

2026-27 Budget Adoption Report



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE

James J. Brescia, Ed.D

County Superintendent of Schools

County Board of Education:

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Assistant Superintendent,
Business Services

Melissa Abbey

Director of Fiscal Services



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

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

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

Date: June 18, 2026

Re: 2026-27 Adopted Budget Narrative

Budget Principles

The Budget Adoption Report for the 2026-27 fiscal year is presented for the County Board of Education's review and approval. This report reflects the most current assumptions based on the Local Control Funding Formula (LCFF) and SLOCOE's Local Control Accountability Plan (LCAP) and includes the county's financial position and projections as of May 2026.

This budget is presented in the Standardized Account Code Structure (SACS) format, applying the following principles:

- General-purpose dollars should typically be spent in the year received, based on the principle that current-year dollars are generally intended to be expended on current-year students.
- To the extent possible, restricted programs (e.g., funds from grants or special programs) should pay for themselves, including paying full indirect costs.
- Inter-program charges should be implemented only when they yield unrestricted revenue.

INTRODUCTION

On May 14, 2026, the governor presented the May Revision proposal, which projects moderate but stable economic growth in the short term and uncertainty regarding future state revenues. The proposal completely eliminates the state's projected deficit for the next few years while boosting per-pupil funding and continuing discretionary increases to help manage rising operational costs. The May Revision updates the Local Control Funding Formula (LCFF) with a 4.31% combined cost of living adjustment (COLA).

The May revision highlights several key proposals that would impact school agencies:

- Paid Pregnancy Leave: Mandates TK-12 local education agencies (LEAs) to provide up to 14 weeks of paid pregnancy disability leave for all employees, supported by the augmented discretionary "Super COLA."
- Community Schools: Maintains \$1 billion in ongoing and reappropriated funding to expand the community school model, with a heavy emphasis on assisting sites with large concentrations of low-income students, English learners, and foster youth.
- Discretionary Grants & Intervention: Includes a proposed \$5 billion discretionary block grant, as well as \$50 million dedicated to Multi-Tiered Systems of Support (MTSS) to seamlessly align academic, behavioral, and mental health interventions for students.

Summaries of the 2026-27 Budget Adoption report are as follows:

- Page 3 - Fund Balances All SLOCOE Funds
- Page 4 - Comparison between 2025-26 Second Interim and 26/27 Budget
- Page 5 - 2025-26 Estimated Actuals, 2026-27 Budget Adoption & Multi-Year Projection (MYP)
- Page 6 - General Fund Revenues
- Page 9 - General Fund Expenditures
- Page 14 - Multi-Year Assumptions
- Page 18 - Other Funds
- Page 22 - Local Control Accountability Plan (LCAP)
- Page 25 - Departmental Budget Overviews



All Funds | 2026-27 Budget Adoption

The following is the 2026-27 Adopted Budget revenue and expenditures 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 | 18,788,980 | 37,678,862 | 36,380,129 | 17,046,575 |
| 02 | SELPA* Included in Fund 01 for SACS | 2,053,584 | 2,752,182 | 2,888,150 | 1,917,616 |
| 10 | Special Education Pass-Through Fund | 16,802 | 31,877,942 | 31,877,942 | 16,802 |
| 12 | Child Development Fund | 2,435,823 | 4,185,667 | 4,373,804 | 2,247,686 |
| 13 | Cafeteria Special Revenue Fund | 173 | 146,571 | 146,571 | 173 |
| 16 | Forest Reserve Fund | 0 | 1,005 | 1,005 | 0 |
| 17 | Special Reserve Fund | 483,409 | 21,500 | 0 | 504,909 |
| 20 | Special Reserve Fund (Postemployment Benefits) | 4,616,144 | 570,000 | 0 | 5,186,144 |
| 40 | Special Reserve Fund (Capital Outlay Projects) | 1,548,600 | 585,000 | 0 | 2,133,600 |
| Totals | | 29,943,513 | 77,818,729 | 75,667,601 | 29,053,503 |

06/10/26-Corrected Fund 01-Beginning Balance, Revenues, & Expenditures



Comparison of Changes Summary 2025-26 Estimated Actuals
Comparison Between 2025-26 2nd Interim and Estimated Actuals

| | 2025-26 2nd Interim | | | 2025-26 Estimated Actuals | | | Change | | | Percent | |
|--|---------------------|----------------|----------------|---------------------------|----------------|----------------|--------------|--------------|--------------|--------------|------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted |
| A. Revenues | | | | | | | | | | | |
| 1) I.C.F.F Sources | \$ 17,767,694 | \$ 343,800 | \$ 18,111,494 | \$ 17,701,394 | \$ 342,428 | \$ 18,043,822 | \$ (66,300) | \$ (1,372) | \$ (67,672) | -0.37% | -0.40% |
| 2) Federal Revenue | \$ - | \$ 3,379,680 | \$ 3,379,680 | \$ - | \$ 3,379,948 | \$ 3,379,948 | \$ - | \$ 268 | \$ 268 | 0.00% | 0.01% |
| 3) Other State Revenue | \$ 672,092 | \$ 7,775,322 | \$ 8,447,413 | \$ 788,732 | \$ 7,868,115 | \$ 8,656,846 | \$ 116,640 | \$ 92,793 | \$ 209,433 | 17.35% | 1.19% |
| 4) Other Local Revenue | \$ 4,119,383 | \$ 9,920,902 | \$ 14,040,285 | \$ 4,531,769 | \$ 9,869,776 | \$ 14,401,545 | \$ 412,386 | \$ (51,126) | \$ 361,260 | 10.01% | -0.52% |
| 5) TOTAL REVENUES | \$ 22,559,169 | \$ 21,419,704 | \$ 43,978,872 | \$ 23,021,895 | \$ 21,460,266 | \$ 44,482,161 | \$ 462,726 | \$ 40,563 | \$ 503,289 | | |
| B. Expenditures | | | | | | | | | | | |
| 1) Certificated Salaries | \$ 3,054,599 | \$ 5,189,792 | \$ 8,244,391 | \$ 3,012,101 | \$ 5,219,902 | \$ 8,232,003 | \$ (42,498) | \$ 30,111 | \$ (12,388) | -1.39% | 0.58% |
| 2) Classified Salaries | \$ 5,619,987 | \$ 3,761,868 | \$ 9,381,855 | \$ 5,634,977 | \$ 3,786,270 | \$ 9,421,247 | \$ 14,991 | \$ 24,402 | \$ 39,393 | 0.27% | 0.65% |
| 3) Employee Benefits | \$ 3,561,608 | \$ 4,314,574 | \$ 7,876,183 | \$ 3,587,215 | \$ 4,397,960 | \$ 7,985,175 | \$ 25,607 | \$ 83,386 | \$ 108,992 | 0.72% | 1.93% |
| 4) Books and Supplies | \$ 725,893 | \$ 696,062 | \$ 1,421,954 | \$ 772,875 | \$ 753,839 | \$ 1,526,713 | \$ 46,982 | \$ 57,777 | \$ 104,759 | 6.47% | 8.30% |
| 5) Services & Other Operating | \$ 4,971,226 | \$ 6,603,403 | \$ 11,574,629 | \$ 5,207,752 | \$ 6,953,666 | \$ 12,161,418 | \$ 236,526 | \$ 350,263 | \$ 586,789 | 4.76% | 5.30% |
| 6) Capital Outlay | \$ 248,905 | \$ 350,700 | \$ 599,605 | \$ 158,889 | \$ 417,337 | \$ 576,226 | \$ (90,016) | \$ 66,637 | \$ (23,379) | -36.16% | 19.00% |
| 7) Other Outgo | \$ 5,656,812 | \$ 1,412,114 | \$ 7,068,926 | \$ 5,419,037 | \$ 1,412,310 | \$ 6,831,347 | \$ (237,775) | \$ 196 | \$ (237,579) | -4.20% | 0.01% |
| 8) Indirect Costs | \$ (1,797,881) | \$ 1,410,110 | \$ (387,771) | \$ (1,756,397) | \$ 1,365,223 | \$ (391,174) | \$ 41,484 | \$ (44,887) | \$ (3,403) | -2.31% | -3.18% |
| 9) Other Adjustments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% |
| 9) TOTAL EXPENDITURES | \$ 22,041,148 | \$ 23,738,623 | \$ 45,779,772 | \$ 22,036,449 | \$ 24,306,507 | \$ 46,342,956 | \$ (4,700) | \$ 567,884 | \$ 563,184 | | |
| C. Excess (Deficiency) of Revenues over Expenditures | \$ 518,020 | \$ (2,318,920) | \$ (1,800,899) | \$ 985,446 | \$ (2,846,241) | \$ (1,860,795) | \$ 467,426 | \$ (527,321) | \$ (59,895) | 90.23% | 22.74% |
| D. Other Financing Sources/Uses | | | | | | | | | | | |
| 1) Transfers In | \$ - | \$ - | \$ - | \$ 151 | \$ - | \$ 151 | \$ 151 | \$ - | \$ 151 | -100.00% | 0.00% |
| 2) Transfers Out | \$ (2,202,498) | \$ (45,000) | \$ (2,247,498) | \$ (2,330,551) | \$ 45,000 | \$ (2,285,551) | \$ (128,053) | \$ 90,000 | \$ (38,053) | 5.81% | -200.00% |
| 3) Contributions | \$ (1,486,058) | \$ 1,486,058 | \$ - | \$ (1,524,262) | \$ 1,524,262 | \$ - | \$ (38,204) | \$ 38,204 | \$ - | 2.57% | 2.57% |
| 4) Total Finances & Uses | \$ (3,688,556) | \$ 1,039,377 | \$ (2,649,179) | \$ (3,854,662) | \$ 1,569,262 | \$ (2,285,400) | \$ (166,257) | \$ 128,204 | \$ (38,053) | 4.51% | 12.33% |
| E. Net Change in Fund Balance | \$ (3,170,536) | \$ (1,279,543) | \$ (4,450,079) | \$ (2,869,216) | \$ (1,276,979) | \$ (4,146,195) | \$ 301,169 | \$ (399,117) | \$ (97,948) | | |
| 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 | \$ 7,981,061 | \$ 13,049,300 | \$ 21,030,361 | \$ 8,282,381 | \$ 12,650,183 | \$ 20,932,563 | \$ 301,319 | \$ (399,117) | \$ (97,798) | 3.78% | -3.06% |
| 2a) Non Spendable | \$ 30,350 | \$ - | \$ 30,350 | \$ 30,350 | \$ - | \$ 30,350 | \$ - | \$ - | \$ - | | |
| Prepaid Expenditures | \$ - | \$ - | \$ - | \$ 230,641 | \$ - | \$ 230,641 | \$ 230,641 | \$ - | \$ (230,641) | -100.00% | 0.00% |
| 2d) Other Assignments | \$ 6,062,964 | \$ - | \$ 6,062,964 | \$ 6,526,443 | \$ - | \$ 6,526,443 | \$ 463,479 | \$ - | \$ 463,479 | 7.64% | 0.00% |
| 2f) Reserves: | | | | | | | | | | | |
| Fund 01 | \$ 1,887,747 | \$ - | \$ 1,887,747 | \$ 1,494,945 | \$ - | \$ 1,494,945 | \$ (392,802) | \$ - | \$ (392,802) | -20.81% | 0.00% |
| Fund 17 | \$ 360,000 | \$ - | \$ 360,000 | \$ 360,000 | \$ - | \$ 360,000 | \$ - | \$ - | \$ - | 0.00% | 0.00% |
| Unassigned Fund Balance | \$ 0 | \$ - | \$ - | \$ 1.00 | \$ - | \$ - | \$ (1) | \$ - | \$ - | | |
| Reserve Percent | 4.68% | | | 3.81% | | | -0.87% | | | | |

General Fund Revenues | 2026-27 Budget Adoption

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices of education. The county office formula is funding for both constitutional oversight responsibilities and for instructional activities. The funding for county office operations funds the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs.

Operations Grant

The operations grant has three components: a base amount that all County Offices of Education (COEs) receive; an allowance based on the number of districts within the county; and a county operations ADA grant based on the Average Daily Attendance (ADA) of students served within the county. All operations grant components are increased by a Cost-of-Living Adjustment (COLA) of 4.31% for the 2026-27 fiscal year. The county-wide attendance projection is **29,995.90 ADA**, which is based on the districts' current P-2 ADA, less 1%. According to Local Control Funding Formula (LCFF) calculations, the 2025-26 County Operations Grant is **\$8,218,370**.

Alternative Education Grant

The second component of the County Office of Education (COE) funding formula is designated for County School and Juvenile Court School programs. This funding includes a base rate, increased by the COLA, plus supplemental and concentration funding. This supplemental and concentration funding is based on the **85.19%** of pupils estimated to be identified as low income, English learners, or foster youth. The Community School ADA is projected at **55.98 ADA**, and the Juvenile Court School is projected at **16.53 ADA** and is based on the average of the prior three years' ADA. The total Local Control Funding Formula (LCFF) calculations for the 2026-27 Alternative Education Grant are **\$2,252,677**.

Additional State Aid and Add-Ons

Under the Local Control Funding Formula (LCFF), Basic Aid Districts receive a minimum state funding guarantee of no less than the amount received in 2012-13. The San Luis Obispo County Office of Education (SLOCOE) receives an additional **\$816,785** as a result of this guaranteed minimum state aid provision, provided its property taxes exceed its total LCFF entitlement.

The LCFF includes a provision that these excess property taxes must be returned to the county government to support county court functions and are not spendable by SLOCOE. The 2026-27 estimated excess property tax funds, totaling **\$5,115,864**, have been budgeted as an expenditure item in Object 7299.

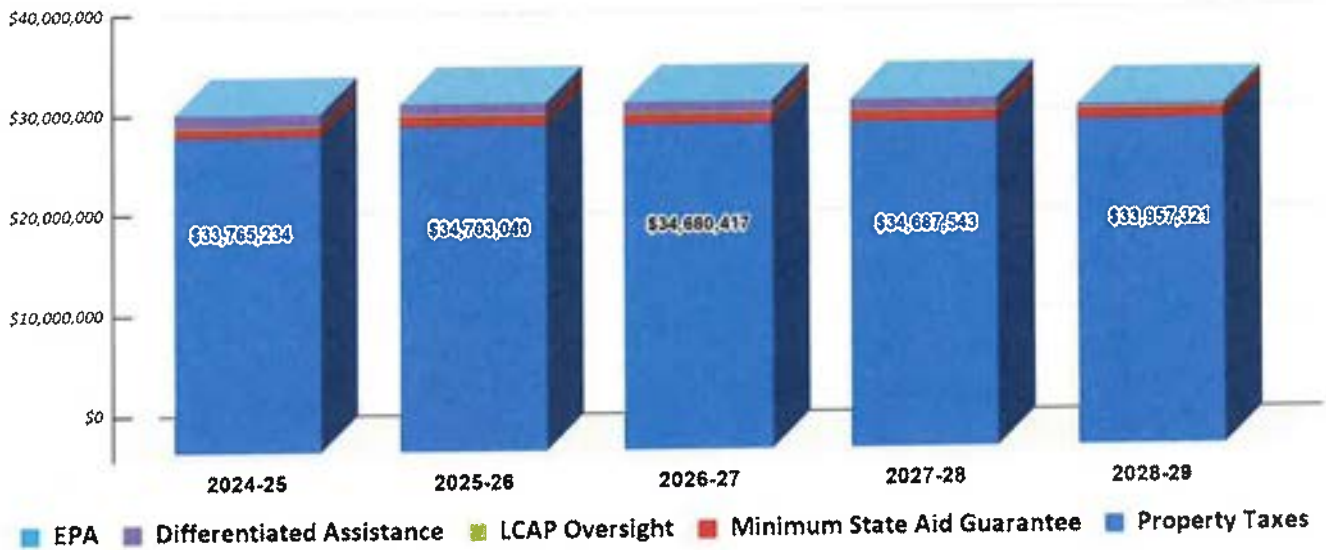
Additional funding is provided to COEs under the LCFF for oversight of school districts' Local Control and Accountability Plans (LCAP) and support of school districts' continuous improvement.

Funding for **2026-27** is as follows:

- | | | |
|-----------------------------|-----------------|--------------------|
| • COE LCAP Oversight | (per EC 2575.1) | \$259,150 |
| • Differentiated Assistance | (per EC 2575.2) | \$1,000,000 |



LCFF Funding Sources



SLOCOE categorizes its General Fund revenue into five sources:

1. **LCFF:** Consists of a mix of state and local revenue.
2. **Federal Revenue:** Most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the County Board of Education.
3. **Other State Revenue:** Includes lottery, special education, mental health funding, and other restricted state grant/entitlement funds that must be spent for specific purposes.
4. **Other Local Revenue:** Includes redevelopment facility funds, interagency revenues from school districts, special education tuition revenues, interest, and other miscellaneous local income.
5. **Inter-fund Transfers In/Other Sources:** Includes transfers in from Special Reserve Fund 17 for Other Than Capital Outlay Projects to reimburse for Data Processing Equipment and OPEB Fund 20 to cover current year lifetime retiree expenditures not covered by “pay-as-you-go” source

Other 2026-27 revenue highlights are as follows:

- LCFF budgeted revenues were adjusted to reflect current property tax estimates and property tax transfers to SELPA. County-wide ADA projections were decreased to reflect districts’ current-year P2 ADA less 1%. Alternative Education grants were revised to reflect ADA based on the average of the three prior years
- Federal revenues for the 2026-27 budget were revised based on updated Title 1, special education, and other federal grants. These revenues were reduced to account for the depletion of carry-over funds and the completion of one-time grants.
- State revenues were increased by COLA; revised special education revenues for SELPA and SLOCOE. Other state revenues were reduced to account for carry-over and one-time grant funding spent out.



