

SAN YSIDRO SCHOOL DISTRICT
GOVERNING BOARD AGENDA

TO: Governing Board

BOARD MEETING DATE: October 16, 2025

VIA: Gina A. Potter, Ed.D.
Superintendent

FROM:
Business Services
Marilyn Adrianzen, Chief Business Official

☐ Informational
☒ Action

AGENDA ITEM: REVISED 2024-25 UNAUDITED ACTUALS FINANCIAL REPORT – SPECIAL
EDUCATION MAINTENANCE OF EFFORT FORMS AND FORM 01

BACKGROUND INFORMATION:

AB1200 requires local educational agencies (LEA) to submit their Unaudited Actuals Financial Reports to their county office of education. Districts should use the California Department of Education's SACS software. Reports are due upon completion, but no later than September 15th of each year.

The Board approved the 2024-2025 Unaudited Actuals Report during the September 4, 2025, Board Meeting; however, due to the updated calculation of the Special Education Maintenance of Effort, the following sections were revised:

- 2024-2025 Unaudited Actuals Report
- 2024-2025 Special Education Maintenance of Effort Actuals
- 2025-2026 Special Education Maintenance of Effort Budget

RECOMMENDATION:

Approve the revised 2024-25 Unaudited Actuals Financial Report forms related to Special Education Maintenance of Efforts and Form 01.

LCAP GOAL AND ACTION/SERVICE (please indicate):

☐ Renewal ☒ New ☐ Amendment ☐ Ratify ☐ Other

Financial Implications?

☐ Yes ☒ No

Are funds for this item available in the 2025-2026 Budget?

☐ Yes ☐ No

Requisition #

N/A

(Amount)

N/A

(Name of funding source and/or location)

