJ00)	Cayucos Elementary (AJ02)	San Miguel Joint Union Elementary (AJ04)	Pleasant Valley Joint Union Elementary (AJ06)	Atascadero Unified (AJ08)	Lucia Mar Unified (AJ09)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Coastal Unified (AJ10)	Shandon Joint Unified (AJ11)	Templeton Unified (AJ12)	Coast Unified (AJ13)	Paso Robles Joint Unified (AJ14)	Almond Acres Charter Academy (AJA01)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Coastal Unified (AJ10)	Shandon Joint Unified (AJ11)	Templeton Unified (AJ12)	Coast Unified (AJ13)	Paso Robles Joint Unified (AJ14)	Almond Acres Charter Academy (AJA01)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

San Luis Obispo County (AJ)

SELPA:

Object Code	Description	Bellevue-Santa Fe Charter (AJA02)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

San Luis Obispo County (AJ)

SELPA:

Object Code	Description	Bellevue-Santa Fe Charter (AJA02)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				
				0.00

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

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(21,767.70)	0.00	(342,119.29)				
Other Sources/Uses Detail					152,972.72	2,372,037.04		
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	21,767.70	0.00	337,296.07	0.00				
Other Sources/Uses Detail					685,447.49	150,000.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	4,823.22	0.00				
Other Sources/Uses Detail					96,719.55	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	2,972.72		
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		

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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					600,000.00	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					989,870.00	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				

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	21,767.70	(21,767.70)	342,119.29	(342,119.29)	2,525,009.76	2,525,009.76	0.00	0.00

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Unaudited Actuals
Budget 2026-27
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)

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	7810	(\$192,446.24)
Explanation: will correct at first interim		
Total of negative resource balances for Fund 01		(\$192,446.24)

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	(\$70,620.00)
Explanation: direct costs			

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.	<u>Passed</u>																																												
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>																																												
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>																																												
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>																																												
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>																																												
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>																																												
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>																																												
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	<u>Exception</u>																																												
<table><tr><th>FUND</th><th>RESOURCE</th><th>OBJECT</th><th>VALUE</th></tr><tr><td>01</td><td>3010</td><td>5800</td><td>(\$11,035.00)</td></tr><tr><td colspan="4">Explanation: carryover</td></tr><tr><td>01</td><td>7339</td><td>5800</td><td>(\$12,503.00)</td></tr><tr><td colspan="4">Explanation: carryover</td></tr><tr><td>01</td><td>7810</td><td>9790</td><td>(\$192,446.24)</td></tr><tr><td colspan="4">Explanation: carryover</td></tr><tr><td>01</td><td>7810</td><td>5100</td><td>(\$192,863.00)</td></tr><tr><td colspan="4">Explanation: carryover</td></tr><tr><td>13</td><td>5310</td><td>8660</td><td>(\$200.00)</td></tr><tr><td colspan="4">Explanation: negative cash</td></tr></table>	FUND	RESOURCE	OBJECT	VALUE	01	3010	5800	(\$11,035.00)	Explanation: carryover				01	7339	5800	(\$12,503.00)	Explanation: carryover				01	7810	9790	(\$192,446.24)	Explanation: carryover				01	7810	5100	(\$192,863.00)	Explanation: carryover				13	5310	8660	(\$200.00)	Explanation: negative cash				
FUND	RESOURCE	OBJECT	VALUE																																										
01	3010	5800	(\$11,035.00)																																										
Explanation: carryover																																													
01	7339	5800	(\$12,503.00)																																										
Explanation: carryover																																													
01	7810	9790	(\$192,446.24)																																										
Explanation: carryover																																													
01	7810	5100	(\$192,863.00)																																										
Explanation: carryover																																													
13	5310	8660	(\$200.00)																																										
Explanation: negative cash																																													
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>																																												
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>																																												
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>																																												
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>																																												
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>																																												
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>																																												

EXPORT VALIDATION CHECKS

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

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Unaudited Actuals
Unaudited Actuals 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)

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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	(\$65,227.75)
Explanation: TRANSFER OF DIRECT COSTS			
01	7690	8200	(\$189.00)
Explanation: TRANSFER OF DIRECT COSTS			
01	9010	3700	(\$79.21)
Explanation: TRANSFER OF DIRECT COSTS			

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	0000	4700	(\$587.13)
Explanation: CORRECT			
13	5310	8660	(\$357.30)
Explanation: NEGATIVE CASH			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:

Exception

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
01	9010	\$504,161.66	\$494,671.97	\$9,489.69

Explanation: WILL CORRECT @ 1ST INTERIM

10	6500	\$0.00	\$152.00	(\$152.00)
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Explanation: WILL CORRECT @ 1ST INTERIM

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
10	0000	(\$14,186.00)

Explanation: GASB REPORTING

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

Passed

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

Passed

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

Passed

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

Passed

SUPPLEMENTAL CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.

Passed

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

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

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

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (Warning) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. **Exception**

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$9.92 %
Explanation: reviewed

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

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

PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

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

EXPORT VALIDATION CHECKS

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

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