- Local revenues were adjusted to reflect donations, interest, lease agreements, and other miscellaneous revenue sources; contracts with LEAs to provide tuition and other services were adjusted to reflect current expenditure estimates.
- Total contributions from unrestricted resources to restricted funds and SLOCOE programs are as follows:
 - Countywide Recruitment and Retention: \$500,000
 - SLOCOE Courier Services \$ 11,880
 - Encore Facility Tenant Improvements \$103,105
 - Ongoing & Major Maintenance: \$700,893
 - SIPE Safety Program Required Match \$ 5,363
 - Home-To-School Transportation: \$352,524
 - Countywide Arts Outreach \$ 200,000
 - Communications & Media \$ 183,894
 - District Support & Data Processing \$169,890
 - Field Studies \$ 60,000
 - TIP/CASC funds to SELPA (District Support) \$121,842

General Fund Revenues



General Fund Expenditures | 2026-27 Budget Adoption

The majority of the expenditures in the General Fund are committed to salaries and benefits for employees of the San Luis Obispo County Office of Education (SLOCOE).

Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the California Commission on Teacher Credentialing.

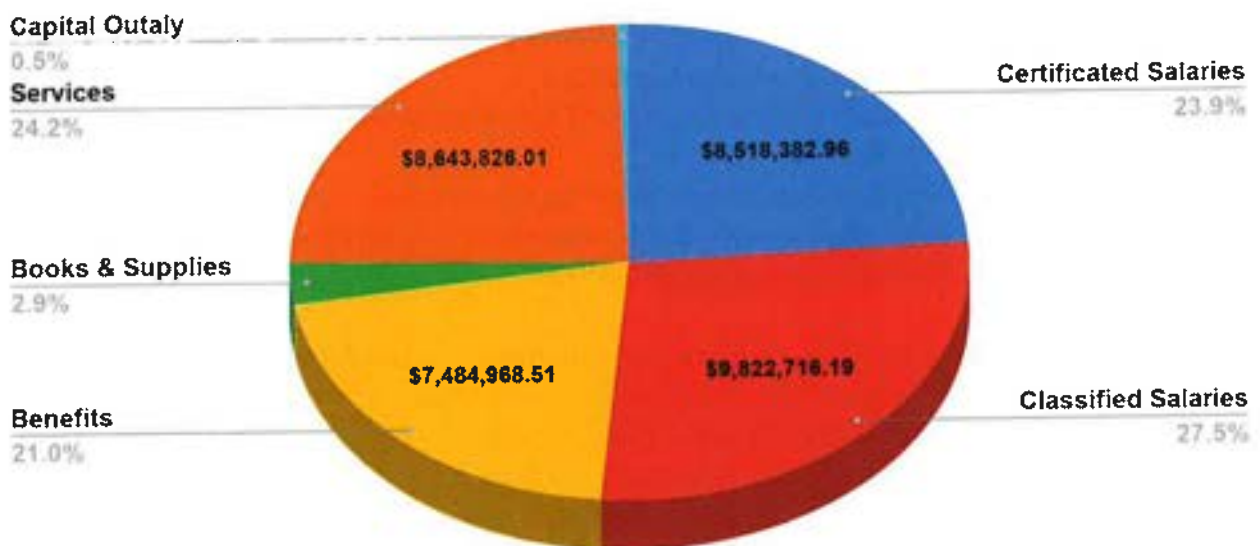
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance and grounds staff, and custodians.

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

Employees are tracked by Full Time Equivalent (FTE) rather than by the number of actual employees. FTE is the ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Books and supplies, services, capital outlay, and other outgo and transfers make up the remaining expenditures within the SLOCOE budget. Services and other operating expenses include such expenditures as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.

General Fund Expenditures & Other Outgoing Transfers



Other expenditure highlights are as follows:

- Reduced one-time expenditures from the 2025-26 budget in the amount of \$635,015 that were allocated to support AACA's fiscal solvency efforts.
- Revised expenditures to reflect the most current projections for certificated and classified salaries and benefits and include all negotiated and/or projected salary increases.
 - Unrestricted certified salaries were increased one-time to reflect a .50 FTE overlap position for the Executive Director of educational support services.
 - Restricted certificated salaries and benefits were increased based on the needs of grant-funded programs
 - OPEB pay-as-you-go amounts are based on \$800 per FTE; an interfund transfer from Fund 20 will be booked at the end of the fiscal year to offset these expenditures if needed
- Revised statutory benefits to the most current rates for STRS, PERS, Worker's Compensation, and Unemployment. Revisions to statutory benefits will be adjusted throughout the fiscal year based on actual payroll expenditures.
- Reduced expenditures for books and supplies to reflect one-time carry-over expenditures and decreased grant funding.
- Services and other operating expenditures were adjusted as follows:
 - Sub-agreements were decreased to reflect updated contracts between agencies and one-time grants spent out
 - Travel and conference expenditures were decreased to reflect current-year expenditure estimates, one-time carry-over expenditures, and grants spent down
 - Dues and insurance expenditures were adjusted to reflect current obligations
 - Operational expenditures, leases, and repairs were adjusted to reflect current utility costs, contracts, copier leases, and estimated repairs
 - Professional consulting contracts were adjusted to reflect current contracts. Prior-year restricted carryovers were reduced
 - Communication expenditures were adjusted to reflect current handheld devices, learning devices, postage, and cell phone stipends
- Capital outlay and facility improvement expenditures were decreased for one-time facility improvements for the Encore Center
- Indirect cost expenditures were adjusted based on expenditures
- Transfers of pass-through revenues to LEAs were adjusted to reflect current-year allocations and prior-year carryovers; transfers out for the 2026-27 excess property taxes are estimated at **\$5,115,864**.
- Interfund transfers from General Fund 01 to other funds, totaling **\$1,520,569**, are as follows:
 - Child Development Fund 12 for Child Care Planning \$ 7,500
 - Child Development Fund 12 for Ticket 2 Teach \$ 370,000
 - Child Development Fund 12 for Early Learning DA Support \$ 136,000
 - Cafeteria Fund 13 for Alternative Education School Lunch Prog \$ 107,069
 - Postemployment Benefits Fund 20 \$ 400,000
 - Capital Outlay Facility Projects Fund 40 \$ 300,000
 - Capital Outlay Technology Fund 40-Resource 9695 \$ 200,000



Post-Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the fiscal year ending June 30, 2025. Based on the results of this study, SLOCOE continues to use a combination of “pay-as-you-go” and transfers from Fund 20 to finance the obligation.

Compensation Increases for Certificated, Classified, and Management Employees

The budget report reflects step & column movement for staff and includes all negotiated salary settlements through June 30, 2026.

STRS On-Behalf Payments

A journal entry to recognize the state's on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE's own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equals expenditures. While there is no actual cost associated with this accounting entry, the impact on the Ending Fund Balance (EFB) is an increase to the calculated three percent (3%) reserve

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

The CalPERS Board adopted an employer contribution rate of 26.40% for 2026-27

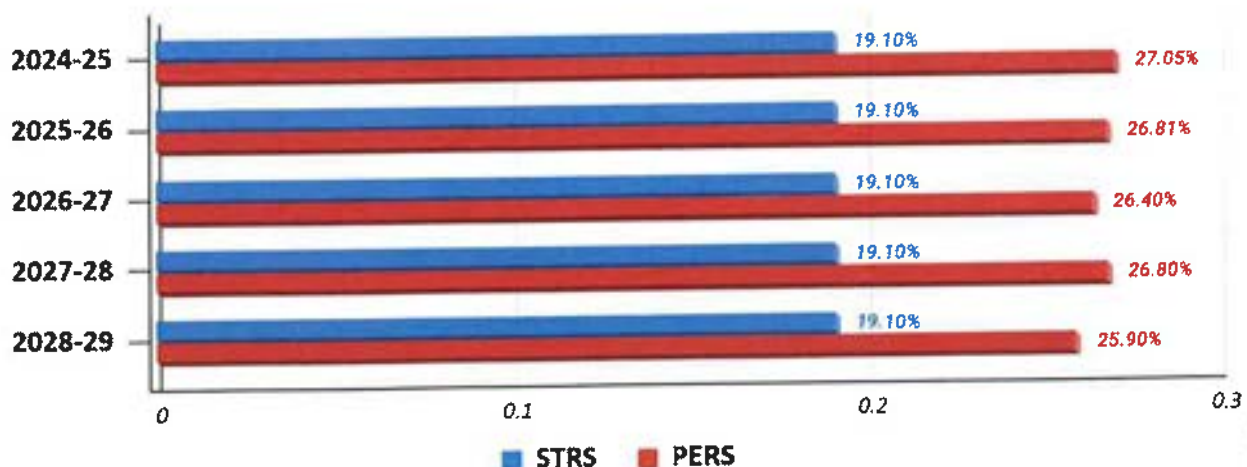
- Post-PEPRA members hired on or after January 1, 2013, are subject to a contribution rate of 8.00% of their salary.
- Classic member contribution rates are not subject to PEPRA and are set by statute at 7.00% of their salary.

The CalSTRS Board adopted an employer contribution rate of 19.10% for 2026-27

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

The above rates are reflected in the following MYP:

STRS and PERS Contribution Rates

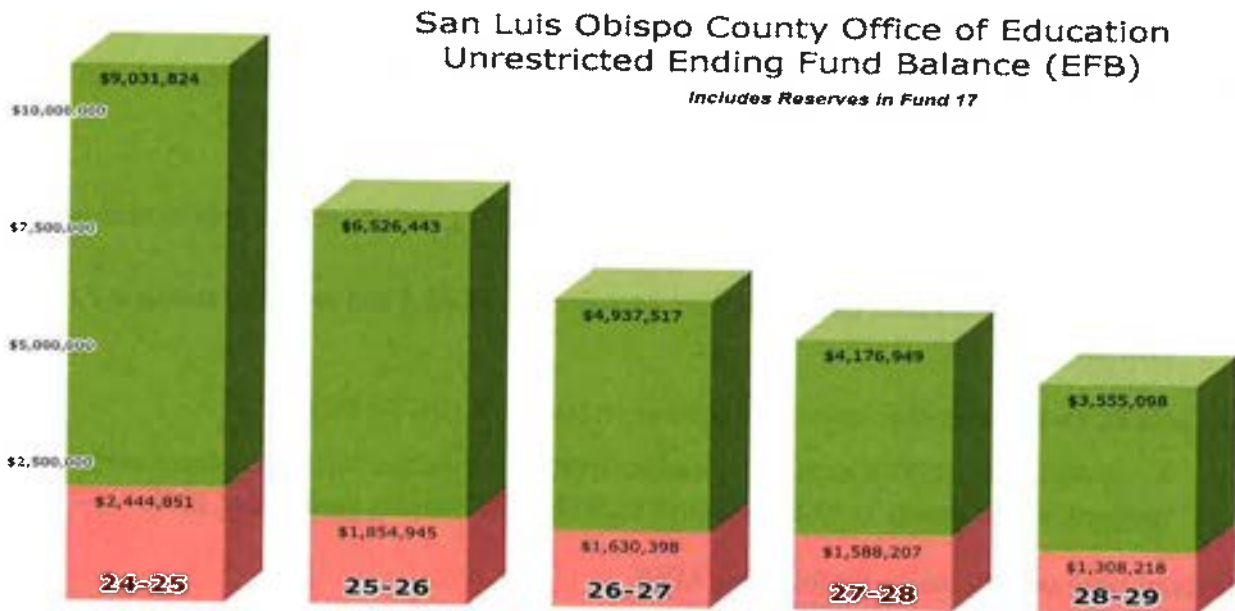


Cash Flow

SLOCOE maintains a positive cash flow and is able to meet all LEA obligations in the current budget and the two subsequent years.

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 County School Service Fund.



| Ending Fund Balances (EYB) | 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 | 1,854,945 | 1,630,398 | 1,588,207 | 1,308,218 |
| Assigned Reservations | 9,031,824 | 6,526,44 | 4,937,517 | 4,176,949 | 3,555,098 |
| Reserve Percent | 5.77% | 3.81% | 3.85% | 3.74% | 3.03% |



FUND 01 Assignments for 2026-27 Budget Adoption

| RESC | Description | Amount |
|-------------|--|-----------------------|
| 0011 | COMMUNICATIONS & MEDIA | \$ 42,740.45 |
| 0013 | LOCAL SOLUTIONS MINI GRANT | \$ 26,456.39 |
| 0014 | EMPLOYEE OF THE YEAR | \$ 930.04 |
| 0015 | EDUCATION INCENTIVES COUNTYWIDE | \$ 468,584.43 |
| 0101 | ONE-TIME FUTURE BOARD ACTIONS | \$ 198,929.37 |
| 0240 | LOMA VISTA COMMUNITY SCHL PROGRAM RESERVES | \$ 691,790.27 |
| 0241 | JUVENILE COURT SCHOOL PROGRAM RESERVES | \$ 459,903.28 |
| 0424 | DATA PROCESSING COUNTYWIDE | \$ 55,888.08 |
| 0704 | SLOCOE EMPLOYEE EDUCATION INCENTIVES | \$ 163,480.90 |
| 0822 | TIP/CASC | \$ 328,533.96 |
| 0830 | COE LCAP OVERSIGHT | \$ 10,710.00 |
| 0831 | DIFFERENTIATED ASSISTANCE | \$911,064.95 |
| 0911 | CA CLASSIFIED TEACHER CREDENTIAL PROG | \$ 215,503.58 |
| 0000 | PENDING LITIGATIONS | \$ 150,000.00 |
| 0000 | COUNTYWIDE EMERGENCY FISCAL OVERSIGHT | \$ 100,000.00 |
| 0000 | COMPENSATED ABSENCES | \$ 550,000.00 |
| 0000 | ENCORE FACILITY IMPROVEMENTS | \$ 100,000.00 |
| 0000 | INNOVATIONS PROG RESERVES 25-26 & 26-27 | \$ 263,000.00 |
| 0000 | TECHNOLOGY INFRASTRUCTURE UPGRADES | \$ 200,000.00 |
| 1100 | UNRESTRICTED LOTTERY PROGRAM RESERVES | \$ 1.35 |
| | TOTAL ASSIGNMENTS - FUND 01 = | \$4,937,517.05 |



Assumptions Utilized for the Multi-Year Projection

The multi-year projections reflect the most current assumptions as reported on the School Services of California Dashboard (see **Attachment A**) and incorporate COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. Countywide 2026-27 funding is based on districts' 2025-26 P2 Average Daily Attendance (ADA), which is reduced by 1.00%. Districts' subsequent years' P-2 ADA projections have also been reduced by 1.00%. These projections will be updated in the future to reflect districts' current multi-year ADA projections.

SLOCOE's student program ADA is based on the average of the prior three years' ADA. This figure will be finalized at year-end using the highest of:

- 1) Current year P3 ADA
 - 2) Prior year ADA
- OR**
- 3) The average of the prior three years' ADA.

The 2026-27 Budget Adoption Report certifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current and two subsequent fiscal years, contingent upon the full realization of projected revenues and expenditures.

2025-26

- Funded COLA **2.30%**
- LCFF funding *(See Attachment B)*
- County-Wide ADA: **30,240.03**
- Pupil-Driven ADA: *(Average of 3 prior years)*
 - Community School: **53.38**
 - Court School: **21.96**
- **85.19%** Supplemental Unduplicated Count for Community School
- Employee salaries and benefits increased by step, column, and longevity movement, and reflect all negotiated contracts. One-time, off-schedule salary remuneration was paid to employees on November 10, 2025, per negotiated MOUs.
 - STRS Employer Rate: **19.10%** PERS Employer Rate: **26.81%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of **\$816,785**. Property tax revenues are projected at **\$32,588,556** and will be revised throughout the year based on current estimates provided by the San Luis Obispo County Tax Auditor.
- State Aid for COE LCAP is projected at **\$248,440**; State Aid for Differentiated Assistance is projected at **\$1,033,333**.
- 2025-26 Current year excess property taxes and prior year adjustments are estimated at **\$5,419,037** are budgeted in object 7299.



2026-27

- COLA 4.31%
- LCFF funding *(See Attachment B)*
- County-Wide ADA: **29,995.90**
- Pupil-Driven ADA: *(Average of 3 prior years)*
 - Community School **55.98**
 - Court School **16.53**
- **85.19%** Supplemental Unduplicated Count for Community School.
- Employee salaries increased by step, column, and longevity movement and reflect all negotiated contracts.
 - STRS Employer Rate: **19.10%** PERS Employer Rate: **26.40%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of **\$816,785**. Property tax revenues are projected at **\$32,588,556** and will be revised throughout the year based on current estimates provided by the San Luis Obispo County Tax Auditor.
- State Aid for COE LCAP is projected at **\$259,150**; State Aid for Differentiated Assistance is projected at **\$1,000,000**.
- 2026-27 Excess property taxes estimated at **\$5,115,864** are budgeted in object 7299.

Other changes to revenues include:

- Decreased Federal Revenues to reflect 2025-26 carryover in Title 1, CSI, and other federal funding
- Increased state revenues by COLA; reduced one-time TUPE, CTE, Kitchen Funds, and other miscellaneous state funds spent by June 30, 2026.
- Projected increases to revenues received for county-operated special education classes and other intragency revenues, based on current contracts and increased salary and statutory benefits.
- Increased the required 3% contribution to the Routine Restricted Maintenance program to cover projected program expenditures; adjusted other contributions as needed to support SLOCOE programs.