Recommended for: ☒ Approval ☐ Denial Certification Requested ☐ Yes ☐ No

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		57,182,126.00	311,644.00	57,493,770.00	57,917,428.00	304,474.00	58,221,902.00	1.3%
2) Federal Revenue	8100-8299		90,185.64	6,262,503.60	6,352,689.24	100,000.00	2,967,023.00	3,067,023.00	-51.7%
3) Other State Revenue	8300-8599		943,476.12	11,624,848.15	12,568,324.27	889,571.00	11,122,224.00	12,011,795.00	-4.4%
4) Other Local Revenue	8600-8799		1,772,752.14	4,309,950.37	6,082,702.51	1,051,000.00	3,401,038.00	4,452,038.00	-26.8%
5) TOTAL, REVENUES			59,988,539.90	22,508,946.12	82,497,486.02	59,957,999.00	17,794,759.00	77,752,758.00	-5.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		22,642,243.08	8,548,440.55	31,190,683.63	21,948,989.05	5,905,684.33	27,854,673.38	-10.7%
2) Classified Salaries	2000-2999		9,361,956.89	5,854,752.94	15,216,709.83	9,277,422.18	4,200,005.98	13,477,428.16	-11.4%
3) Employee Benefits	3000-3999		12,964,649.18	8,708,298.39	21,672,947.57	12,682,236.74	7,533,721.84	20,215,958.58	-6.7%
4) Books and Supplies	4000-4999		859,192.46	1,890,590.69	2,749,783.15	863,179.00	1,051,786.95	1,914,965.95	-30.4%
5) Services and Other Operating Expenditures	5000-5999		4,601,060.83	13,456,945.90	18,058,006.73	4,084,998.00	11,668,179.87	15,753,177.87	-12.8%
6) Capital Outlay	6000-6999		65,397.78	650,264.23	715,662.01	8,017.00	0.00	8,017.00	-98.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		567,584.00	0.00	567,584.00	294,902.00	0.00	294,902.00	-48.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,219,002.00)	938,874.00	(280,128.00)	(997,784.00)	731,918.00	(265,866.00)	-5.1%
9) TOTAL, EXPENDITURES			49,843,082.22	40,048,166.70	89,891,248.92	48,161,959.97	31,091,296.97	79,253,256.94	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,145,457.68	(17,539,220.58)	(7,393,762.90)	11,796,039.03	(13,296,537.97)	(1,500,498.94)	-79.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		142,110.00	0.00	142,110.00	150,000.00	0.00	150,000.00	5.6%
b) Transfers Out	7600-7629		0.00	239,384.00	239,384.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(13,307,000.39)	13,307,000.39	0.00	(12,700,871.74)	12,700,871.74	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,164,890.39)	13,067,616.39	(97,274.00)	(12,550,871.74)	12,700,871.74	150,000.00	-254.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,019,432.71)	(4,471,604.19)	(7,491,036.90)	(754,832.71)	(595,666.23)	(1,350,498.94)	-82.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,097,152.77	21,158,058.68	24,255,211.45	1,053,823.37	15,921,562.18	16,975,385.55	-30.0%
b) Audit Adjustments	9793		976,103.31	(764,892.31)	211,211.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,073,256.08	20,393,166.37	24,466,422.45	1,053,823.37	15,921,562.18	16,975,385.55	-30.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,073,256.08	20,393,166.37	24,466,422.45	1,053,823.37	15,921,562.18	16,975,385.55	-30.6%
2) Ending Balance, June 30 (E + F1e)			1,053,823.37	15,921,562.18	16,975,385.55	298,990.66	15,325,895.95	15,624,886.61	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,921,562.18	15,921,562.18	0.00	15,325,895.95	15,325,895.95	-3.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	10,718.15	0.00	10,718.15	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	943,105.00	0.00	943,105.00	198,990.17	0.00	198,990.17	-78.9%
Unassigned/Unappropriated Amount		9790	.22	0.00	.22	.49	0.00	.49	122.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,790,897.29	12,728,591.97	14,519,489.26				
1) Fair Value Adjustment to Cash in County Treasury		9111	6,925.00	0.00	6,925.00				
b) in Banks		9120	24,415.46	0.00	24,415.46				
c) in Revolving Cash Account		9130	88,433.09	0.00	88,433.09				
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	300,107.36	7,169,780.20	7,469,887.56				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	869,030.51	3,246.00	872,276.51				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
10) TOTAL, ASSETS			3,079,808.71	19,901,618.17	22,981,426.88				
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	1,077,977.48	1,301,860.55	2,379,838.03				
2) Due to Grantor Governments		9590	945,755.68	1,071,665.27	2,017,420.95				
3) Due to Other Funds		9610	2,252.18	716,366.55	718,618.73				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	890,163.62	890,163.62				
6) TOTAL, LIABILITIES			2,025,985.34	3,980,055.99	6,006,041.33				
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)			1,053,823.37	15,921,562.18	16,975,385.55				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	17,602,953.32	0.00	17,602,953.32	18,526,231.00	0.00	18,526,231.00	5.2%
Education Protection Account State Aid - Current Year		8012	785,828.00	0.00	785,828.00	775,961.00	0.00	775,961.00	-1.3%
State Aid - Prior Years		8019	235,449.00	0.00	235,449.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	157,067.30	0.00	157,067.30	157,068.00	0.00	157,068.00	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	34,660,075.16	0.00	34,660,075.16	34,662,762.00	0.00	34,662,762.00	0.0%
Unsecured Roll Taxes		8042	1,229,795.31	0.00	1,229,795.31	1,240,940.00	0.00	1,240,940.00	0.9%
Prior Years' Taxes		8043	(11,387.50)	0.00	(11,387.50)	(4,077.00)	0.00	(4,077.00)	-64.2%
Supplemental Taxes		8044	595,915.72	0.00	595,915.72	599,095.00	0.00	599,095.00	0.5%
Education Revenue Augmentation Fund (ERAF)		8045	(70,183.71)	0.00	(70,183.71)	(7,375.00)	0.00	(7,375.00)	-89.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,996,613.40	0.00	1,996,613.40	1,966,823.00	0.00	1,966,823.00	-1.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

37 68379 0000000
Form 01
F8A72NBTBM(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			57,182,126.00	0.00	57,182,126.00	57,917,428.00	0.00	57,917,428.00	1.3%
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	0.00	311,644.00	311,644.00	0.00	304,474.00	304,474.00	-2.3%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			57,182,126.00	311,644.00	57,493,770.00	57,917,428.00	304,474.00	58,221,902.00	1.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,028,010.00	1,028,010.00	0.00	1,028,010.00	1,028,010.00	0.0%
Special Education Discretionary Grants		8182	0.00	112,223.52	112,223.52	0.00	99,102.00	99,102.00	-11.7%
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%
Forest Reserve Funds		8260	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,870,448.10	1,870,448.10		1,225,309.00	1,225,309.00	-34.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		327,268.00	327,268.00		0.00	0.00	-100.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		333,088.10	333,088.10		0.00	0.00	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		305,894.28	305,894.28		98,435.00	98,435.00	-67.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
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All Other Federal Revenue	All Other	8290	90,185.64	2,285,571.60	2,375,757.24	100,000.00	516,167.00	616,167.00	-74.1%
TOTAL, FEDERAL REVENUE			90,185.64	6,262,503.60	6,352,689.24	100,000.00	2,967,023.00	3,067,023.00	-51.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	148,108.00	0.00	148,108.00	151,129.00	0.00	151,129.00	2.0%
Lottery - Unrestricted and Instructional Materials		8560	795,368.12	380,294.20	1,175,662.32	738,442.00	317,028.00	1,055,470.00	-10.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		5,903,909.90	5,903,909.90		6,500,000.00	6,500,000.00	10.1%
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, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		664,321.00	664,321.00		0.00	0.00	-100.0%
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	0.00	4,676,323.05	4,676,323.05	0.00	4,305,196.00	4,305,196.00	-7.9%
TOTAL, OTHER STATE REVENUE			943,476.12	11,624,848.15	12,568,324.27	889,571.00	11,122,224.00	12,011,795.00	-4.4%
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%

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F8A72NBTBM(2024-25)

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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	606,221.73	606,221.73	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	893,656.44	0.00	893,656.44	651,000.00	0.00	651,000.00	-27.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	415,681.00	0.00	415,681.00	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	0.00	(.19)	(.19)	0.00	1,023,649.00	1,023,649.00	-538,762,731.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	463,414.70	932,979.83	1,396,394.53	400,000.00	0.00	400,000.00	-71.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		2,770,749.00	2,770,749.00		2,377,389.00	2,377,389.00	-14.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,772,752.14	4,309,950.37	6,082,702.51	1,051,000.00	3,401,038.00	4,452,038.00	-26.8%
TOTAL, REVENUES			59,988,539.90	22,508,946.12	82,497,486.02	59,957,999.00	17,794,759.00	77,752,758.00	-5.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,519,641.07	6,828,220.48	26,347,861.55	18,756,399.69	4,719,976.14	23,476,375.83	-10.9%
Certificated Pupil Support Salaries		1200	702,761.09	953,899.22	1,656,660.31	724,643.27	644,824.03	1,369,467.30	-17.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,324,721.60	766,320.85	3,091,042.45	2,467,946.09	540,884.16	3,008,830.25	-2.7%
Other Certificated Salaries		1900	95,119.32	0.00	95,119.32	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			22,642,243.08	8,548,440.55	31,190,683.63	21,948,989.05	5,905,684.33	27,854,673.38	-10.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,056,511.78	2,821,892.38	3,878,404.16	1,027,602.04	2,553,393.51	3,580,995.55	-7.7%
Classified Support Salaries		2200	3,530,623.47	1,474,218.89	5,004,842.36	3,590,160.58	1,166,518.29	4,756,678.87	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	412,889.83	213,961.10	626,850.93	476,364.93	165,407.22	641,772.15	2.4%
Clerical, Technical and Office Salaries		2400	3,334,520.62	448,781.99	3,783,302.61	3,268,890.82	314,686.96	3,583,577.78	-5.3%
Other Classified Salaries		2900	1,027,411.19	895,898.58	1,923,309.77	914,403.81	0.00	914,403.81	-52.5%
TOTAL, CLASSIFIED SALARIES			9,361,956.89	5,854,752.94	15,216,709.83	9,277,422.18	4,200,005.98	13,477,428.16	-11.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,090,891.89	4,124,069.91	8,214,961.80	3,933,800.28	3,917,010.00	7,850,810.28	-4.4%
PERS		3201-3202	2,023,034.93	1,888,532.54	3,911,567.47	2,171,843.18	1,305,463.99	3,477,307.17	-11.1%
OASDI/Medicare/Alternative		3301-3302	988,391.29	621,063.79	1,609,455.08	929,858.44	380,394.21	1,310,252.65	-18.6%
Health and Welfare Benefits		3401-3402	3,941,816.32	1,709,137.01	5,650,953.33	3,547,278.50	1,506,270.84	5,053,549.34	-10.6%
Unemployment Insurance		3501-3502	13,757.46	9,693.22	23,450.68	17,043.29	116,963.17	134,006.46	471.4%
Workers' Compensation		3601-3602	667,081.20	355,801.92	1,022,883.12	805,530.05	307,619.63	1,113,149.68	8.8%
OPEB, Allocated		3701-3702	340,432.71	0.00	340,432.71	376,883.00	0.00	376,883.00	10.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	899,243.38	0.00	899,243.38	900,000.00	0.00	900,000.00	0.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, EMPLOYEE BENEFITS			12,964,649.18	8,708,298.39	21,672,947.57	12,682,236.74	7,533,721.84	20,215,958.58	-6.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	191,320.02	843,165.92	1,034,485.94	0.00	317,028.00	317,028.00	-69.4%
Books and Other Reference Materials		4200	0.00	50,323.19	50,323.19	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	598,583.52	949,884.93	1,548,468.45	841,179.00	734,758.95	1,575,937.95	1.8%
Noncapitalized Equipment		4400	69,288.92	47,216.65	116,505.57	22,000.00	0.00	22,000.00	-81.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			859,192.46	1,890,590.69	2,749,783.15	863,179.00	1,051,786.95	1,914,965.95	-30.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	107,644.03	94,555.95	202,199.98	60,000.00	515.00	60,515.00	-70.1%
Dues and Memberships		5300	62,545.55	0.00	62,545.55	38,000.00	0.00	38,000.00	-39.2%
Insurance		5400 - 5450	164,418.08	0.00	164,418.08	1,000,000.00	0.00	1,000,000.00	508.2%
Operations and Housekeeping Services		5500	1,673,768.89	23,808.00	1,697,576.89	1,825,000.00	45,000.00	1,870,000.00	10.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	539,596.92	962,594.57	1,502,191.49	800,000.00	210,000.00	1,010,000.00	-32.8%
Transfers of Direct Costs		5710	(47,375.65)	47,375.65	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	87,755.83	0.00	87,755.83	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,868,170.70	12,328,611.73	14,196,782.43	220,998.00	11,412,664.87	11,633,662.87	-18.1%
Communications		5900	144,536.48	0.00	144,536.48	141,000.00	0.00	141,000.00	-2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,601,060.83	13,456,945.90	18,058,006.73	4,084,998.00	11,668,179.87	15,753,177.87	-12.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	650,264.23	650,264.23	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	65,397.78	0.00	65,397.78	8,017.00	0.00	8,017.00	-87.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,397.78	650,264.23	715,662.01	8,017.00	0.00	8,017.00	-98.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	127,284.00	0.00	127,284.00	23,902.00	0.00	23,902.00	-81.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	34,039.00	0.00	34,039.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	406,261.00	0.00	406,261.00	271,000.00	0.00	271,000.00	-33.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			567,584.00	0.00	567,584.00	294,902.00	0.00	294,902.00	-48.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(938,874.00)	938,874.00	0.00	(731,918.00)	731,918.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(280,128.00)	0.00	(280,128.00)	(265,866.00)	0.00	(265,866.00)	-5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,219,002.00)	938,874.00	(280,128.00)	(997,784.00)	731,918.00	(265,866.00)	-5.1%