Other expenditure projections include:

- Decreased one-time salaries and benefits for extra duty, overtime, and one-time off-schedule salary remunerations; reduced one-time staffing FTE for the AACA director position.
- Reduced one-time materials, supplies & other expenditures to support the AACA fiscal solvency recovery plan.
- Increased materials/supplies (Objects 4000-4999) and services/other operating expenditures (Objects 5000-5999) by California Consumer Price Index (CPI) of **3.76%**.
- Decreased 2025-26 expenditures for one-time carryover in COE LCAP, Differentiated Assistance, Title 1, CSI, TUPE, Educator Effectiveness, CTE, and other grants.
- Decreased one-time equipment and capital improvement expenditures related to the Encore Center
- Transfer Out to Fund 12 Child Development in the amount of \$7,500 for the Child Care Planning Council required grant match.
- Transfer Out to Fund 12 Child Development in the amount of \$506,000 to support Ticket-to-Teach and State Preschool Programs.



- Transfer out to Cafeteria Fund 13 in the amount of \$107,069 for the Alternative Education School Lunch Program.
- Transfer out to Fund 20 in the amount of \$400,000 for future OPEB expenditures.
- Transfer out to Fund 40 in the amount of \$300,000 for future capital facility projects.
- Transfer out to Fund 40, Resource 9695, in the amount of \$200,000 for future technology expenditures.

2027-28

- COLA **3.30%**
- LCFF funding *(See Attachment B)*
- County-Wide ADA: **29,929.05**
- Pupil-Driven ADA: *(Average of 3 prior years)*
 - Community School **55.98**
 - Court School **16.53**
- **85.19%** Supplemental Unduplicated Count for Community School
- Employee Salaries increased by Step, Column, and longevity movement, and reflect all negotiated contracts
 - STRS Employer Rate **19.10%** PERS Employer Rate **26.80%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of **\$816,785**. Property tax revenues are projected at **\$32,588,557** and will be revised throughout the year based on current estimates provided by the San Luis Obispo County Tax Auditor.
- State Aid for COE LCAP is projected at **\$267,700**; State Aid for Differentiated Assistance is projected at **\$1,000,000**.
- 2027-28 excess property taxes estimated at **\$4,791,576** will be budgeted in object 7299.

Other changes to revenues include:

- Increased state revenues by COLA.
- Projected increases to revenues received for county-operated special education classes and other interagency revenues, based on current contracts and increased salary and statutory benefits expenses.
- Increased the required 3% contribution to the Routine Restricted Maintenance program to cover projected program expenditures; adjusted other contributions as needed to support SLOCOE programs.

Other expenditure projections include:

- Increased materials/supplies (Objects 4000-4999) and services/other operating expenditures (Objects 5000-5999) by California Consumer Price Index (CPI) of **3.18%**.
- Transfer Out to Fund 12 Child Development in the amount of \$7,500 for the Child Care Planning Council required grant match
- Transfer out to Cafeteria Fund 13 in the amount of \$117,775 for Alternative Education School Lunch Program
- Transfer Out to Fund 20 in the amount of \$300,000 for future OPEB expenditures



- Transfer Out to Fund 40 in the amount of \$200,000 for future capital facility projects.
- Transfer Out to Fund 40, Resource 9695, in the amount of \$100,000 for technology upgrades
- Reduce one-time prior-year Transfers-Out to Fund 12 to support Child Development Programs

2028-29

- COLA **3.09%**
- LCFF funding *(See Attachment B)*
- County-Wide ADA: **29,893.64**
- Pupil-Driven ADA: *(Average of 3 prior years)*
 - Community School **53.08**
 - Court School **15.87**
- **85.19%** Supplemental Unduplicated Count for Community School
- Employee Salaries increased by Step, Column, and longevity movement, and reflect all negotiated contracts
 - STRS Employer Rate **19.10%** PERS Employer Rate **25.90%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of **\$816,785**. Property tax revenues are projected at **\$32,588,556** and will be revised throughout the year based on current estimates provided by the San Luis Obispo County Tax Auditor.
- State Aid for COE LCAP is projected at **\$275,970**; State Aid for Differentiated Assistance is projected at **\$1,000,000**.
- **2028-29** Current year excess property taxes estimated at **\$4,571,384** will be budgeted in object 7299.

Other changes to revenues include:

- Increased state revenues by COLA.
- Projected increases to revenues received for county-operated special education classes and other interagency revenues, based on current contracts and increased salary and statutory benefits expenses.
- Increased the required 3% contribution to the Routine Restricted Maintenance program to cover projected program expenditures; adjusted other contributions as needed to support SLOCOE programs.

Other expenditure projections include:

- Increased materials/supplies (Objects 4000-4999) and services/other operating expenditures (Objects 5000-5999) by California Consumer Price Index (CPI) of **2.76%**.
- Transfer Out to Fund 12 Child Development in the amount of \$7,500 for the Child Care Planning Council required grant match
- Transfer out to Cafeteria Fund 13 in the amount of \$129,550 for Alternative Education School Lunch Program
- Transfer Out to Fund 20 in the amount of \$250,000 for future OPEB expenditures
- Transfer Out to Fund 40 in the amount of \$100,000 for future capital outlay expenditures
- Transfer Out to Fund 40, Resource 9695, in the amount of **\$100,000** for technology upgrades



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 10 | 2025-26 Estimated Actuals | 2026-27 Budget Adoption | Dollar Variance |
|--|------------------------------|----------------------------|--------------------|
| Revenues: | | | |
| Federal Revenues | 7,807,332 | 7,844,066 | 36,734 |
| Other State Revenues | 11,198,453 | 24,033,876 | 12,835,423 |
| Other Local Revenues | 0 | 0 | 0 |
| Total Revenues | 19,005,785 | 31,877,942 | 12,872,157 |
| Expenditures: | | | |
| Other Outgo | 19,005,785 | 31,877,942 | 12,872,157 |
| Total Expenditures | 19,005,785 | 31,877,942 | 12,872,157 |
| Total, Net Fund Balance Increase / (Decrease) | | 0 | |

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.

| Fund 12 | 2025-26 Estimated Actuals | 2026-27 Budget Adoption | Dollar Variance |
|--|------------------------------|----------------------------|--------------------|
| Revenues: | | | |
| Federal Revenues | 392,593 | 314,082 | (78,511) |
| Other State Revenues | 2,495,796 | 2,591,164 | 95,368 |
| Other Local Revenues | 960,484 | 766,922 | (193,562) |
| Transfers In/Sources | 685,447 | 513,500 | (171,947) |
| Total Revenues | 4,534,321 | 4,185,667 | (348,653) |
| Expenditures: | | | |
| Certificated Salaries | 511,274 | 504,470 | 6,804 |
| Classified Salaries | 997,669 | 1,014,635 | (16,966) |
| Employee Benefits | 721,751 | 691,638 | 30,113 |
| Books & Supplies | 281,287 | 79,273 | 202,013 |
| Operating/Services | 1,863,365 | 1,820,521 | 42,844 |
| Capital Outlay | 0 | 0 | 0 |
| Indirect | 385,937 | 263,267 | 122,670 |
| Total Expenditures | 4,761,282 | 4,373,804 | 387,478 |
| Total, Net Fund Balance Increase / (Decrease) | | (188,137) | |



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 13 | 2025-26 Estimated Actuals | 2026-27 Budget Adoption | Dollar Variance |
|--|---------------------------|-------------------------|-----------------|
| Revenues: | | | |
| Federal Revenues | 31,464 | 31,464 | 0 |
| Other State Revenues | 9,397 | 8,238 | (1,159) |
| Other Local Revenues | (208) | (200) | 8 |
| Transfers In/Sources | 100,233 | 107,069 | 6,836 |
| Total Revenues | 140,886 | 146,571 | 5,685 |
| Expenditures: | | | |
| Certificated Salaries | 13,184 | 14,394 | (1,210) |
| Classified Salaries | 31,192 | 32,578 | (1,386) |
| Employee Benefits | 20,273 | 21,901 | (1,628) |
| Books & Supplies | 66,000 | 69,000 | (3,000) |
| Operating/Services | 5,000 | 3,350 | 1,650 |
| Indirect | 5,237 | 5,348 | (111) |
| Total Expenditures | 140,886 | 146,571 | (5,685) |
| Total, Net Fund Balance Increase / (Decrease) | | 0 | |

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 16 | 2025-26 Estimated Actuals | 2026-27 Budget Adoption | Dollar Variance |
|--|---------------------------|-------------------------|-----------------|
| Revenues: | 1,005 | 0 | |
| Expenditures: | 1,005 | 0 | |
| Total, Net Fund Balance Increase / (Decrease) | | 0 | 0 |



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 17 | 2025-26 Estimated Actuals | 2026-27 Budget Adoption | Dollar Variance |
|--|---------------------------|-------------------------|-----------------|
| Revenues: | | | |
| Other Local Revenues | 21,215 | 21,500 | 285 |
| Total Revenues | 21,215 | 21,500 | 285 |
| Expenditures: | | | |
| Other Outgo/Transfers Out | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Total, Net Fund Balance Increase / (Decrease) | | 21,500 | |

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 20 | 2025-26 Estimated Actuals | 2026-27 Budget Adoption | Dollar Variance |
|--|---------------------------|-------------------------|------------------|
| Revenues: | | | |
| Other Local Revenues | 168,435 | 170,000 | 1,565 |
| Transfers In/Sources | 600,000 | 400,000 | (200,000) |
| Total Revenues | 768,435 | 570,000 | (198,435) |
| Expenditures: | | | |
| Transfers Out | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Total, Net Fund Balance Increase / (Decrease) | | 570,000 | |



Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and an estimated useful life of more than three years.

| Fund 40 | 2025-26 Estimated Actuals | 2026-27 Budget Adoption | Dollar Variance |
|--|----------------------------------|--------------------------------|------------------------|
| Revenues: | | | |
| Other Local Revenues | 84,454 | 85,000 | 546 |
| Transfers In/Sources | 989,870 | 500,000 | (489,870) |
| Total Revenues | 1,074,324 | 585,000 | (489,324) |
| Expenditures: | | | |
| Operating/Services | 0 | 0 | 0 |
| Capital Outlay | 1,112,471 | 0 | (1,112,471) |
| Transfers Out | 0 | 0 | 0 |
| Total Expenditures | 1,112,471 | 0 | (1,112,471) |
| Total, Net Fund Balance Increase / (Decrease) | | 585,000 | |



Local Control Accountability Plan (LCAP)

The Local Control Funding Formula (LCFF) requires districts and county offices of education to develop Local Control and Accountability Plans (LCAPs). These plans set annual goals for all students and detail how funds will be spent to achieve those goals. SLOCOE will continue to update the LCAP outcomes as the plan progresses.

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

- 1) Basic Services
- 2) Implementation of Common Core State Standards
- 3) Parental Involvement
- 4) Academic Achievement
- 5) Student Engagement
- 6) School Climate
- 7) Course Access
- 8) Student Outcomes
- 9) Expelled Youth
- 10) Foster Youth

SLOCOE's LCAP contains the following five goals:

- 1) Increase academic rigor and learning for all students
- 2) Increase student engagement
- 3) Support transitions for all students, including foster and homeless youth
- 4) Increase family/caregiver involvement
- 5) Increase attendance and reduce chronic absenteeism

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

- SLOCOE has made progress in meeting the LCAP goals with the following measurable outcomes:
- Continued implementation of ParentSquare.
- Continued implementation and improvement of PBIS with state-level recognition.
- Continued increased graduation rate.
- An increased number of students are completing college courses.
- Continued increased number of students meeting standards in ELA.
- Continued use of social-emotional learning curriculum.
- Support is offered to students in transition from the court and community schools.
- Countywide support offered to foster and homeless youths.
- 100% parent involvement in IEP meetings.
- 100% student access to technology and Wi-Fi.



- 100% of families are communicated to in their home language.
- Continued expansion of CTE programming.
- Offering summer school to all students, which includes credit recovery, mental health supports and access to food services.



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.



Administration & Board of Education

Dr. James Brescia - Superintendent

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|-------------------------------------|--------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :0000 UNRESTRICTED | | | |
| 8677 | INTERAGENCY SERV BETWN LEA'S | \$ 17,017.00 | \$ - | \$ - |
| 8694 | DONATIONS | \$ - | \$ - | \$ - |
| 8699 | ALL OTHER LOCAL REVENUES | \$ - | \$ - | \$ - |
| | REVENUE | \$ 17,017.00 | \$ - | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$289,804.00 | \$ 309,638.00 | \$ 404,128.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 74,878.00 | \$ 92,004.00 | \$ 94,930.00 |
| 3000 | EMPLOYEE BENEFITS | \$214,853.00 | \$ 154,041.00 | \$ 135,598.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 6,107.00 | \$ 6,890.00 | \$ 4,600.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$349,157.00 | \$ 456,117.00 | \$ 430,980.00 |
| | EXPENDITURES | \$934,799.00 | \$ 1,018,690.00 | \$ 1,070,236.00 |
| | RESOURCE :0014 EMPLOYEE OF THE YEAR | | | |
| 8677 | INTERAGENCY SERV BETWN LEA'S | \$ 260.00 | \$ 1,440.00 | |
| 8694 | DONATIONS | \$ 17,020.00 | \$ 15,440.00 | |
| 8699 | ALL OTHER LOCAL REVENUES | \$ - | \$ - | |
| | REVENUE | \$ 17,280.00 | \$ 16,880.00 | \$ - |
| 4000 | BOOKS AND SUPPLIES | \$ 148.00 | \$ 3,150.00 | \$ 3,150.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 13,219.00 | \$ 15,828.00 | \$ 14,600.00 |
| | EXPENDITURES | \$ 13,367.00 | \$ 18,978.00 | \$ 17,750.00 |
| | RESOURCE :0101 FUTURE BOARD ACTIONS | | | |
| 8699 | ALL OTHER LOCAL REVENUES | | \$ 127,948.00 | |
| 8980 | CONTRIBUTIONS FR UNRESTR REV | \$536,912.00 | | |
| 8980 | CONTRIBUTIONS FR UNRESTR REV | \$ 60,000.00 | | |
| 8919 | OTHER AUTH INTERFUND TF IN | \$112,122.00 | | \$ - |
| | REVENUE | \$709,034.00 | \$ 127,948.00 | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$197,558.00 | \$ 173,750.00 | \$ - |
| 2000 | CLASSIFIED PERSONNEL | \$618,623.00 | \$ 315,000.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 50,709.00 | \$ 29,720.00 | |
| | EXPENDITURES | \$866,890.00 | \$ 518,470.00 | \$ - |

Administration & Board of Education

Dr. James Brescia - Superintendent

| Object | Description | 2024-25 | 2025-26 | 2026-27 |
|--------|--------------------------------------|--------------|-------------------|-----------------|
| | | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :9157 MOCHA FOUNDATION | | | |
| 8694 | DONATIONS | \$ 18,500.00 | \$ 15,387.00 | |
| 8990 | CONTRIBUTIONS FROM RESTRICT. REVENUE | \$ - | \$ 44,585.00 | \$ - |
| | | \$ 18,500.00 | \$ 59,972.00 | \$ - |
| 4000 | BOOKS AND SUPPLIES | \$ 4,950.00 | \$ 22,630.00 | \$ - |
| 5000 | SERVICES AND OTHER OPERATING | \$110,017.00 | \$ 31,586.00 | |
| 6000 | CAPITAL OUTLAY | \$ - | \$ 80,000.00 | |
| | EXPENDITURES | \$114,967.00 | \$ 134,216.00 | \$ - |

MOU - Billable Agreements

| Object | Description | Actuals | Estimated Actuals | \$ - |
|--------|--|--------------|-------------------|---------------|
| | | Actuals | Estimated Actuals | \$ - |
| | RESOURCE :0000 UNRESTRICTED | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS REVENUE | \$ - | \$ - | \$ - |
| | | \$ - | \$ - | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 24,283.00 | \$ 25,734.00 | \$ 27,000.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 7,637.00 | \$ 7,960.00 | \$ 7,366.00 |
| 3000 | EMPLOYEE BENEFITS | | | \$ 250,000.00 |
| | EXPENDITURES | \$ 31,920.00 | \$ 33,694.00 | \$ 284,366.00 |

Administration & Board of Education

DJ Pittenger - Special Project Grants

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :0000 UNRESTRICTED | | | |
| 2000 | CLASSIFIED PERSONNEL | \$ 2,280.00 | \$ - | \$ - |
| 3000 | EMPLOYEE BENEFITS | \$ 100.00 | \$ - | \$ - |
| 4000 | BOOKS AND SUPPLIES | \$ 25,495.00 | \$ 387.00 | \$ - |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 17,893.00 | \$ 8,478.00 | \$ - |
| | | \$ 45,768.00 | \$ 8,865.00 | \$ - |
| | RESC :0013 LOCAL SOLUTIONS MINI GRANT | | | |
| 8689 | ALL OTHER FEES AND CONTRACTS REVENUE | \$ - | \$ 6,270.00 | \$ - |
| | | \$ - | \$ 6,270.00 | \$ - |
| 2000 | CLASSIFIED PERSONNEL | \$ 2,280.00 | \$ - | \$ - |
| 3000 | EMPLOYEE BENEFITS | \$ 100.00 | \$ - | \$ - |
| 4000 | BOOKS AND SUPPLIES | \$ 25,495.00 | \$ 387.00 | \$ - |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 17,893.00 | \$ 11,719.00 | \$ - |
| | | \$ 45,768.00 | \$ 12,106.00 | \$ - |
| | RESC :0015 COUNTYWIDE EDUCATION INCENTIVE | | | |
| 8980 | CONTRIBUTIONS FROM UNRESTRICTED REV REVENUE | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 |
| | | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 41,934.00 | \$ 61,805.00 | \$ - |
| 2000 | CLASSIFIED PERSONNEL | \$ 409.00 | \$ - | \$ - |
| 3000 | EMPLOYEE BENEFITS | \$ 1,879.00 | \$ 2,546.00 | \$ - |
| 4000 | BOOKS AND SUPPLIES | \$ 8,447.00 | \$ 1,000.00 | \$ - |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 601,166.00 | \$ 486,097.00 | \$ - |
| | | \$ 653,835.00 | \$ 551,448.00 | \$ - |
| | RESC :0911 CA CL SCH TEACHER CREDENTIALING | | | |
| 8590 | ALL OTHER STATE REVENUES REVENUE | \$ 241,840.00 | \$ 316,026.00 | \$ - |
| | | \$ 241,840.00 | \$ 316,026.00 | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 11,252.00 | \$ 18,440.00 | \$ - |
| 3000 | EMPLOYEE BENEFITS | \$ 495.00 | \$ 759.00 | \$ - |
| 5000 | SERVICES AND OTHER OPERATING | \$ 98,200.00 | \$ 234,402.00 | \$ - |