TOTAL, EXPENDITURES			49,843,082.22	40,048,166.70	89,891,248.92	48,161,959.97	31,091,296.97	79,253,256.94	-11.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Authorized Interfund Transfers In		8919	142,110.00	0.00	142,110.00	150,000.00	0.00	150,000.00	5.6%
(a) TOTAL, INTERFUND TRANSFERS IN			142,110.00	0.00	142,110.00	150,000.00	0.00	150,000.00	5.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	239,384.00	239,384.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	239,384.00	239,384.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
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	(13,307,000.39)	13,307,000.39	0.00	(12,700,871.74)	12,700,871.74	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,307,000.39)	13,307,000.39	0.00	(12,700,871.74)	12,700,871.74	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(13,164,890.39)	13,067,616.39	(97,274.00)	(12,550,871.74)	12,700,871.74	150,000.00	-254.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	57,182,126.00	311,644.00	57,493,770.00	57,917,428.00	304,474.00	58,221,902.00	1.3%
2) Federal Revenue		8100-8299	90,185.64	6,262,503.60	6,352,689.24	100,000.00	2,967,023.00	3,067,023.00	-51.7%
3) Other State Revenue		8300-8599	943,476.12	11,624,848.15	12,568,324.27	889,571.00	11,122,224.00	12,011,795.00	-4.4%
4) Other Local Revenue		8600-8799	1,772,752.14	4,309,950.37	6,082,702.51	1,051,000.00	3,401,038.00	4,452,038.00	-26.8%
5) TOTAL, REVENUES			59,988,539.90	22,508,946.12	82,497,486.02	59,957,999.00	17,794,759.00	77,752,758.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	28,641,397.96	28,911,415.84	57,552,813.80	27,990,259.07	25,522,548.73	53,512,807.80	-7.0%
2) Instruction - Related Services	2000-2999		4,923,556.01	1,774,441.63	6,697,997.64	5,150,823.98	745,051.87	5,895,875.85	-12.0%
3) Pupil Services	3000-3999		4,929,642.77	2,729,338.95	7,658,981.72	5,011,940.34	1,116,830.85	6,128,771.19	-20.0%
4) Ancillary Services	4000-4999		0.00	34,500.00	34,500.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,487,143.40	1,182,888.29	7,670,031.69	5,007,342.10	747,011.85	5,754,353.95	-25.0%
8) Plant Services	8000-8999		4,293,758.08	5,415,581.99	9,709,340.07	4,706,692.48	2,959,853.67	7,666,546.15	-21.0%
9) Other Outgo	9000-9999		567,584.00	0.00	567,584.00	294,902.00	0.00	294,902.00	-48.0%
10) TOTAL, EXPENDITURES			49,843,082.22	40,048,166.70	89,891,248.92	48,161,959.97	31,091,296.97	79,253,256.94	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,145,457.68	(17,539,220.58)	(7,393,762.90)	11,796,039.03	(13,296,537.97)	(1,500,498.94)	-79.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	142,110.00	0.00	142,110.00	150,000.00	0.00	150,000.00	5.6%
b) Transfers Out		7600-7629	0.00	239,384.00	239,384.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,307,000.39)	13,307,000.39	0.00	(12,700,871.74)	12,700,871.74	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,164,890.39)	13,067,616.39	(97,274.00)	(12,550,871.74)	12,700,871.74	150,000.00	-254.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,019,432.71)	(4,471,604.19)	(7,491,036.90)	(754,832.71)	(595,666.23)	(1,350,498.94)	-82.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,097,152.77	21,158,058.68	24,255,211.45	1,053,823.37	15,921,562.18	16,975,385.55	-30.0%
b) Audit Adjustments		9793	976,103.31	(764,892.31)	211,211.00	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description Function Codes Object Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			4,073,256.08	20,393,166.37	24,466,422.45	1,053,823.37	15,921,562.18	16,975,385.55	-30.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,073,256.08	20,393,166.37	24,466,422.45	1,053,823.37	15,921,562.18	16,975,385.55	-30.6%
2) Ending Balance, June 30 (E + F1e)			1,053,823.37	15,921,562.18	16,975,385.55	298,990.66	15,325,895.95	15,624,886.61	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,921,562.18	15,921,562.18	0.00	15,325,895.95	15,325,895.95	-3.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	10,718.15	0.00	10,718.15	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	943,105.00	0.00	943,105.00	198,990.17	0.00	198,990.17	-78.9%
Unassigned/Unappropriated Amount		9790	.22	0.00	.22	.49	0.00	.49	122.7%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	11,357,989.09	11,240,989.09
6300	Lottery: Instructional Materials	.83	.83
6332	CA Community Schools Partnership Act - Implementation Grant	519,338.64	519,338.64
6547	Special Education Early Intervention Preschool Grant	596,302.23	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,354,888.00	1,354,888.00
7311	Classified School Employee Professional Development Block Grant	29,193.77	29,193.77
7810	Other Restricted State	0.00	220,000.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,246.00	3,246.00
9010	Other Restricted Local	2,060,603.62	1,958,239.62
Total, Restricted Balance		15,921,562.18	15,325,895.95