Administration & Board of Education

DJ Pittenger - Special Project Grants

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :0000 UNRESTRICTED EXPENDITURES | \$ 109,947.00 | \$ 253,601.00 | \$ - |

Business Services Division

Aaron Asplund - Assistant Superintendent

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|------------------------------------|-----------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :0000 UNRESTRICTED | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 11,611.00 | \$ 1,689.00 | |
| 8650 | LEASES & RENTALS | \$ 230,807.00 | \$ 288,807.00 | \$ 303,557.00 |
| 8660 | INTEREST | \$ (337.00) | \$ (215.00) | |
| 8689 | ALL OTHER FEES AND CONTRACTS | \$ 167,442.00 | \$ 171,973.00 | \$ 178,699.00 |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 56,935.00 | \$ 37,194.00 | |
| | REVENUE | FALSE | \$ 499,448.00 | \$ 482,256.00 |
| 1000 | CERTIFICATED PERSONNEL | | | |
| 2000 | CLASSIFIED PERSONNEL | \$ 1,753,855.00 | \$ 2,032,549.00 | \$ 2,161,861.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 762,669.00 | \$ 1,111,844.00 | \$ 1,129,171.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 43,193.00 | \$ 32,731.00 | \$ 35,450.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 206,587.00 | \$ 377,453.00 | \$ 241,729.00 |
| 7000 | INTERFUND TRANSFER OUT | \$ 600,000.00 | \$ 600,000.00 | \$ 400,000.00 |
| | EXPENDITURES | \$ 3,366,304.00 | \$ 4,154,577.00 | \$ 3,968,211.00 |
| | RESOURCE :5821 HAZARD MIT GRT FEMA | | | |
| 8290 | ALL OTHER FEDERAL REVENUES | \$ 244,845.00 | \$ 75,155.00 | |
| | REVENUE | \$ 244,845.00 | \$ 75,155.00 | \$ - |
| 2000 | CLASSIFIED PERSONNEL | \$ 14,284.00 | | |
| 3000 | EMPLOYEE BENEFITS | \$ 5,716.00 | | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 224,845.00 | \$ 75,155.00 | |
| | EXPENDITURES | \$ 244,845.00 | \$ 75,155.00 | \$ - |

Business Services
Data Processing Services

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :0424 DATA PROCESSING | | | |
| 8689 | ALL OTHER FEES AND CONTRACTS | \$ 289,339.00 | \$ 320,003.00 | \$ 359,670.00 |
| 8695 | REBATES-EPAYABLES | \$ 69,591.00 | \$ 69,592.00 | \$ 57,000.00 |
| 8980 | CONTRIBUTIONS FROM UNRESTRICTED REVENUE | \$ 96,526.00 | \$ 127,623.00 | \$ 169,890.00 |
| | | \$ 455,456.00 | \$ 517,218.00 | \$ 586,560.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 132,928.00 | \$ 146,737.00 | \$ 192,833.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 69,503.00 | \$ 77,685.00 | \$ 95,726.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 15,048.00 | \$ 16,000.00 | \$ 16,000.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 248,911.00 | \$ 273,050.00 | \$ 282,000.00 |
| 6000 | CAPITAL OUTLAY EXPENDITURES | \$ - | \$ 17,449.00 | \$ - |
| | | \$ 466,390.00 | \$ 530,921.00 | \$ 586,559.00 |

Information Technology Services

AJ Alsup - Director of Information Technology Services

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|----------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :0000 UNRESTRICTED - TECH SERVICES | | | |
| 8650 | LEASES & RENTALS | \$ 42,000.00 | \$ 42,000.00 | \$ 42,000.00 |
| 8677 | INTERAGENCY SERV BETWN LEA'S | \$ 165,723.00 | \$ 457,632.00 | \$ 161,000.00 |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 53,786.00 | \$ 83,787.00 | \$ 53,000.00 |
| | REVENUE | \$ 261,509.00 | \$ 583,419.00 | \$ 256,000.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 435,357.00 | \$ 471,810.00 | \$ 502,320.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 187,522.00 | \$ 198,350.00 | \$ 190,560.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 127,119.00 | \$ 188,360.00 | \$ 158,900.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 582,753.00 | \$1,034,268.00 | \$1,081,750.00 |
| 6000 | CAPITAL OUTLAY | \$ 246,098.00 | \$ 125,000.00 | \$ 120,000.00 |
| 7000 | TUITION AND TRANSFERS | | \$ 500,000.00 | \$ 200,000.00 |
| | EXPENDITURES | \$1,578,849.00 | \$2,017,788.00 | \$2,053,530.00 |

Operational Services

Hugo Bastidos - Director, Operational Services

| Object | Description | 2024-25 | 2025-26 | 2026-27 |
|--------|---|-----------------|-------------------|-----------------|
| | | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :0000 UNRESTRICTED | | | |
| 8650 | LEASES & RENTALS | \$ 43,849.00 | \$ 61,835.00 | \$ 47,000.00 |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 23,814.00 | \$ 10,000.00 | |
| | REVENUE | \$ 67,663.00 | \$ 71,835.00 | \$ 47,000.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 442,050.00 | \$ 487,290.00 | \$ 518,402.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 205,231.00 | \$ 230,535.00 | \$ 232,558.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 115,199.00 | \$ 191,266.00 | \$ 167,750.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 468,923.00 | \$ 688,256.00 | \$ 672,251.00 |
| 7000 | TUITION AND TRANSFERS | \$ 400,000.00 | \$ 400,000.00 | \$ 300,000.00 |
| | EXPENDITURES | \$ 1,631,403.00 | \$ 1,997,347.00 | \$ 1,890,961.00 |
| | RESC :0240 COMMUNITY SCHOOL | | | |
| 2000 | CLASSIFIED PERSONNEL | \$ 37,618.00 | \$ 39,893.00 | \$ 42,723.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 18,015.00 | \$ 18,925.00 | \$ 19,080.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 5,632.00 | \$ 11,800.00 | \$ 11,000.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 58,982.00 | \$ 126,440.00 | \$ 126,440.00 |
| 7000 | TUITION AND TRANSFERS | \$ 1,000,000.00 | \$ 89,870.00 | |
| | EXPENDITURES | \$ 1,120,247.00 | \$ 286,928.00 | \$ 199,243.00 |
| | RESC :0723 HOME TO SCHOOL TRANSPORTATION | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 327,855.00 | \$ 393,706.00 | \$ 395,000.00 |
| 8677 | INTERAGENCY SERVICE TO LEA'S | \$ 3,113.00 | | |
| 8980 | CONTRIBUTIONS FR UNRESTR REV | \$ 319,204.00 | \$ 349,329.00 | \$ 352,524.00 |
| | REVENUE | \$ 650,172.00 | \$ 743,035.00 | \$ 747,524.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 211,274.00 | \$ 231,423.00 | \$ 248,355.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 102,723.00 | \$ 113,559.00 | \$ 109,299.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 38,931.00 | \$ 35,038.00 | \$ 25,500.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 297,244.00 | \$ 364,982.00 | \$ 364,370.00 |
| | EXPENDITURES | \$ 650,172.00 | \$ 745,002.00 | \$ 747,524.00 |

Operational Services

Hugo Bastidos - Director, Operational Services

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|----------------------------------|----------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :0754 COURIER SERVICES | | | |
| 8677 | INTERAGENCY SERV BETWN LEA'S | \$ 68,579.00 | \$ 68,594.00 | \$ 69,188.00 |
| 8980 | CONTRIBUTIONS FR UNRESTR REV | \$ - | \$ - | \$ 11,880.00 |
| | REVENUE | \$ 68,579.00 | \$ 68,594.00 | \$ 81,068.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 49,774.00 | \$ 53,131.00 | \$ 56,463.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 34,191.00 | \$ 35,940.00 | \$ 36,493.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 3,251.00 | \$ 5,000.00 | \$ 4,000.00 |
| 5000 | OTH OPERATING EXPEND D N USE | \$ (17,900.00) | \$ (18,250.00) | \$ (16,482.00) |
| | EXPENDITURES | \$ 69,316.00 | \$ 75,821.00 | \$ 80,474.00 |
| | RESC :8150 ONGOING & MAJOR MAINT | | | |
| 8980 | CONTRIBUTIONS FR UNRESTR REV | \$ 618,250.00 | \$ 704,133.00 | \$ 700,893.00 |
| 8990 | CONTRIBUTIONS FROM REST REV | | \$ 45,084.00 | \$ 47,163.00 |
| | REVENUE | \$ 618,250.00 | \$ 749,217.00 | \$ 748,056.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 280,978.00 | \$ 325,281.00 | \$ 337,595.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 131,020.00 | \$ 146,584.00 | \$ 147,561.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 100,436.00 | \$ 131,032.00 | \$ 131,050.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 75,240.00 | \$ 134,971.00 | \$ 131,850.00 |
| 6000 | CAPITAL OUTLAY | \$ 15,633.00 | \$ 11,349.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 52,420.00 | | |
| | EXPENDITURES | \$ 655,727.00 | \$ 749,217.00 | \$ 748,056.00 |
| | RESC :9055 SIPE-SAFETY GRANT | | | |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 25,249.00 | \$ 24,852.00 | \$ 24,851.00 |
| 8980 | CONTRIBUTIONS FR UNRESTR REV | \$ 5,363.00 | \$ 5,363.00 | \$ 5,363.00 |
| | REVENUE | \$ 30,612.00 | \$ 30,215.00 | \$ 30,214.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 24,499.00 | \$ 24,061.00 | \$ 28,600.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 158.00 | | |
| 6000 | CAPITAL OUTLAY | \$ 5,000.00 | | \$ 1,614.00 |
| | EXPENDITURES | \$ 29,657.00 | \$ 24,061.00 | \$ 30,214.00 |

Operational Services

Hugo Bastidos - Director, Operational Services

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :9015 NORTH CO EDUCATIONAL TE | | | |
| 8980 | CONTRIBUTIONS FR UNRESTR REVENUE | \$ 51,579.00 | \$ 347,204.00 | \$ 103,105.00 |
| | | \$ 51,579.00 | \$ 347,204.00 | \$ 103,105.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ - | \$ - | \$ 28,100.00 |
| 3000 | EMPLOYEE BENEFITS | \$ - | \$ - | \$ 16,005.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 3,393.00 | \$ 138,821.00 | \$ 9,000.00 |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 30,166.00 | \$ 126,651.00 | \$ 30,000.00 |
| 6000 | CAPITAL OUTLAY EXPENDITURES | \$ 18,020.00 | \$ 90,478.00 | \$ 20,000.00 |
| | | \$ 51,579.00 | \$ 355,950.00 | \$ 59,000.00 |
| | RESOURCE :9693 USE OF FACILITIES | | | |
| 8650 | LEASES & RENTALS | \$ 245,656.00 | \$ 231,882.00 | \$ 100,000.00 |
| 8699 | ALL OTHER LOCAL REVENUES REVENUE | \$ 42,624.00 | | |
| | | \$ 288,280.00 | \$ 231,882.00 | \$ 100,000.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 29,056.00 | \$ 114,543.00 | \$ 4,000.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 82,603.00 | \$ 102,870.00 | \$ 60,000.00 |
| 6000 | CAPITAL OUTLAY EXPENDITURES | \$ 12,820.00 | \$ 17,589.00 | |
| | | \$ 124,479.00 | \$ 235,002.00 | \$ 64,000.00 |

Operational Services

Hugo Bastidos - Director, Operational Services

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|------------------------------------|-----------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | FUND 01 RESC 9694 FACILITIES | | | |
| 8919 | OTHER AUTH INTERFUND TF IN REVENUE | \$ - | \$ 500,000.00 | \$ 200,000.00 |
| | | \$ - | \$ 500,000.00 | \$ 200,000.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 87,243.00 | \$ 92,556.00 | \$ 98,802.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 36,635.00 | \$ 38,441.00 | \$ 34,227.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 4,493.00 | \$ - | \$ - |
| 5000 | SERVICES AND OTHER OPERATING | \$ 492.00 | \$ 533.00 | \$ - |
| 6000 | CAPITAL OUTLAY | \$ 57,114.00 | \$ 197,764.00 | \$ - |
| 7000 | TUITION AND TRANSFERS | \$ 56,810.00 | \$ - | \$ - |
| | EXPENDITURES | \$ 242,787.00 | \$ 329,294.00 | \$ 133,029.00 |
| | FUND 12 Child Development | | | |
| 8699 | ALL OTHER LOCAL REVENUES REVENUE | \$ 17,162.00 | \$ 34,073.00 | \$ 34,075.00 |
| | | \$ 17,162.00 | \$ 34,073.00 | \$ 34,075.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 110,468.00 | \$ 116,699.00 | \$ 92,879.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 62,907.00 | \$ 64,805.00 | \$ 47,023.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 4,500.00 | \$ 4,490.00 | \$ 4,500.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 37,832.00 | \$ 66,361.00 | \$ 39,956.00 |
| | EXPENDITURES | \$ 215,707.00 | \$ 252,355.00 | \$ 184,358.00 |
| | FUND 40 RESC | | | |
| 8660 | INTEREST | \$ 22,348.00 | \$ 84,454.00 | \$ 85,000.00 |
| 8662 | GAINS OR LOSSES ON INVESTMENTS | \$ 24,952.00 | | |
| 8912 | INTFD TF BETWN GEN & SPEC RES | \$ 56,810.00 | | |
| 8919 | OTHER AUTH INTERFUND TF IN | \$ 1,400,000.00 | \$ 489,870.00 | \$ 300,000.00 |
| 8980 | CONTRIBUTIONS FR UNRESTR REV | | | |
| | REVENUE | \$ - | \$ - | \$ - |
| | | \$ - | \$ - | \$ - |
| 6000 | CAPITAL OUTLAY | \$ 378,201.00 | \$ 1,112,471.00 | \$ - |
| | EXPENDITURES | \$ 378,201.00 | \$ 1,112,471.00 | \$ - |

Thomas Alvarez - Chief Human Resources Officer

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---------------------------------------|----------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :0000 UNRESTRICTED | | | |
| 8689 | ALL OTHER FEES AND CONTRACTS | \$ 3,998.00 | \$ 8,000.00 | \$ 2,000.00 |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 3,897.00 | \$ 8,346.00 | \$ 7,000.00 |
| | REVENUE | \$ 7,895.00 | \$ 16,346.00 | \$ 9,000.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ - | \$ - | \$ - |
| 2000 | CLASSIFIED PERSONNEL | \$ 684,621.00 | \$ 681,973.00 | \$ 766,654.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 309,221.00 | \$ 315,128.00 | \$ 289,833.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 12,299.00 | \$ 11,915.00 | \$ 11,200.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 100,763.00 | \$ 113,436.00 | \$ 113,700.00 |
| | EXPENDITURES | \$1,106,904.00 | \$1,122,452.00 | \$1,181,387.00 |
| | RESOURCE :0704 EMPLOYEE ED INCENTIVES | | | |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 131,903.00 | | |
| 8980 | CONTRIBUTIONS FR UNRESTR REV | \$ 10,000.00 | | |
| | REVENUE | \$ 141,903.00 | \$ - | \$ - |
| 5000 | SERVICES AND OTHER OPERATING | \$ 10,841.00 | \$ 11,974.00 | \$ 13,000.00 |
| | EXPENDITURES | \$ 10,841.00 | \$ 11,974.00 | \$ 13,000.00 |

Educational Support Services

Joe Koski - Executive Director

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :0000 UNRESTRICTED | | | |
| 8980 | CONTRIBUTIONS FROM UNRESTRICTED REVENUE | | \$ (1,161.00) | \$ (1,162.00) |
| | | \$ - | \$ (1,161.00) | \$ (1,162.00) |
| 1000 | CERTIFICATED PERSONNEL | \$ 76,336.00 | \$ 248,624.00 | \$ 263,451.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 53,710.00 | \$ 69,400.00 | \$ 77,319.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 32,879.00 | \$ 87,748.00 | \$ 91,695.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 23,591.00 | \$ 17,500.00 | \$ 18,000.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 57,158.00 | \$ 84,033.00 | \$ 100,500.00 |
| 6000 | CAPITAL OUTLAY | \$ 14,463.00 | \$ 5,000.00 | \$ 5,000.00 |
| 7000 | TUITION AND TRANSFERS | | \$ 25,000.00 | |
| | EXPENDITURES | \$ 258,137.00 | \$ 537,305.00 | \$ 555,965.00 |
| | RESOURCE :6266 EDUCATOR EFFECTIVENESS | | | |
| 8590 | ALL OTHER STATE REVENUE | \$ - | \$ - | \$ - |
| | REVENUE | \$ - | \$ - | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 6,708.00 | \$ 83,155.00 | |
| 2000 | CLASSIFIED PERSONNEL | \$ 66,125.00 | \$ 2,434.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 30,236.00 | \$ 29,341.00 | |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 21,633.00 | \$ 376.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 11,123.00 | \$ 12,482.00 | |
| | EXPENDITURES | \$ 135,825.00 | \$ 127,788.00 | \$ - |
| | RESOURCE :9028 MOCK TRIAL | | | |
| 8694 | DONATIONS | \$ 9,075.00 | \$ 5,000.00 | \$ 5,000.00 |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 5,050.00 | \$ 13,200.00 | \$ 5,000.00 |
| | REVENUE | \$ 14,125.00 | \$ 18,200.00 | \$ 10,000.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 1,638.00 | \$ 2,222.00 | \$ 4,900.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 72.00 | \$ 98.00 | \$ 108.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 412.00 | \$ 500.00 | \$ 500.00 |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 11,597.00 | \$ 16,052.00 | \$ 17,000.00 |
| | EXPENDITURES | \$ 12,009.00 | \$ 16,552.00 | \$ 17,500.00 |