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

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										771.00	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	209,105.82	0.00	0.00	0.00	406,648.20	4,826,911.13			5,442,665.15	
2000-2999	Classified Salaries	200,546.42	0.00	0.00	0.00	343,464.90	2,567,413.27			3,111,424.59	
3000-3999	Employee Benefits	155,602.70	0.00	0.00	0.00	391,762.21	3,414,368.86			3,961,733.77	
4000-4999	Books and Supplies	923.49	0.00	0.00	0.00	8,227.88	123,064.71			132,216.08	
5000-5999	Services and Other Operating Expenditures	267,487.07	0.00	0.00	0.00	126,789.60	5,311,779.38			5,706,056.05	
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	833,665.50	0.00	0.00	0.00	1,276,892.79	16,243,537.35	0.00		18,354,095.64	
7310	Transfers of Indirect Costs	53,889.00	0.00	0.00	0.00	0.00	0.00			53,889.00	
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	678,173.11									678,173.11
	Total Indirect Costs and PCR Allocations	732,062.11	0.00	0.00	0.00	0.00	0.00	0.00		732,062.11	
	TOTAL COSTS	1,565,727.61	0.00	0.00	0.00	1,276,892.79	16,243,537.35	0.00		19,086,157.75	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	140,789.20	64,985.33			205,774.53	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	457,876.18			457,876.18	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	61,688.33	294,061.24			355,749.57	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	111,464.24			111,464.24	
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	0.00	0.00	0.00	202,477.53	928,386.99	0.00		1,130,864.52	
7310	Transfers of Indirect Costs	9,369.00	0.00	0.00	0.00	0.00	0.00			9,369.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Indirect Costs	9,369.00	0.00	0.00	0.00	0.00	0.00	0.00		9,369.00	
	TOTAL BEFORE OBJECT 8980	9,369.00	0.00	0.00	0.00	202,477.53	928,386.99	0.00		1,140,233.52	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00	
	TOTAL COSTS									1,140,233.52	
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries	209,105.82	0.00	0.00	0.00	265,859.00	4,761,925.80			5,236,890.62	