Educational Support Services

Joe Koski - Executive Director

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE 9114 FIELD STUDIES COLLAB | | | |
| 8694 | DONATIONS | \$ 80,000.00 | \$ 60,000.00 | \$ 60,000.00 |
| | REVENUE | \$ 80,000.00 | \$ 60,000.00 | \$ 60,000.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 13,695.00 | \$ 12,623.00 | \$ 16,000.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 990.00 | \$ 6,551.00 | \$ 8,000.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 671.00 | \$ 927.00 | \$ 1,013.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 118.00 | \$ 24.00 | \$ 1,000.00 |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 18,736.00 | \$ 50,589.00 | \$ 35,000.00 |
| | EXPENDITURES | \$ 34,210.00 | \$ 70,714.00 | \$ 61,013.00 |
| | RESOURCE :9121 COMMUNITY ARTS ED OUTREACH | | | |
| 8980 | CONTRIBUTIONS FROM UNRESTRICTED | \$ 150,000.00 | \$ 300,000.00 | \$ 200,000.00 |
| | REVENUE | \$ 150,000.00 | \$ 300,000.00 | \$ 200,000.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 26,325.00 | \$ 27,900.00 | \$ 25,000.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 11,848.00 | | |
| 3000 | EMPLOYEE BENEFITS | \$ 4,812.00 | \$ 6,192.00 | \$ 5,440.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 1,357.00 | \$ 500.00 | \$ 1,000.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 94,950.00 | \$ 161,494.00 | \$ 131,700.00 |
| | EXPENDITURES | \$ 139,292.00 | \$ 196,086.00 | \$ 163,140.00 |
| | RESOURCE :9408 COUNTY MUSIC PROGRAM | | | |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 13,246.00 | \$ 13,446.00 | |
| | REVENUE | \$ 13,246.00 | \$ 13,446.00 | \$ - |
| 4000 | BOOKS AND SUPPLIES | \$ 609.00 | \$ 791.00 | \$ 500.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 12,481.00 | \$ 12,561.00 | \$ 11,700.00 |
| | EXPENDITURES | \$ 13,090.00 | \$ 13,352.00 | \$ 12,200.00 |

Educational Support Services

Joe Koski - Executive Director

Kelly Ward, Director, Induction Programs

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|-------------------------------------|----------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :0822 TIP/CASC | | | |
| 8677 | INTERAGENCY SERV BETWN LEA'S | \$ 365,558.00 | \$ 352,653.00 | \$ 375,000.00 |
| 8980 | CONTRIBUTIONS FR UNRESTR REV | \$ (60,000.00) | \$ (66,000.00) | \$ (121,842.00) |
| | REVENUE | \$ 305,558.00 | \$ 286,653.00 | \$ 253,158.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 112,754.00 | \$ 130,917.00 | \$ 129,496.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 53,702.00 | \$ 48,058.00 | \$ 48,336.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 59,725.00 | \$ 62,642.00 | \$ 70,394.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 3,611.00 | \$ 2,984.00 | \$ 2,775.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 14,952.00 | \$ 43,948.00 | \$ 20,085.00 |
| 7000 | TUITION AND TRANSFERS | \$ 21,831.00 | | |
| | EXPENDITURES | \$ 266,575.00 | \$ 288,549.00 | \$ 271,086.00 |
| | RESOURCE :9823 21st CENTURY SCHOOLS | | | |
| 8677 | INTERAGENCY SERVICES BETWEEN LEAS | \$ 186,508.00 | \$ 114,988.00 | \$ 200,000.00 |
| | REVENUE | \$ 186,508.00 | \$ 114,988.00 | \$ 200,000.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 55,953.00 | \$ 41,773.00 | \$ 29,499.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 4,047.00 | \$ 10,377.00 | \$ 12,084.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 16,752.00 | \$ 15,306.00 | \$ 17,600.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 103,334.00 | \$ 37,078.00 | \$ 124,843.00 |
| 7000 | TUITION AND TRANSFERS | \$ 16,064.00 | \$ 10,454.00 | \$ 15,974.00 |
| | EXPENDITURES | \$ 196,150.00 | \$ 114,988.00 | \$ 200,000.00 |

Educational Support Services

Joe Koski - Executive Director

Stacy Summers, Director Program Monitoring, Categorical Programs, & Data Analysis

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :0830 COE LCAP OVERSIGHT | | | |
| 8011 | REV LIMIT STATE AID-CURR YEAR REVENUE | \$ 242,850.00 | \$ 248,440.00 | \$ 259,150.00 |
| | | \$ 242,850.00 | \$ 248,440.00 | \$ 259,150.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 138,962.00 | \$ 136,797.00 | \$ 199,348.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 13,470.00 | \$ 33,832.00 | \$ 4,953.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 56,931.00 | \$ 62,956.00 | \$ 71,058.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 853.00 | \$ 3,021.00 | \$ 1,120.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 14,590.00 | \$ 25,553.00 | \$ 46,897.00 |
| 7000 | TUITION AND TRANSFERS | \$ 20,053.00 | \$ 104,708.00 | \$ 28,067.00 |
| | EXPENDITURES | \$ 244,859.00 | \$ 366,867.00 | \$ 351,443.00 |
| | RESOURCE :3183 ESSA-CSI SCHOOL IMPROV | | | |
| 8290 | ALL OTHER FEDERAL REVENUE REVENUE | \$ 26,281.00 | \$ 16,892.00 | |
| | | \$ 26,281.00 | \$ 16,892.00 | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 17,709.00 | \$ 11,280.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 6,351.00 | \$ 4,042.00 | |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 69.00 | \$ 34.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 2,152.00 | \$ 1,536.00 | |
| | EXPENDITURES | \$ 26,281.00 | \$ 16,892.00 | \$ - |
| | RESOURCE :6333 CA COMM SCHL PRTN SHP | | | |
| 8590 | ALL OTHER STATE REVENUES REVENUE | \$ 32,182.00 | \$ 387,818.00 | \$ 200,000.00 |
| | | \$ 32,182.00 | \$ 387,818.00 | \$ 200,000.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 37,058.00 | \$ 27,559.00 | \$ 14,250.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 89,916.00 | \$ 87,078.00 | \$ 113,615.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 59,287.00 | \$ 48,865.00 | \$ 53,100.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 6,552.00 | \$ 7,241.00 | \$ 3,060.00 |
| 7000 | TUITION AND TRANSFERS | \$ 17,199.00 | \$ 17,074.00 | \$ 15,974.00 |
| | EXPENDITURES | \$ 210,012.00 | \$ 187,817.00 | \$ 199,999.00 |

| | | | | |
|------|---|--------------|---------------|--------------|
| | RESOURCE :6680 CTALF-TUPE CO TECH | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 37,500.00 | \$ 37,500.00 | \$ 37,500.00 |
| | REVENUE | \$ 37,500.00 | \$ 37,500.00 | \$ 37,500.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 8,782.00 | \$ 9,362.00 | \$ 20,500.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 14,733.00 | \$ 5,625.00 | \$ 3,095.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 10,663.00 | \$ 6,749.00 | \$ 7,650.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 150.00 | \$ 1,426.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 251.00 | \$ 12,205.00 | \$ 925.00 |
| 7000 | TUITION AND TRANSFERS | \$ 3,071.00 | \$ 3,409.00 | \$ 2,995.00 |
| | EXPENDITURES | \$ 37,500.00 | \$ 37,500.00 | \$ 36,591.00 |
| | RESOURCE :6685 CTAT- CO TECH TUPE | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 37,500.00 | \$ 37,500.00 | \$ 37,500.00 |
| | REVENUE | \$ 37,500.00 | \$ 37,500.00 | \$ 37,500.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 8,782.00 | \$ 9,362.00 | \$ 16,788.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 14,733.00 | \$ 5,625.00 | \$ 3,095.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 10,663.00 | \$ 6,749.00 | \$ 7,485.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 150.00 | \$ 1,426.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 252.00 | \$ 12,206.00 | \$ 925.00 |
| 7000 | TUITION AND TRANSFERS | \$ 3,071.00 | \$ 3,409.00 | \$ 2,995.00 |
| | EXPENDITURES | \$ 37,501.00 | \$ 37,501.00 | \$ 32,714.00 |
| | RESOURCE :6690 TOBACCO USE PREV ED GRADE 6-12 | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 8,885.00 | \$ 139,277.00 | |
| | REVENUE | \$ 8,885.00 | \$ 139,277.00 | \$ - |
| 1000 | CERTIFICATED PERSONNEL | | \$ 56,169.00 | |
| 2000 | CLASSIFIED PERSONNEL | | \$ 926.00 | |
| 3000 | EMPLOYEE BENEFITS | | \$ 22,255.00 | |
| 4000 | BOOKS AND SUPPLIES | | \$ 270.00 | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 8,157.00 | \$ 46,995.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 728.00 | \$ 12,662.00 | |
| | EXPENDITURES | \$ 8,885.00 | \$ 139,277.00 | \$ - |

| | | | | |
|------|--|---------------|---------------|------|
| 8590 | RESOURCE :6695 TOBACCO USE PREV - GR 6-12 ALL OTHER STATE REVENUES REVENUE | \$ 368,367.00 | \$ - | \$ - |
| | | \$ 368,367.00 | \$ - | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 70,629.00 | \$ - | \$ - |
| 2000 | CLASSIFIED PERSONNEL | \$ 800.00 | \$ - | \$ - |
| 3000 | EMPLOYEE BENEFITS | \$ 27,543.00 | \$ - | \$ - |
| 4000 | BOOKS AND SUPPLIES | \$ 21,972.00 | \$ - | \$ - |
| 5000 | SERVICES AND OTHER OPERATING | \$ 217,889.00 | \$ - | \$ - |
| 7000 | TUITION AND TRANSFERS | \$ 29,534.00 | \$ - | \$ - |
| | EXPENDITURES | \$ 368,367.00 | \$ - | \$ - |
| 8590 | RESOURCE :7882 DOJ PROP 56 ALL OTHER STATE REVENUES REVENUE | \$ 108,857.00 | \$ 157,878.00 | |
| | | \$ - | \$ - | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 1,967.00 | \$ 2,077.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 730.00 | \$ 792.00 | |
| 4000 | BOOKS AND SUPPLIES | \$ - | \$ - | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 100,977.00 | \$ 147,491.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 5,183.00 | \$ 7,518.00 | |
| | EXPENDITURES | \$ 108,857.00 | \$ 157,878.00 | \$ - |

Educational Support Services

Joe Koski - Executive Director

Melanie Crawford, Director Continuous Improvement and Support

| Object | Description | 2024-25 | 2025-26 | 2026-27 |
|--------|---|----------------|-------------------|-----------------|
| | | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :0831 DIFFERENTIATED ASST | | | |
| 8011 | REV LIMIT STATE AID-CURR YEAR | \$1,133,333.00 | \$1,033,333.00 | \$1,000,000.00 |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS REVENUE | \$ 69,750.00 | \$ 10,000.00 | |
| | | \$ 69,750.00 | \$ 10,000.00 | |
| 1000 | CERTIFICATED PERSONNEL | \$ 424,864.00 | \$ 499,128.00 | \$ 711,761.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 37,058.00 | \$ 28,296.00 | \$ 43,776.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 159,555.00 | \$ 174,539.00 | \$ 255,643.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 2,298.00 | \$ 125,502.00 | \$ 8,500.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 168,662.00 | \$ 544,215.00 | \$ 221,376.00 |
| 7000 | TUITION AND TRANSFERS | \$ 70,686.00 | \$ 409,779.00 | \$ 348,724.00 |
| | EXPENDITURES | \$ 863,123.00 | \$1,781,459.00 | \$1,589,780.00 |
| | RESOURCE :3183 ESSA-CSI IMPROVEMENT FOR SCHOOLS | | | |
| 8290 | ALL OTHER FEDERAL REVENUES REVENUE | \$ 26,008.00 | \$ 16,611.00 | |
| | | \$ 26,008.00 | \$ 16,611.00 | |
| 1000 | CERTIFICATED PERSONNEL | \$ 17,801.00 | \$ 11,243.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 6,020.00 | \$ 3,787.00 | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 57.00 | \$ 71.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 2,130.00 | \$ 1,510.00 | |
| | EXPENDITURES | \$ 26,008.00 | \$ 16,611.00 | \$ - |
| | RESOURCE :7823 MULTI-LEVEL SUPPORT STATEWIDE | | | |
| 8590 | REV LIMIT STATE AID-CURR YEAR REVENUE | \$ 3,529.00 | \$ 21,471.00 | |
| | | \$ 3,529.00 | \$ 21,471.00 | \$ - |
| 5000 | SERVICES AND OTHER OPERATING | \$ 5,458.00 | \$ 19,519.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 487.00 | \$ 1,952.00 | |
| | EXPENDITURES | \$ 5,945.00 | \$ 21,471.00 | \$ - |

Educational Support Services

Joe Koski - Executive Director

Melanie Crawford, Director Continuous Improvement and Support

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :7881 BILINGUAL | | | |
| 8590 | ALL OTHER STATE REVENUES REVENUE | \$ 36,772.00 | \$ 55,497.00 | \$ 92,146.00 |
| | | \$ 36,772.00 | \$ 55,497.00 | \$ 92,146.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 22,728.00 | \$ 24,112.00 | \$ 25,581.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 7,629.00 | \$ 7,576.00 | \$ 7,783.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 3,404.00 | \$ 18,763.00 | \$ 22,594.00 |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | \$ 3,011.00 | \$ 5,045.00 | \$ 4,857.00 |
| | | \$ 36,772.00 | \$ 55,496.00 | \$ 60,815.00 |
| | RESOURCE :7886 CHILDREN&YOUTH BEHAVIORAL HEALTH | | | |
| 8590 | ALL OTHER STATE REVENUES REVENUE | \$ 224,319.00 | \$ 74,773.00 | |
| | | \$ 224,319.00 | \$ 74,773.00 | |
| 1000 | CERTIFICATED PERSONNEL | \$ 52,216.00 | \$ 222,876.00 | |
| 2000 | CLASSIFIED PERSONNEL | \$ 9,301.00 | \$ 11,790.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 25,282.00 | \$ 84,626.00 | |
| 4000 | BOOKS AND SUPPLIES | \$ 3,780.00 | \$ 12,475.00 | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 23,256.00 | \$ 151,747.00 | |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | \$ 12,782.00 | \$ 51,343.00 | |
| | | \$ 126,617.00 | \$ 534,857.00 | \$ - |
| | RESOURCE :7891 CERT WELLNESS | | | |
| 8590 | ALL OTHER STATE REVENUES REVENUE | \$ 443,462.00 | \$1,330,387.00 | \$ 88,800.00 |
| | | \$ 443,462.00 | \$1,330,387.00 | \$ 88,800.00 |
| 2000 | CLASSIFIED PERSONNEL | | | \$ 181,776.00 |
| 3000 | EMPLOYEE BENEFITS | | | \$ 77,244.00 |
| 5000 | SERVICES AND OTHER OPERATING | | \$ 888,000.00 | \$ 273,739.00 |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | | \$ 17,320.00 | \$ 62,839.00 |
| | | \$ - | \$ 905,320.00 | \$ 595,598.00 |

Educational Support Services

Joe Koski - Executive Director

Melanie Crawford, Director Continuous Improvement and Support

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|----------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :9040 CREEC | | | |
| 8689 | ALL OTHER FEES AND CONTRACTS REVENUE | \$ 3,000.00 | \$ 4,000.00 | \$ 4,000.00 |
| | | \$ 3,000.00 | \$ 4,000.00 | \$ 4,000.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 1,893.00 | \$ 2,635.00 | \$ 2,674.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 632.00 | \$ 840.00 | \$ 816.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 515.00 | \$ 500.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 475.00 | \$ 10.00 | \$ 10.00 |
| | | \$ 3,000.00 | \$ 4,000.00 | \$ 4,000.00 |
| | RESOURCE :9828 CA-MATH, COMPUTER, SCIENCE | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS REVENUE | \$ 132,218.00 | \$ 137,420.00 | \$ 62,861.00 |
| | | \$ 132,218.00 | \$ 137,420.00 | \$ 62,861.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 68,184.00 | \$ 81,590.00 | \$ 51,161.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 72.00 | \$ 7,368.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 22,469.00 | \$ 28,914.00 | \$ 15,566.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 814.00 | \$ 1,352.00 | |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 9,274.00 | \$ 21,198.00 | \$ (5,310.00) |
| 7000 | TUITION AND TRANSFERS | \$ 8,689.00 | \$ 14,216.00 | \$ 5,808.00 |
| | | \$ 109,502.00 | \$ 154,638.00 | \$ 67,225.00 |
| | RESOURCE :9829 SCHOOL-LINKED PARTNERSHIP | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS REVENUE | \$1,697,938.00 | \$ 188,813.00 | |
| | | \$1,697,938.00 | \$ 188,813.00 | |
| 1000 | CERTIFICATED PERSONNEL | \$ 140,376.00 | \$ 23,358.00 | \$ 160,309.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 47,894.00 | \$ 83,215.00 | \$ 125,019.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 68,376.00 | \$ 42,335.00 | \$ 102,802.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 1,497.00 | \$ 1,200.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 201,852.00 | \$ 230,768.00 | \$ 218,524.00 |
| 7000 | TUITION AND TRANSFERS | \$ 40,898.00 | \$ 38,117.00 | \$ 52,770.00 |
| | | \$ 499,396.00 | \$ 419,290.00 | \$ 660,624.00 |

Educational Support Services

Joe Koski - Executive Director

Melanie Crawford, Director Continuous Improvement and Support

| Object | Description | 2024-25 | 2025-26 | 2026-27 |
|--------|---|---------------|-------------------|-----------------|
| | | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :9830 EDUCATIONAL SERVICES PROF DEV | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS REVENUE | \$ 50,998.00 | \$ 138,395.00 | \$ 130,200.00 |
| | | \$ 50,998.00 | \$ 138,395.00 | \$ 130,200.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ - | \$ 66,900.00 | \$ 47,853.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 53,968.00 | \$ 55,960.00 | \$ 65,622.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 24,513.00 | \$ 48,283.00 | \$ 44,775.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 1,470.00 | \$ 6,728.00 | \$ 7,000.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 31,421.00 | \$ 92,155.00 | \$ 92,785.00 |
| 7000 | TUITION AND TRANSFERS | \$ 9,934.00 | \$ 27,008.00 | \$ 22,397.00 |
| | EXPENDITURES | \$ 121,306.00 | \$ 297,034.00 | \$ 280,432.00 |
| | RESOURCE :9831 BEHAV HLTH BRDGE | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS REVENUE | | \$ 155,875.00 | |
| | | | \$ 155,875.00 | |
| 2000 | CLASSIFIED PERSONNEL | | \$ 13,085.00 | |
| 3000 | EMPLOYEE BENEFITS | | \$ 5,422.00 | |
| 5000 | SERVICES AND OTHER OPERATING | | \$ 124,875.00 | |
| 7000 | TUITION AND TRANSFERS | | \$ 12,492.00 | |
| | EXPENDITURES | \$ - | \$ 155,874.00 | \$ - |

Educational Support Services

Joe Koski - Executive Director

Lauren Thorne, Director, Early Learning Educational Support

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|----------------------|---------------------|---------------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :5059 ARP CA STATE PRESCHOOL | | | |
| 8290 | ALL OTHER FEDERAL REVENUES REVENUE | \$ - | | |
| | | \$ - | \$ - | \$ - |
| 4000 | BOOKS AND SUPPLIES | \$ 2,644.00 | | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 1.00 | | |
| 7000 | TUITION AND TRANSFERS | \$ 236.00 | | |
| | EXPENDITURES | \$ 2,881.00 | \$ - | \$ - |
| | RESOURCE :5320 CHILD NUTRITION - CCFP CLAIMS | | | |
| 8220 | CHILD NUTRITION FEDERAL | \$ 27,850.00 | \$ 28,607.00 | \$ 18,782.00 |
| 8520 | CHILD NUTRITION STATE | \$ 2,290.00 | \$ 2,348.00 | \$ 1,608.00 |
| 8990 | CONTRIBUTIONS FROM RESTR REV REVENUE | \$ 8,504.00 | \$ 7,926.00 | \$ 9,331.00 |
| | | \$ 38,644.00 | \$ 38,881.00 | \$ 29,721.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 16,520.00 | \$ 15,921.00 | \$ 11,170.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 7,565.00 | \$ 8,058.00 | \$ 5,368.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 12,969.00 | \$ 13,290.00 | \$ 12,000.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 85.00 | \$ 54.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 1,506.00 | \$ 1,558.00 | \$ 1,183.00 |
| | EXPENDITURES | \$ 38,645.00 | \$ 38,881.00 | \$ 29,721.00 |
| | RESOURCE :5870 AMERICAN RESCUE PLAN ACT-MOU | | | |
| 8220 | CHILD NUTRITION FEDERAL REVENUE | \$ - | \$ - | \$ - |
| | | \$ - | \$ - | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 8,032.00 | \$ 13,787.00 | |
| 2000 | CLASSIFIED PERSONNEL | \$ 105,271.00 | \$ 31,756.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 51,698.00 | \$ 18,288.00 | |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 50,089.00 | \$ 307.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 17,207.00 | \$ 5,131.00 | |
| | EXPENDITURES | \$ 232,297.00 | \$ 69,269.00 | \$ - |

Educational Support Services

Joe Koski - Executive Director

Lauren Thorne, Director, Early Learning Educational Support

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|----------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :6052 CHILD DEVELOPMENT FAMILY LITERACY | | | |
| 8590 | ALL OTHER STATE REVENUE | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 |
| | REVENUE | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 |
| | EXPENDITURES | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 |
| | RESOURCE :6057 CHILD DEV: PREK PLN&IMPL COUNTY | | | |
| 8590 | ALL OTHER STATE REVENUE | \$ 243,000.00 | \$ - | \$ - |
| | REVENUE | \$ 243,000.00 | \$ - | \$ - |
| 1000 | CERTIFICATED PERSONNEL | | \$ 65,206.00 | \$ 49,335.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 43,564.00 | | \$ - |
| 3000 | EMPLOYEE BENEFITS | \$ 21,171.00 | \$ 23,227.00 | \$ 16,970.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 500.00 | \$ - |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 11,824.00 | \$ 19,234.00 | \$ 163.00 |
| 7000 | TUITION AND TRANSFERS | \$ 6,829.00 | \$ 10,817.00 | \$ 5,770.00 |
| | EXPENDITURES | \$ 83,388.00 | \$ 118,984.00 | \$ 72,238.00 |
| | RESOURCE :6105 CSPP STATE PRESCHOOL | | | |
| 8590 | ALL OTHER STATE REVENUES | \$1,453,709.00 | \$1,510,679.00 | \$1,510,679.00 |
| | REVENUE | \$1,453,709.00 | \$1,510,679.00 | \$1,510,679.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 456,027.00 | \$ 389,321.00 | \$ 202,915.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 272,309.00 | \$ 343,165.00 | \$ 200,416.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 349,481.00 | \$ 356,072.00 | \$ 186,421.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 10,419.00 | \$ 7,103.00 | \$ 4,500.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 264,675.00 | \$ 292,919.00 | \$ 852,242.00 |
| 7000 | TUITION AND TRANSFERS | \$ 100,799.00 | \$ 122,099.00 | \$ 64,185.00 |
| | EXPENDITURES | \$1,453,710.00 | \$1,510,679.00 | \$1,510,679.00 |
| | RESOURCE :7828 EARLY ED-PRSCHL ONE TIME FUND | | | |
| 8590 | ALL OTHER STATE REVENUES | | | \$ (9,331.00) |
| | REVENUE | \$ - | \$ - | \$ (9,331.00) |
| 1000 | CERTIFICATED PERSONNEL | | | \$ 13,799.00 |
| 2000 | CLASSIFIED PERSONNEL | | \$ 11,956.00 | \$ 78,779.00 |
| 3000 | EMPLOYEE BENEFITS | | \$ 5,287.00 | \$ 79,830.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 8,231.00 | | |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 3,777.00 | | |
| 7000 | TUITION AND TRANSFERS | \$ 1,071.00 | \$ 1,724.00 | \$ 14,965.00 |
| | EXPENDITURES | \$ 4,848.00 | \$ 1,724.00 | \$ 14,965.00 |

Educational Support Services

Joe Koski - Executive Director

Lauren Thorne, Director, Early Learning Educational Support

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :7829 COST OF CARE - CSPP PCA 25738 | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 217,588.00 | \$ 227,726.00 | \$ 246,711.00 |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | \$ (8,504.00) | \$ (7,926.00) | |
| | | \$ 209,084.00 | \$ 219,800.00 | \$ 246,711.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 8,912.00 | \$ 3,590.00 | \$ 198,079.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 23,334.00 | \$ 17,855.00 | \$ 20,500.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 4,719.00 | \$ 3,089.00 | \$ 72,379.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 2,526.00 | \$ 4,069.00 | \$ 3,500.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 49,076.00 | \$ 51,204.00 | \$ 134,402.00 |
| 7000 | TUITION AND TRANSFERS | \$ 7,183.00 | \$ 8,527.00 | \$ 35,506.00 |
| | EXPENDITURES | \$ 95,750.00 | \$ 88,334.00 | \$ 464,366.00 |
| | RESOURCE :9137-9 TICKET TO TEACH | | | |
| 8689 | ALL OTHER FEES AND CONTRACTS REVENUE | | \$ 300,000.00 | |
| | | \$ - | \$ 300,000.00 | \$ - |
| 1000 | CERTIFICATED PERSONNEL | | | \$ 16,230.00 |
| 2000 | CLASSIFIED PERSONNEL | | \$ 30,293.00 | \$ 15,325.00 |
| 3000 | EMPLOYEE BENEFITS | | \$ 16,414.00 | \$ 8,446.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 6,000.00 | |
| 5000 | OTH OPERATING EXPEND D N USE | | \$ 38,502.00 | |
| 7000 | TUITION AND TRANSFERS | | \$ 9,091.00 | |
| | EXPENDITURES | \$ - | \$ 47,593.00 | \$ - |
| | RESOURCE :9417 RAISING A READER | | | |
| 8699 | ALL OTHER LOCAL REVENUES REVENUE | \$ 62,500.00 | \$ 50,000.00 | \$ - |
| | | \$ 62,500.00 | \$ 50,000.00 | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 5,335.00 | | |
| 2000 | CLASSIFIED PERSONNEL | \$ 11,596.00 | | |
| 3000 | EMPLOYEE BENEFITS | \$ 8,051.00 | | |
| 4000 | BOOKS AND SUPPLIES | \$ 31,534.00 | \$ 51,650.00 | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 1,539.00 | \$ 2,650.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 5,179.00 | \$ 3,410.00 | |
| | EXPENDITURES | \$ 63,234.00 | \$ 57,710.00 | \$ - |

Educational Support Services

Joe Koski - Executive Director

Lauren Thorne, Director, Early Learning Educational Support

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|-------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :9144 CHILD DEV PARENT FUNDS | | | |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 2,735.00 | \$ 763.00 | |
| 8990 | CONTRIBUTIONS FROM RESTRICTED REVENUE | \$ - | | |
| | | \$ 2,735.00 | \$ 763.00 | \$ - |
| 4000 | BOOKS AND SUPPLIES | \$ 2,148.00 | \$ 7,872.00 | |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 695.00 | \$ 780.00 | |
| | | \$ 695.00 | \$ 8,652.00 | \$ - |

Student Programs and Services

Katherine Aaron, Assistant Superintendent

Willian Hanham, Principal, Special Education Programs

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :0006 BILL OUTS | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS REVENUE | \$ 179,421.00 | \$ 118,187.00 | \$ 137,156.00 |
| | | \$ 179,421.00 | \$ 118,187.00 | \$ 137,156.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 97,820.00 | \$ 65,285.00 | \$ 68,876.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 12,483.00 | \$ 12,773.00 | \$ 13,246.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 42,896.00 | \$ 32,376.00 | \$ 37,036.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 25.00 | | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 6,026.00 | \$ 6,896.00 | \$ 7,069.00 |
| 7000 | TUITION AND TRANSFERS | \$ 14,205.00 | \$ 11,664.00 | \$ 10,929.00 |
| | EXPENDITURES | \$ 173,455.00 | \$ 128,994.00 | \$ 137,156.00 |
| | RESC :3010 NCLB:TITLE I | | | |
| 1000 | CERTIFICATED PERSONNEL | \$ 2,765.00 | \$ 1,813.00 | |
| 2000 | CLASSIFIED PERSONNEL | \$ 1,636.00 | \$ 1,297.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 825.00 | \$ 630.00 | |
| 4000 | BOOKS AND SUPPLIES | \$ 4,737.00 | \$ 9,535.00 | \$ 13,700.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 11,026.00 | \$ 24,673.00 | \$ 8,165.00 |
| | EXPENDITURES | \$ 20,989.00 | \$ 37,948.00 | \$ 21,865.00 |
| | RESC :3182 ESSA-CSI-SCH IMPROF FOR LEA'S | | | |
| 8290 | ALL OTHER FEDERAL REVENUES REVENUE | \$ 66,564.00 | \$ 11,312.00 | |
| | | \$ 66,564.00 | \$ 11,312.00 | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 68,184.00 | | |
| 3000 | EMPLOYEE BENEFITS | \$ 22,743.00 | | |
| 4000 | BOOKS AND SUPPLIES | \$ 18,084.00 | \$ 3,867.00 | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 34,653.00 | \$ 6,297.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 12,812.00 | \$ 1,148.00 | |
| | EXPENDITURES | \$ 156,476.00 | \$ 11,312.00 | \$ - |
| | RESC :3385 SPED EARLY INTERVENTION | | | |
| 8182 | SPEC ED-DISCRETIONARY GRANT REVENUE | \$ 62,152.00 | \$ 62,152.00 | \$ 62,152.00 |
| | | \$ 62,152.00 | \$ 62,152.00 | \$ 62,152.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 38,204.00 | \$ 36,245.00 | \$ 39,243.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 18,859.00 | \$ 20,257.00 | \$ 17,946.00 |
| 7000 | TUITION AND TRANSFERS | \$ 5,089.00 | \$ 5,650.00 | \$ 4,963.00 |
| | EXPENDITURES | \$ 62,152.00 | \$ 62,152.00 | \$ 62,152.00 |

Student Programs and Services

Katherine Aaron, Assistant Superintendent

Willian Hanham, Principal, Special Education Programs

| Object | Description | 2024-25 | 2025-26 | 2026-27 |
|--------|-------------------------------------|-----------------|-------------------|-----------------|
| | | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :6211 LITERACY READING GRANT | | | |
| 8590 | ALL OTHER STATE REVENUES REVENUE | | \$ - | |
| | | \$ - | \$ - | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 48,358.00 | \$ 90,242.00 | \$ 91,673.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 18,995.00 | \$ 39,416.00 | \$ 37,271.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 429.00 | | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 4,827.00 | \$ 3,000.00 | \$ 3,000.00 |
| 7000 | TUITION AND TRANSFERS | \$ 6,476.00 | \$ 12,964.00 | \$ 11,452.00 |
| | EXPENDITURES | \$ 79,085.00 | \$ 145,622.00 | \$ 143,396.00 |
| | RESC :6500 SPECIAL EDUCATION | | | |
| 8677 | INTERAGENCY SERV BETWN LEA'S | \$ 250,917.00 | \$ 82,703.00 | \$ 138,245.00 |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 25.00 | \$ 25.00 | |
| 8710 | TUITION | \$ 4,286,340.00 | \$ 4,950,832.00 | \$ 5,365,156.00 |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | \$ 10,721.00 | \$ 177,738.00 | \$ (31,500.00) |
| | | \$ 4,548,003.00 | \$ 5,211,298.00 | \$ 5,471,901.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 1,527,519.00 | \$ 1,643,744.00 | \$ 1,690,599.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 1,020,852.00 | \$ 1,272,433.00 | \$ 1,351,086.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 971,095.00 | \$ 1,389,316.00 | \$ 1,530,416.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 47,700.00 | \$ 50,101.00 | \$ 61,950.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 237,525.00 | \$ 328,108.00 | \$ 344,179.00 |
| 7000 | TUITION AND TRANSFERS | \$ 373,075.00 | \$ 444,510.00 | \$ 419,993.00 |
| | EXPENDITURES | \$ 4,177,766.00 | \$ 5,128,212.00 | \$ 5,398,223.00 |
| | RESC :6502 INFANT LOW INCIDENCE | | | |
| 8311 | OTHER STATE APPORT-CURR YEAR | \$ 52,399.00 | \$ 51,198.00 | \$ 34,177.00 |
| 8710 | TUITION | | \$ 9,000.00 | |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | | \$ 40,000.00 | \$ 31,500.00 |
| | | \$ - | \$ 40,000.00 | \$ 31,500.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 17,224.00 | \$ 17,788.00 | \$ 17,139.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 5,880.00 | \$ 6,022.00 | \$ 5,881.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 103.00 | | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 35,165.00 | \$ 103,242.00 | \$ 39,928.00 |
| 7000 | TUITION AND TRANSFERS | \$ 5,206.00 | \$ 2,515.00 | \$ 2,729.00 |
| | EXPENDITURES | \$ 63,578.00 | \$ 129,567.00 | \$ 65,677.00 |