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

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F8A72NB TBM(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	200,546.42	0.00	0.00	0.00	343,464.90	2,109,537.09		2,653,548.41
3000-3999	Employee Benefits	155,602.70	0.00	0.00	0.00	330,073.88	3,120,307.62		3,605,984.20
4000-4999	Books and Supplies	923.49	0.00	0.00	0.00	8,227.88	123,064.71		132,216.08
5000-5999	Services and Other Operating Expenditures	267,487.07	0.00	0.00	0.00	126,789.60	5,200,315.14		5,594,591.81
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	833,665.50	0.00	0.00	0.00	1,074,415.26	15,315,150.36	0.00	17,223,231.12
7310	Transfers of Indirect Costs	44,520.00	0.00	0.00	0.00	0.00	0.00		44,520.00
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	678,173.11							678,173.11
	Total Indirect Costs and PCR Allocations	722,693.11	0.00	0.00	0.00	0.00	0.00	0.00	722,693.11
	TOTAL BEFORE OBJECT 8980	1,556,358.61	0.00	0.00	0.00	1,074,415.26	15,315,150.36	0.00	17,945,924.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								17,945,924.23
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	3,698.18	81,814.84		85,513.02
2000-2999	Classified Salaries	64,699.26	0.00	0.00	0.00	44,558.59	525,279.57		634,537.42
3000-3999	Employee Benefits	28,586.54	0.00	0.00	0.00	28,770.74	558,454.32		615,811.60
4000-4999	Books and Supplies	923.49	0.00	0.00	0.00	0.00	116,724.38		117,647.87
5000-5999	Services and Other Operating Expenditures	3,216.79	0.00	0.00	0.00	0.00	912,945.95		916,162.74
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	97,426.08	0.00	0.00	0.00	77,027.51	2,195,219.06	0.00	2,369,672.65
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	97,426.08	0.00	0.00	0.00	77,027.51	2,195,219.06	0.00	2,369,672.65
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)								10,679,282.57
	TOTAL COSTS								13,048,955.22

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

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

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2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	18,292,133.62	8,645,552.24
2.	Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	18,292,133.62	8,645,552.24

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	727.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	727.00

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

37 68379 0000000
Report SEMA
F8A72NB TBM(2024-25)

SELPA: South County (PA)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

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

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

3a.

Total exempt reductions

State and Local	Local Only
449,117.00	449,117.00
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
449,117.00	449,117.00

SECTION 2

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

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

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

37 68379 0000000
Report SEMA
F8A72NB TBM(2024-25)

SELPA:

South County (PA)

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)	1,028,010.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	1,079,331.00		
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)	154,201.50 (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).

THIS SECTION IS NOT APPLICABLE!

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)

154,201.50 (f)

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

SECTION 3

Column A

Column B

Column C

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

37 68379 0000000
Report SEMA
F8A72NB TBM(2024-25)

SELPA: South County (PA)

		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
	a. Total special education expenditures	19,086,157.75		
	b. Less: Expenditures paid from federal sources	1,140,233.52		
	c. Expenditures paid from state and local sources	17,945,924.23	18,292,133.62	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		18,292,133.62	
	Less: Exempt reduction(s) for SECTION1		449,117.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	17,945,924.23	17,843,016.62	102,907.61
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.				
		Actual FY 2024-25	Comparison Year 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	19,086,157.75		
	b. Less: Expenditures paid from federal sources	1,140,233.52		
	c. Expenditures paid from state and local sources	17,945,924.23	18,292,133.62	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		18,292,133.62	
	Less: Exempt reduction(s) from SECTION 1		449,117.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	17,945,924.23	17,843,016.62	
	d. Special education unduplicated pupil count	771.00	727.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	23,276.17	24,543.35	(1,267.19)
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.				
B. LOCAL EXPENDITURES ONLY METHOD				

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

37 68379 0000000
Report SEMA
F8A72NB TBM(2024-25)

SELPA: South County (PA)

		Actual	Comparison Year	
		FY 2024-25	2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	13,048,955.22	8,645,552.24	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		8,645,552.24	
	Less: Exempt reduction(s) from SECTION 1		449,117.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	13,048,955.22	8,196,435.24	4,852,519.98
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	Comparison Year	
		FY 2024-25	2021-22	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	13,048,955.22	7,515,784.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		7,515,784.02	
	Less: Exempt reduction(s) from SECTION 1		449,117.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	13,048,955.22	7,066,667.02	
	b. Special education unduplicated pupil count	771.00	625.00	
	c. Per capita local expenditures (Test4a/Test4b)	16,924.71	11,306.67	5,618.05
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.				

MARILYN ADRIANZEN

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Email Address

SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
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: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
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:

South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	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
	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
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00

SELPA:

South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	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.