Student Programs and Services

Katherine Aaron, Assistant Superintendent

William Hanham, Principal, Special Education Programs

| Object | Description | 2024-25 | 2025-26 | 2026-27 |
|--------|-------------------------------------|---------------|-------------------|-----------------|
| | | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :6510 SPECIAL EDUCATION INFANT | | | |
| 8311 | OTHER STATE APPORT-CURR YEAR | \$ 681,600.00 | \$ 681,600.00 | \$ 681,600.00 |
| 8677 | INTERAGENCY SERV BETWN LEA'S | \$ 8,361.00 | \$ 4,872.00 | |
| 8990 | CONTRIBUTIONS FROM REST REV | \$ 6,007.00 | \$ 117,955.00 | |
| | REVENUE | \$ 695,968.00 | \$ 804,427.00 | \$ 681,600.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 355,814.00 | \$ 365,099.00 | \$ 344,199.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 95,429.00 | \$ 94,452.00 | \$ 101,219.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 168,518.00 | \$ 175,372.00 | \$ 165,617.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 12.00 | | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 24,165.00 | \$ 5,332.00 | \$ 16,128.00 |
| 7000 | TUITION AND TRANSFERS | \$ 57,415.00 | \$ 61,963.00 | \$ 54,437.00 |
| | EXPENDITURES | \$ 701,353.00 | \$ 702,218.00 | \$ 681,600.00 |
| | RESC :6515 SPECIAL ED INFANT | | | |
| 8590 | OTHER STATE REVENUES | \$ 21,145.00 | \$ 10,100.00 | \$ 10,000.00 |
| | REVENUE | \$ 21,145.00 | \$ 10,100.00 | \$ 10,000.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 19,414.00 | \$ 9,191.00 | \$ 9,202.00 |
| 7000 | TUITION AND TRANSFERS | \$ 1,731.00 | \$ 909.00 | \$ 798.00 |
| | EXPENDITURES | \$ 21,145.00 | \$ 10,100.00 | \$ 10,000.00 |
| | RESC :6546 STATE MENTAL HEALTH | | | |
| 8710 | TUITION | \$ 199,609.00 | \$ 199,609.00 | \$ 199,609.00 |
| | REVENUE | \$ 199,609.00 | \$ 199,609.00 | \$ 199,609.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 129,583.00 | \$ 126,439.00 | \$ 131,919.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 54,039.00 | \$ 55,380.00 | \$ 52,108.00 |
| 7000 | TUITION AND TRANSFERS | \$ 16,378.00 | \$ 18,181.00 | \$ 15,973.00 |
| | EXPENDITURES | \$ 200,000.00 | \$ 200,000.00 | \$ 200,000.00 |
| | RESC :7399 EQUITY MULTIPLIER | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 50,535.00 | \$ 51,697.00 | \$ 54,821.00 |
| | REVENUE | \$ 50,535.00 | \$ 51,697.00 | \$ 54,821.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 34,173.00 | \$ 34,356.00 | \$ 37,120.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 11,734.00 | \$ 11,622.00 | \$ 13,328.00 |
| 7000 | TUITION AND TRANSFERS | \$ 4,094.00 | \$ 4,594.00 | \$ 4,378.00 |
| | EXPENDITURES | \$ 50,001.00 | \$ 50,572.00 | \$ 54,826.00 |

Student Programs and Services

Katherine Aaron, Assistant Superintendent

Willian Hanham, Principal, Special Education Programs

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|--------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :9052 MAA-MEDICAL ADMIN ACTIVITIES | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS | | | |
| 8699 | ALL OTHER LOCAL REVENUE | \$ 27,901.00 | \$ 24,348.00 | |
| | REVENUE | \$ 27,901.00 | \$ 24,348.00 | \$ - |

Innovations in Education

Michael Specchierla - Executive Director

| Object | Description | 2024-25 | 2025-26 | 2026-27 |
|--------|---|-----------------------|----------------------|----------------------|
| | | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :0000 UNRESTRICTED | | | |
| 1000 | CERTIFICATED PERSONNEL | \$ - | \$ 94,530.00 | \$ 100,288.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 2,198.00 | | |
| 3000 | EMPLOYEE BENEFITS | \$ 517.00 | \$ 30,186.00 | \$ 30,871.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 500.00 | \$ 234.00 | |
| | | \$ 3,215.00 | \$ 124,950.00 | \$ 131,159.00 |
| | RESC :6383 CAREER TECH ED INCENTIVE | | | |
| 8590 | ALL OTHER STATE REVENUES | \$2,285,036.00 | \$ 897,996.00 | \$ 453,339.00 |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | | \$ 159.00 | |
| | | \$2,285,036.00 | \$ 898,155.00 | \$ 453,339.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 185,103.00 | \$ 230,433.00 | \$ 230,584.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 125,814.00 | \$ 102,446.00 | \$ 82,256.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 125,825.00 | \$ 130,619.00 | \$ 106,865.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 10,889.00 | |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 113,160.00 | \$ 522,375.00 | |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | \$ 64,104.00 | \$ 50,109.00 | \$ 33,634.00 |
| | | \$ 428,903.00 | \$ 816,438.00 | \$ 222,755.00 |
| | RESOURCE :7850 CA APPRENTICESHIP-DENTAL ASST | | | |
| 8590 | ALL OTHER STATE REVENUES REVENUE | \$ 61,504.00 | \$ 58,496.00 | |
| | | \$ 61,504.00 | \$ 58,496.00 | |
| 1000 | CERTIFICATED PERSONNEL | \$ 24,000.00 | \$ 34,757.00 | |
| 2000 | CLASSIFIED PERSONNEL | \$ 1,074.00 | | |
| 3000 | EMPLOYEE BENEFITS | \$ 8,776.00 | \$ 11,326.00 | |
| 4000 | BOOKS AND SUPPLIES | \$ 750.00 | | |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 21,867.00 | \$ 12,650.00 | |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | \$ 5,037.00 | \$ (237.00) | |
| | | \$ 61,504.00 | \$ 58,496.00 | \$ - |
| | RESOURCE :7857 APPRENT RELATED/SUPPLEMENTAL | | | |
| 8590 | ALL OTHER STATE REVENUES REVENUE | \$ 22,459.00 | \$ 21,829.00 | |
| | | \$ 22,459.00 | \$ 21,829.00 | |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 142,100.00 | \$ 21,829.00 | |
| | | \$ 142,100.00 | \$ 21,829.00 | \$ - |

Innovations in Education
Michael Specchierla - Executive Director

| Object | Description | 2024-25 | 2025-26 | 2026-27 |
|--------|---|---------------|-------------------|-----------------|
| | | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :7859 APPRENTICESHIP INNOVATION FUND | | | |
| 8590 | ALL OTHER STATE REVENUES REVENUE | | \$ 168,708.00 | \$ 110,200.00 |
| | | \$ - | \$ 168,708.00 | \$ 110,200.00 |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 84,480.00 | \$ 40,925.00 | |
| 6000 | CAPITAL OUTLAY | \$ 7,733.00 | | |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | \$ 92,213.00 | \$ 60,925.00 | \$ - |
| | RESOURCE :9371 EXP MODERN TECH | | | |
| 8689 | ALL OTHER FEES AND CONTRACTS REVENUE | \$ - | \$ - | |
| | | \$ - | \$ - | \$ - |
| 1000 | CERTIFICATED PERSONNEL | | \$ 51,367.00 | \$ 36,874.00 |
| 2000 | CLASSIFIED PERSONNEL | | \$ 11,267.00 | \$ 30,593.00 |
| 3000 | EMPLOYEE BENEFITS | | \$ 21,676.00 | \$ 26,907.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 18,598.00 | \$ 888.00 | |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 28,201.00 | \$ 209,241.00 | |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | \$ 46,799.00 | \$ 319,439.00 | \$ 94,374.00 |
| | RESOURCE :9372 CC K-16 REG COLLAB | | | |
| 8677 | INTERAGENCY SERV BETWN LEA'S | | \$ 50,000.00 | \$ 42,703.00 |
| 8697 | PASS-THRU REVENUES FR LOC SRC REVENUE | \$ 454,938.00 | \$1,024,376.00 | |
| | | \$ 454,938.00 | \$1,024,376.00 | |
| 2000 | CLASSIFIED PERSONNEL | | | \$ 20,395.00 |
| 5000 | OTH OPERATING EXPEND D N USE | | \$ 50,000.00 | \$ 12,715.00 |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | \$ 454,938.00 | \$1,024,376.00 | |
| | | \$ 454,938.00 | \$1,074,376.00 | \$ 33,110.00 |
| | RESOURCE :9386 CTE-DISCRETIONARY | | | |
| 8650 | LEASES & RENTALS | | \$ 11,284.00 | |
| 8677 | INTERAGENCY SERV BETWN LEA'S | | \$ 9,000.00 | |
| 8689 | ALL OTHER FEES AND CONTRACTS | \$ 39,510.00 | \$ 4,194.00 | |
| 8699 | ALL OTHER LOCAL REVENUES | | \$ 76,300.00 | |
| 8980 | CONTRIBUTIONS FR UNRESTR REV | \$ 135,640.00 | | |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | | \$ (3,010.00) | |
| | | \$ 175,150.00 | \$ 97,768.00 | \$ - |

Innovations in Education
Michael Specchierla - Executive Director

| Object | Description | 2024-25 | 2025-26 | 2026-27 |
|---|---|----------------|-------------------|-----------------|
| | | Actuals | Estimated Actuals | Budget Adoption |
| 1000 | CERTIFICATED PERSONNEL | \$ 19,969.00 | | |
| 2000 | CLASSIFIED PERSONNEL | \$ 12,328.00 | \$ 220.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 11,784.00 | \$ 68.00 | |
| 4000 | BOOKS AND SUPPLIES | | \$ 17,081.00 | |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 33,482.00 | \$ 182,699.00 | |
| | | \$ 77,563.00 | \$ 200,068.00 | \$ - |
| RESOURCE :9389 RANCHO SANTIAGO COMMUNITY COLLEGE | | | | |
| 8689 | ALL OTHER FEES AND CONTRACTS REVENUE | \$ 130,000.00 | \$ 140,000.00 | \$ 140,000.00 |
| | | \$ 130,000.00 | \$ 140,000.00 | \$ 140,000.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 97,048.00 | \$ 98,229.00 | \$ 94,077.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 35,752.00 | \$ 36,171.00 | \$ 40,323.00 |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 10,795.00 | \$ 944.00 | |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | \$ 5,000.00 | \$ 5,600.00 | \$ 5,600.00 |
| | | \$ 148,595.00 | \$ 140,944.00 | \$ 140,000.00 |
| RESOURCE :9392 POST SECD CTE | | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS REVENUE | \$ 8,626.00 | | |
| | | \$ 8,626.00 | \$ - | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 275,262.00 | | \$ 167,168.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 165,079.00 | | \$ 34,560.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 160,609.00 | | \$ 69,395.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 42,580.00 | | |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 976,317.00 | \$ 692,775.00 | |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | \$ 76,923.00 | \$ 31,171.00 | \$ 46,990.00 |
| | | \$1,696,770.00 | \$ 723,946.00 | \$ 318,113.00 |
| RESOURCE :9393 UPLIFT | | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS REVENUE | | \$ 106,253.00 | |
| | | \$ - | \$ 106,253.00 | |
| 1000 | CERTIFICATED PERSONNEL | | \$ 34,757.00 | \$ 73,747.00 |
| 2000 | CLASSIFIED PERSONNEL | | \$ 11,255.00 | \$ 14,284.00 |
| 3000 | EMPLOYEE BENEFITS | | \$ 19,108.00 | \$ 31,968.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 5,371.00 | |
| 5000 | SERVICES AND OTHER OPERATING | | \$ 29,225.00 | |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | | \$ 6,537.00 | |
| | | \$ - | \$ 106,253.00 | \$ 119,999.00 |

Innovations in Education

Michael Specchierla - Executive Director

Michael Garrett, Educational Technology Coordinator

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :0011 COMMUNICATIONS & MEDIA | | | |
| 8689 | ALL OTHER FEES AND CONTRACTS | \$ 1,725.00 | \$ 10,025.00 | |
| 8980 | CONTRIBUTIONS FROM UNREST REV REVENUE | \$ 163,538.00 | \$ 127,347.00 | \$ 183,894.00 |
| | | \$ 165,263.00 | \$ 137,372.00 | \$ 183,894.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ - | \$ - | \$ - |
| 2000 | CLASSIFIED PERSONNEL | \$ 4,845.00 | \$ 114,716.00 | \$ 101,976.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 3,255.00 | \$ 52,048.00 | \$ 47,964.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 2,236.00 | \$ 2,299.00 | \$ 1,629.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 7,476.00 | \$ 32,482.00 | \$ 32,325.00 |
| | EXPENDITURES | \$ 17,812.00 | \$ 201,545.00 | \$ 183,894.00 |
| | RESOURCE :9515 PEG | | | |
| 8699 | ALL OTHER LOCAL REVENUES REVENUE | \$ 95,324.00 | \$ 91,400.00 | \$ 82,500.00 |
| | | \$ 95,324.00 | \$ 91,400.00 | \$ 82,500.00 |
| 4000 | BOOKS AND SUPPLIES | \$ (3,977.00) | \$ 4,500.00 | \$ 4,300.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 129,489.00 | \$ 57,997.00 | \$ 43,200.00 |
| 6000 | CAPITAL OUTLAY | | \$ 28,903.00 | \$ 35,000.00 |
| | EXPENDITURES | \$ 125,512.00 | \$ 91,400.00 | \$ 82,500.00 |

Student Programs and Services
Katherine Aaron - Assistant Superintendent

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--------------------------------------|----------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :0000 UNRESTRICTED | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ - | | \$ - |
| 8689 | ALL OTHER FEES AND CONTRACTS | | | |
| 8980 | CONTRIBUTIONS FR UNRESTR REV REVENUE | \$ (60,000.00) | \$ - | \$ - |
| | | \$ (60,000.00) | \$ - | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 63,046.00 | \$ 66,886.00 | |
| 2000 | CLASSIFIED PERSONNEL | \$ 1,200.00 | \$ 800.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 19,635.00 | \$ 20,569.00 | |
| 4000 | BOOKS AND SUPPLIES | \$ 62,621.00 | \$ 6,855.00 | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 19,607.00 | \$ 31,137.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 28,293.00 | \$ 100,233.00 | \$ 107,069.00 |
| | EXPENDITURES | \$ 194,402.00 | \$ 226,480.00 | \$ 107,069.00 |
| | RESC :0240 COMMUNITY SCHOOLS - COE | | | |
| 8094 | COMMUNITY SCHOOL TRANSFER | ##### | \$1,486,153.00 | ##### |
| 8677 | INTERAGENCY SERV BETWN LEA'S | \$ 37,582.00 | | |
| 8689 | ALL OTHER FEES AND CONTRACTS | \$ 472,113.00 | \$ 511,814.00 | \$ 528,108.00 |
| 8980 | CONTRIBUTIONS FR UNRESTR REV | \$ 5,000.00 | | |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | \$ (4,402.00) | | |
| | | ##### | \$1,997,967.00 | ##### |
| 1000 | CERTIFICATED PERSONNEL | \$ 488,561.00 | \$ 510,161.00 | \$ 532,583.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 556,000.00 | \$ 585,617.00 | \$ 622,634.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 413,091.00 | \$ 453,879.00 | \$ 478,688.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 35,925.00 | \$ 30,040.00 | \$ 40,600.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 221,834.00 | \$ 256,922.00 | \$ 273,204.00 |
| | EXPENDITURES | ##### | \$1,836,619.00 | ##### |

Student Programs and Services
Katherine Aaron - Assistant Superintendent

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|----------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :0241 JUVENILE COURT SCHOOL - COE | | | |
| 8094 | COMMUNITY SCHOOL TRANSFER | \$ 650,825.00 | \$ 767,702.00 | \$ 645,747.00 |
| 8694 | DONATIONS | \$ 4,500.00 | | |
| 8990 | CONTRIBUTIONS FROM REST REV | \$ (25,683.00) | \$ (18,963.00) | |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 100,000.00 | \$ 100,000.00 | \$ 100,000.00 |
| | REVENUE | \$ 729,642.00 | \$ 848,739.00 | \$ 745,747.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 327,274.00 | \$ 322,839.00 | \$ 445,079.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 165,972.00 | \$ 155,701.00 | \$ 157,171.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 190,962.00 | \$ 184,033.00 | \$ 233,160.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 6,285.00 | \$ 4,549.00 | \$ 7,150.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 24,234.00 | \$ 27,374.00 | \$ 28,270.00 |
| | | \$ 714,727.00 | \$ 694,496.00 | \$ 870,830.00 |
| | RESC :1100 STATE LOTTERY | | | |
| 8560 | STATE LOTTERY REVENUE | \$ 17,836.00 | \$ 18,802.00 | \$ 15,000.00 |
| | REVENUE | \$ 17,836.00 | \$ 18,802.00 | \$ 15,000.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 24,814.00 | \$ 23,962.00 | \$ 15,000.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | | \$ 92.00 | |
| | | \$ 24,814.00 | \$ 24,054.00 | \$ 15,000.00 |
| | RESC :1400 ED PROTECTION ACT | | | |
| 8012 | REV LIMIT STATE AID EPA | \$ 16,566.00 | \$ 15,926.00 | \$ 15,926.00 |
| | REVENUE | \$ 16,566.00 | \$ 15,926.00 | \$ 15,926.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 12,421.00 | \$ 11,571.00 | \$ 11,692.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 4,145.00 | \$ 4,355.00 | \$ 4,234.00 |
| | EXPENDITURES | \$ 16,566.00 | \$ 15,926.00 | \$ 15,926.00 |
| | RESC :3010 NCLB: T1 BSC GR LOW IN | | | |
| 8990 | CONTRIBUTIONS FROM RESTRICTED | \$ 50,262.00 | \$ 2,534.00 | |
| | REVENUE | \$ 50,262.00 | \$ 2,534.00 | |
| 1000 | CERTIFICATED PERSONNEL | \$ 91,563.00 | \$ 78,145.00 | \$ 80,039.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 32,428.00 | \$ 26,343.00 | \$ 26,411.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 1,734.00 | \$ 1,897.00 | \$ 1,406.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 14,239.00 | \$ 4,978.00 | \$ 2,928.00 |
| | | \$ 139,964.00 | \$ 111,363.00 | \$ 110,784.00 |