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

37 68379 0000000
Report SEMB
F8A72NB7BM(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								771.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	211,288.90	0.00	0.00	0.00	447,435.59	4,683,725.60		5,342,450.09
2000-2999	Classified Salaries	200,665.03	0.00	0.00	0.00	344,134.51	2,730,801.79		3,275,601.33
3000-3999	Employee Benefits	166,656.02	0.00	0.00	0.00	342,652.33	3,513,228.02		4,022,536.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	216,711.00		216,711.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	324,946.23	3,818,135.00		4,143,081.23
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	578,609.95	0.00	0.00	0.00	1,459,168.66	14,962,601.41	0.00	17,000,380.02
7310	Transfers of Indirect Costs	145,473.00	0.00	0.00	0.00	0.00	0.00		145,473.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	145,473.00	0.00	0.00	0.00	0.00	0.00	0.00	145,473.00
	TOTAL COSTS	724,082.95	0.00	0.00	0.00	1,459,168.66	14,962,601.41	0.00	17,145,853.02
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	211,288.90	0.00	0.00	0.00	268,474.08	4,600,607.59		5,080,370.57
2000-2999	Classified Salaries	200,665.03	0.00	0.00	0.00	310,311.03	2,318,248.22		2,829,224.28
3000-3999	Employee Benefits	166,656.02	0.00	0.00	0.00	275,824.30	3,236,032.62		3,678,512.94
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	216,711.00		216,711.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	324,946.23	3,817,620.00		4,142,566.23
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	578,609.95	0.00	0.00	0.00	1,179,555.64	14,189,219.43	0.00	15,947,385.02
7310	Transfers of Indirect Costs	71,356.00	0.00	0.00	0.00	0.00	0.00		71,356.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	71,356.00	0.00	0.00	0.00	0.00	0.00	0.00	71,356.00
	TOTAL BEFORE OBJECT 8980	649,965.95	0.00	0.00	0.00	1,179,555.64	14,189,219.43	0.00	16,018,741.02
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								16,018,741.02

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

37 68379 0000000
Report SEMB
F8A72NBTBM(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	4,000.00	183,364.00		187,364.00
2000-2999	Classified Salaries	65,177.82	0.00	0.00	0.00	59,143.03	752,887.17		877,208.02
3000-3999	Employee Benefits	33,047.61	0.00	0.00	0.00	41,104.47	550,421.37		624,573.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	101,697.00		101,697.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	380,000.00		380,000.00
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	98,225.43	0.00	0.00	0.00	104,247.50	1,968,369.54	0.00	2,170,842.47
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	98,225.43	0.00	0.00	0.00	104,247.50	1,968,369.54	0.00	2,170,842.47
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)								9,725,924.22
	TOTAL COSTS								11,896,766.69

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

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

37 68379 0000000
Report SEMB
F8A72NB7BM(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								771.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	209,105.82	0.00	0.00	0.00	406,648.20	4,826,911.13		5,442,665.15
2000-2999	Classified Salaries	200,546.42	0.00	0.00	0.00	343,464.90	2,567,413.27		3,111,424.59
3000-3999	Employee Benefits	155,602.70	0.00	0.00	0.00	391,762.21	3,414,368.86		3,961,733.77
4000-4999	Books and Supplies	923.49	0.00	0.00	0.00	8,227.88	123,064.71		132,216.08
5000-5999	Services and Other Operating Expenditures	267,487.07	0.00	0.00	0.00	126,789.60	5,311,779.38		5,706,056.05
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	833,665.50	0.00	0.00	0.00	1,276,892.79	16,243,537.35	0.00	18,354,095.64
7310	Transfers of Indirect Costs	53,889.00	0.00	0.00	0.00	0.00	0.00		53,889.00
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)	678,173.11							678,173.11
	Total Indirect Costs	53,889.00	0.00	0.00	0.00	0.00	0.00	0.00	53,889.00
	TOTAL COSTS	887,554.50	0.00	0.00	0.00	1,276,892.79	16,243,537.35	0.00	18,407,984.64
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	140,789.20	64,985.33		205,774.53
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	457,876.18		457,876.18
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	61,688.33	294,061.24		355,749.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	111,464.24		111,464.24
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	0.00	0.00	0.00	202,477.53	928,386.99	0.00	1,130,864.52
7310	Transfers of Indirect Costs	9,369.00	0.00	0.00	0.00	0.00	0.00		9,369.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	9,369.00	0.00	0.00	0.00	0.00	0.00	0.00	9,369.00
	TOTAL BEFORE OBJECT 8980	9,369.00	0.00	0.00	0.00	202,477.53	928,386.99	0.00	1,140,233.52
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,140,233.52

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

37 68379 0000000
Report SEMB
F8A72NB TBM(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	209,105.82	0.00	0.00	0.00	265,859.00	4,761,925.80		5,236,890.62
2000-2999	Classified Salaries	200,546.42	0.00	0.00	0.00	343,464.90	2,109,537.09		2,653,548.41
3000-3999	Employee Benefits	155,602.70	0.00	0.00	0.00	330,073.88	3,120,307.62		3,605,984.20
4000-4999	Books and Supplies	923.49	0.00	0.00	0.00	8,227.88	123,064.71		132,216.08
5000-5999	Services and Other Operating Expenditures	267,487.07	0.00	0.00	0.00	126,789.60	5,200,315.14		5,594,591.81
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	833,665.50	0.00	0.00	0.00	1,074,415.26	15,315,150.36	0.00	17,223,231.12
7310	Transfers of Indirect Costs	44,520.00	0.00	0.00	0.00	0.00	0.00		44,520.00
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)	678,173.11							678,173.11
	Total Indirect Costs	44,520.00	0.00	0.00	0.00	0.00	0.00	0.00	44,520.00
	TOTAL BEFORE OBJECT 8980	878,185.50	0.00	0.00	0.00	1,074,415.26	15,315,150.36	0.00	17,267,751.12
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								17,267,751.12
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	3,698.18	81,814.84		85,513.02
2000-2999	Classified Salaries	64,699.26	0.00	0.00	0.00	44,558.59	525,279.57		634,537.42
3000-3999	Employee Benefits	28,586.54	0.00	0.00	0.00	28,770.74	558,454.32		615,811.60
4000-4999	Books and Supplies	923.49	0.00	0.00	0.00	0.00	116,724.38		117,647.87
5000-5999	Services and Other Operating Expenditures	3,216.79	0.00	0.00	0.00	0.00	912,945.95		916,162.74
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	97,426.08	0.00	0.00	0.00	77,027.51	2,195,219.06	0.00	2,369,672.65
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	97,426.08	0.00	0.00	0.00	77,027.51	2,195,219.06	0.00	2,369,672.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
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)								10,679,282.57
	TOTAL COSTS								13,048,955.22

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

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

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SELPA: South County (PA)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
3a.	570,844.50	570,844.50
Total exempt reductions	570,844.50	570,844.50

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

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

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

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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].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	1,028,010.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	1,028,010.00		
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)	154,201.50 (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).			

THIS SECTION IS NOT APPLICABLE!			
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)	154,201.50	(f)	

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

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

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SELPA: South County (PA)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B 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	17,145,853.02		
	b. Less: Expenditures paid from federal sources	1,127,112.00		
	c. Expenditures paid from state and local sources	16,018,741.02	17,945,924.23	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(678,173.11)	
	Comparison year's expenditures, adjusted for MOE calculation		17,267,751.12	
	Less: Exempt reduction(s) from SECTION 1		570,844.50	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	16,018,741.02	16,696,906.62	(678,165.60)
	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 2025-26	Comparison Year 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	17,145,853.02		
	b. Less: Expenditures paid from federal sources	1,127,112.00		
	c. Expenditures paid from state and local sources	16,018,741.02	18,292,133.62	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(3,560,537.25)	
	Comparison year's expenditures, adjusted for MOE calculation		14,731,596.37	
	Less: Exempt reduction(s) from SECTION 1		570,844.50	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	16,018,741.02	14,160,751.87	

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

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SELPA: South County (PA)

d. Special education unduplicated pupil count	771.00	727.00	
e. Per capita state and local expenditures (Test2c/Test2d)	20,776.58	19,478.34	1,298.24

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2025-26	2024-25	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	11,896,766.69	13,048,955.22	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		13,048,955.22	
	Less: Exempt reduction(s) from SECTION 1		570,844.50	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	11,896,766.69	12,478,110.72	(581,344.03)
If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .				

		Budget	Comparison Year	
		FY 2025-26	2024-25	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	11,896,766.69	13,048,955.22	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		13,048,955.22	
	Less: Exempt reduction(s) from SECTION 1		570,844.50	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	11,896,766.69	12,478,110.72	
	b. Special education unduplicated pupil count	771.00	771.00	
	c. Per capita local expenditures (Test4a/Test4b)	15,430.31	16,184.32	(754.01)
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 .				

MARILYN ADRIANZEN

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Unaudited Actuals
Special Education Maintenance of Effort
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LEA Maintenance of Effort Calculation (LMC-B)

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SELPA: South County (PA)

CHIEF BUSINESS OFFICIAL

Title

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Email Address

SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
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							

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

SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
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.

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

SELPA:

South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	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

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

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SELPA:

South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	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.