Student Programs and Services
Katherine Aaron - Assistant Superintendent

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :3025 NCLB: T1 LOCAL DELINQUENT | | | |
| 8290 | ALL OTHER FEDERAL REVENUES REVENUE | \$ 131,811.00 | \$ 223,840.00 | \$ 143,546.00 |
| | | \$ 131,811.00 | \$ 223,840.00 | \$ 143,546.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 52,434.00 | \$ 60,464.00 | \$ 63,284.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 18,596.00 | \$ 19,940.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 23,485.00 | \$ 28,466.00 | \$ 20,629.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 3,784.00 | \$ 4,000.00 | \$ 4,000.00 |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 22,718.00 | \$ 89,861.00 | \$ 44,223.00 |
| 7000 | TUITION AND TRANSFERS | \$ - | | |
| | EXPENDITURES | \$ 121,017.00 | \$ 202,731.00 | \$ 132,136.00 |
| | RESC :3310 SP ED-BASIC GRT ENT | | | |
| 8181 | SP ED ENTITLEMENT REVENUE | \$ 18,273.00 | \$ 17,888.00 | \$ 17,888.00 |
| | | \$ 18,273.00 | \$ 17,888.00 | \$ 17,888.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 12,424.00 | \$ 11,664.00 | \$ 12,156.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 4,353.00 | \$ 4,164.00 | \$ 4,310.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURE | | \$ 434.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 1,496.00 | \$ 1,626.00 | \$ 1,422.00 |
| | EXPENDITURES | \$ 18,273.00 | \$ 17,888.00 | \$ 17,888.00 |
| | RESC :4035 NCLB: T2A TEACHER QUALITY | | | |
| 8290 | ALL OTHER FEDERAL REVENUES REVENUE | \$ 11,962.00 | \$ 24,284.00 | \$ 13,768.00 |
| | | \$ 11,962.00 | \$ 24,284.00 | \$ 13,768.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 1,500.00 | | |
| 3000 | EMPLOYEE BENEFITS | \$ 360.00 | | |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURE | \$ 2,706.00 | \$ 15,966.00 | \$ 12,675.00 |
| 7000 | TUITION AND TRANSFERS | \$ 980.00 | \$ 2,206.00 | \$ 1,093.00 |
| | EXPENDITURES | \$ 5,546.00 | \$ 18,172.00 | \$ 13,768.00 |

Student Programs and Services
Katherine Aaron - Assistant Superintendent

| | | 2024-25 | 2025-26 | 2026-27 |
|--|---|-----------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| RESOURCE :6018 STUDENT SUPPORT ENRICHMENT BKG-T-CCS | | | | |
| 8590 | ALL OTHER STATE REVENUE | \$ 194,970.00 | \$ 226,020.00 | \$ 268,604.00 |
| | REVENUE | \$ 194,970.00 | \$ 226,020.00 | \$ 268,604.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 92,343.00 | \$ 169,200.00 | \$ 179,569.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 47,348.00 | \$ 50,233.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 61,354.00 | \$ 86,161.00 | \$ 60,203.00 |
| 5000 | OTH OPERATING EXPEND D N USE | | \$ 29,786.00 | \$ 6,398.00 |
| 7000 | TUITION AND TRANSFERS | \$ 17,933.00 | \$ 33,566.00 | \$ 21,368.00 |
| | EXPENDITURES | \$ 218,978.00 | \$ 368,946.00 | \$ 267,538.00 |
| RESOURCE :6019 STUDENT SUPPORT ENRICHMENT BKG-T-JCS | | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 53,520.00 | \$ 25,347.00 | |
| 8990 | CONTRIBUTIONS FROM REST REV | \$ (119,580.00) | \$ - | |
| | REVENUE | \$ (66,060.00) | \$ 25,347.00 | |
| 1000 | CERTIFICATED PERSONNEL | | | \$ - |
| 3000 | EMPLOYEE BENEFITS | | | \$ - |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | | | \$ - |
| | EXPENDITURES | \$ - | \$ - | \$ - |
| RESOURCE :6300 LOTTERY: INSTRUCTIONAL MATERIALS | | | | |
| 8560 | STATE LOTTERY REVENUE | \$ 8,347.00 | \$ 11,392.00 | \$ 10,000.00 |
| | REVENUE | \$ 8,347.00 | \$ 11,392.00 | \$ 10,000.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 3,244.00 | \$ 3,592.00 | \$ 2,900.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 3,770.00 | \$ 7,702.00 | \$ 7,100.00 |
| | EXPENDITURES | \$ 7,014.00 | \$ 11,294.00 | \$ 10,000.00 |
| RESOURCE :6383 GOLDEN STATE PATHWAYS | | | | |
| 8590 | ALL OTHER STATE REVENUE | | \$ 45,000.00 | \$ 45,000.00 |
| | REVENUE | | \$ 45,000.00 | \$ 45,000.00 |
| 1000 | CERTIFICATED PERSONNEL | | \$ 10,000.00 | \$ 10,000.00 |
| 2000 | CLASSIFIED PERSONNEL | | \$ 4,594.00 | \$ 5,000.00 |
| 3000 | EMPLOYEE BENEFITS | | \$ 7,050.00 | \$ 7,050.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 4,000.00 | \$ 4,000.00 |
| 5000 | OTH OPERATING EXPEND D N USE | | \$ 15,265.00 | \$ 15,044.00 |
| 7000 | TUITION AND TRANSFERS | | \$ 4,091.00 | \$ 3,906.00 |
| | EXPENDITURES | \$ - | \$ 30,406.00 | \$ 30,000.00 |

Student Programs and Services
Katherine Aaron - Assistant Superintendent

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :6387 CAREER TECH ED INCENTIVE GRANT | | | |
| 8590 | ALL OTHER STATE REVENUE | \$ 29,187.00 | \$ 38,747.00 | \$ 34,587.00 |
| | REVENUE | \$ 29,187.00 | \$ 38,747.00 | \$ 34,587.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 5,130.00 | \$ 6,614.00 | |
| 2000 | CLASSIFIED PERSONNEL | \$ 593.00 | | |
| 3000 | EMPLOYEE BENEFITS | \$ 1,232.00 | \$ 1,383.00 | |
| 4000 | BOOKS AND SUPPLIES | \$ 17,210.00 | \$ 20,424.00 | \$ 21,039.00 |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 2,632.00 | \$ 6,803.00 | \$ 10,546.00 |
| 7000 | TUITION AND TRANSFERS | \$ 2,390.00 | \$ 3,523.00 | \$ 3,002.00 |
| | EXPENDITURES | \$ 29,187.00 | \$ 38,747.00 | \$ 34,587.00 |
| | RESC :6505 SP ED ALTERNATIVE ED | | | |
| 8097 | PROPERTY TAXES TRANSFERS | \$ 36,202.00 | \$ 39,032.00 | \$ 34,336.00 |
| 8311 | OTHER STATE APPORT-CURR YEAR | \$ 96,165.00 | \$ 82,795.00 | \$ 106,368.00 |
| 8319 | OTHER STATE APPORT-PRIOR YEAR | \$ 3,219.00 | | |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 25.00 | | |
| 8990 | CONTRIBUTIONS FROM REST REV | \$ 25,752.00 | \$ 78,370.00 | |
| | REVENUE | \$ 161,363.00 | \$ 200,197.00 | \$ 140,704.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 110,334.00 | \$ 123,800.00 | \$ 73,515.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 6,454.00 | \$ 6,548.00 | \$ 9,444.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 42,519.00 | \$ 45,811.00 | \$ 27,256.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 440.00 | \$ 439.00 | \$ 500.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITU | \$ 22,355.00 | \$ 4,021.00 | \$ 20,380.00 |
| 7000 | TUITION AND TRANSFERS | \$ 14,377.00 | \$ 18,062.00 | \$ 9,609.00 |
| | EXPENDITURES | \$ 196,479.00 | \$ 198,681.00 | \$ 140,704.00 |

Student Programs and Services
Katherine Aaron - Assistant Superintendent

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :6506 SP ED JUVENILE COURT SCHOOL | | | |
| 8097 | PROPERTY TAXES TRANSFERS | \$ 7,931.00 | \$ 5,649.00 | \$ 6,662.00 |
| 8311 | OTHER STATE APPORT-CURR YEAR | \$ 75,420.00 | \$ 79,843.00 | \$ 89,880.00 |
| 8319 | OTHER STATE APPORT-PRIOR YEAR | \$ (7.00) | | |
| 8699 | ALL OTHER LOCAL REVENUES | \$ 27,291.00 | \$ (10,825.00) | |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | \$ 31,512.00 | \$ 36,494.00 | |
| | | \$ 142,147.00 | \$ 111,161.00 | \$ 96,542.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 70,356.00 | \$ 64,426.00 | \$ 47,815.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 6,454.00 | \$ 6,548.00 | \$ 9,444.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 28,507.00 | \$ 26,141.00 | \$ 20,865.00 |
| 4000 | BOOKS AND SUPPLIES | | | \$ 20.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 39,936.00 | \$ 3,741.00 | \$ 10,736.00 |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | \$ 12,789.00 | \$ 10,086.00 | \$ 7,662.00 |
| | | \$ 158,042.00 | \$ 110,942.00 | \$ 96,542.00 |
| | RESOURCE :6771 PROP 28 | | | |
| 8590 | ALL OTHER STATE REVENUE REVENUE | \$ 15,216.00 | \$ 17,203.00 | \$ 15,216.00 |
| | | \$ 15,216.00 | \$ 17,203.00 | \$ 15,216.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 2,129.00 | |
| 5000 | OTH OPERATING EXPEND D N USE | | \$ 1,684.00 | \$ 15,065.00 |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | \$ - | \$ 381.00 | \$ 151.00 |
| | | \$ - | \$ 4,194.00 | \$ 15,216.00 |
| | RESOURCE :7301 LCFF EQUITY MULT - LOMA VISTA | | | |
| 8590 | ALL OTHER STATE REVENUE REVENUE | \$ 121,139.00 | \$ 130,109.00 | \$ 129,870.00 |
| | | \$ 121,139.00 | \$ 130,109.00 | \$ 129,870.00 |
| 1000 | CERTIFICATED PERSONNEL | | \$ 35,575.00 | \$ 96,287.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 49,027.00 | \$ 48,766.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 22,160.00 | \$ 37,587.00 | \$ 35,465.00 |
| 5000 | OTH OPERATING EXPEND D N USE | | \$ 2,883.00 | \$ 15,464.00 |
| 7000 | TUITION AND TRANSFERS EXPENDITURES | \$ 6,350.00 | \$ 12,481.00 | \$ 11,436.00 |
| | | \$ 6,350.00 | \$ 12,481.00 | \$ 11,436.00 |

Student Programs and Services
Katherine Aaron - Assistant Superintendent

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESOURCE :7302 LCFF EQUITY MULT - JUVENILLE CT | | | |
| 8590 | ALL OTHER STATE REVENUE | \$ 82,636.00 | \$ 92,299.00 | \$ 92,130.00 |
| | REVENUE | \$ 82,636.00 | \$ 92,299.00 | \$ 92,130.00 |
| 1000 | CERTIFICATED PERSONNEL | | | \$ 22,219.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 47,265.00 | \$ 55,451.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 13,410.00 | \$ 21,313.00 | \$ 7,757.00 |
| 5000 | OTH OPERATING EXPEND D N USE | | | \$ 54,796.00 |
| 7000 | TUITION AND TRANSFERS | \$ 5,412.00 | \$ 7,648.00 | \$ 7,358.00 |
| | EXPENDITURES | \$ 66,087.00 | \$ 84,412.00 | \$ 69,911.00 |
| | RESOURCE :7339 DUAL ENROLLMENT | | | |
| 8590 | ALL OTHER STATE REVENUE | \$ - | \$ - | \$ - |
| | REVENUE | \$ - | \$ - | \$ - |
| 2000 | CLASSIFIED PERSONNEL | \$ 16,283.00 | \$ 45,254.00 | \$ 117,665.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 8,740.00 | \$ 19,228.00 | \$ 59,271.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURE | \$ 4,996.00 | \$ 1,272.00 | \$ (12,503.00) |
| 7000 | TUITION AND TRANSFERS | \$ 2,678.00 | \$ 11,804.00 | \$ 15,070.00 |
| | EXPENDITURES | \$ 32,697.00 | \$ 77,558.00 | \$ 179,503.00 |
| | RESOURCE :7435 LEARNING RECOVERY EMER BG | | | |
| 8590 | ALL OTHER STATE REVENUE | | \$ 5,857.00 | |
| | REVENUE | | \$ 5,857.00 | |
| 2000 | CLASSIFIED PERSONNEL | \$ 8,671.00 | | |
| 3000 | EMPLOYEE BENEFITS | \$ 514.00 | | |
| 4000 | BOOKS AND SUPPLIES | \$ 491.00 | | |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 2,883.00 | | |
| | EXPENDITURES | \$ 2,883.00 | \$ - | \$ - |
| | RESOURCE :7891 CERT WELLNESS COACH | | | |
| 8590 | ALL OTHER STATE REVENUE | \$ 443,462.00 | \$1,330,387.00 | \$ 88,800.00 |
| | REVENUE | \$ 443,462.00 | \$1,330,387.00 | \$ 88,800.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ - | | \$ 181,776.00 |
| 3000 | EMPLOYEE BENEFITS | \$ - | | \$ 77,244.00 |
| 5000 | OTH OPERATING EXPEND D N USE | \$ - | \$ 888,000.00 | \$ 273,739.00 |
| 7000 | TUITION AND TRANSFERS | \$ - | \$ 17,320.00 | \$ 62,839.00 |
| | EXPENDITURES | \$ - | \$ 905,320.00 | \$ 595,598.00 |

Student Programs and Services
Katherine Aaron - Assistant Superintendent

| Object | Description | 2024-25 Actuals | 2025-26 Estimated Actuals | 2026-27 Budget Adoption |
|--------|---|----------------------|---------------------------------|-------------------------------|
| | RESC :9392 POST SECONDARY CTE | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS REVENUE | | \$ 86,500.00 | \$ 100,000.00 |
| | | | \$ 86,500.00 | \$ 100,000.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 76,544.00 | \$ 48,577.00 | \$ 70,795.00 |
| 3000 | EMPLOYEE BENEFITS | \$ (66.00) | | |
| 4000 | BOOKS AND SUPPLIES | \$ 23,173.00 | \$ 18,641.00 | \$ 25,952.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURE | \$ 349.00 | \$ 19,282.00 | \$ 3,253.00 |
| | EXPENDITURES | \$ 100,000.00 | \$ 86,500.00 | \$ 100,000.00 |
| | FUND 13 RESC :5310 CHILD NUTRITION-SCHOOL PROGRAM | | | |
| 8220 | CHILD NUTRITION PROGRAMS | \$ 32,927.00 | \$ 31,464.00 | \$ 31,464.00 |
| 8520 | CHILD NUTRITION | \$ 8,525.00 | \$ 8,238.00 | \$ 8,238.00 |
| 8916 | INTFD TF TO CAFETERIA FR GEN | \$ 28,293.00 | \$ 100,233.00 | \$ 107,069.00 |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | \$ 1,719.00 | | |
| | | \$ 71,464.00 | \$ 139,935.00 | \$ 146,771.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 4,298.00 | \$ 13,184.00 | \$ 14,394.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 2,632.00 | \$ 31,192.00 | \$ 32,578.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 2,476.00 | \$ 19,113.00 | \$ 21,901.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 57,263.00 | \$ 66,000.00 | \$ 69,000.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURE | \$ 3,358.00 | \$ 5,000.00 | \$ 3,350.00 |
| 7000 | TUITION AND TRANSFERS | \$ 1,353.00 | \$ 5,237.00 | \$ 5,348.00 |
| | EXPENDITURES | \$ 71,380.00 | \$ 139,726.00 | \$ 146,571.00 |
| | RESC :0000 UNRESTRICTED - STUDENT SVC | | | |
| 1000 | CERTIFICATED PERSONNEL | \$ 125,955.00 | \$ 133,626.00 | \$ 214,094.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 39,544.00 | \$ 42,312.00 | \$ 65,322.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 915.00 | \$ 2,300.00 | \$ 3,250.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 721.00 | \$ 4,085.00 | \$ 35,250.00 |
| | | \$ 167,135.00 | \$ 182,323.00 | \$ 317,916.00 |
| | RESC :3010 NCLB:TITLE I | | | |
| 1000 | CERTIFICATED PERSONNEL | \$ 48,672.00 | \$ 33,971.00 | \$ 36,941.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 16,411.00 | \$ 11,426.00 | \$ 11,999.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 1,826.00 | \$ 2,000.00 | |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 4,582.00 | \$ 15,488.00 | \$ 13,623.00 |
| | | \$ 71,491.00 | \$ 62,885.00 | \$ 62,563.00 |

Educational Support Services

Joe Koski - Executive Director

Jessica Thomas, Program Coordinator, Homeless & Foster Youth Services

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|----------------------|----------------------|----------------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :3010 NCLB:TITLE I HOMELESS | | | |
| 2000 | CLASSIFIED PERSONNEL | \$ 20,397.00 | \$ 20,655.00 | \$ 20,849.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 10,779.00 | \$ 10,579.00 | \$ 10,365.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 150.00 | \$ 91.00 | \$ 111.00 |
| | | \$ 31,326.00 | \$ 31,325.00 | \$ 31,325.00 |
| | RESC :5630 NCLB: TITLE 10: HOMELESS | | | |
| 8290 | ALL OTHER FEDERAL REVENUES REVENUE | \$ 134,234.00 | \$ 128,087.00 | \$ 128,087.00 |
| | | \$ 134,234.00 | \$ 128,087.00 | \$ 128,087.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 3,886.00 | \$ 57,756.00 | \$ 59,825.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 17,643.00 | \$ 15,947.00 | \$ 21,455.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 10,706.00 | \$ 30,258.00 | \$ 32,682.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 6,559.00 | \$ 4,786.00 | \$ 2,695.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 84,871.00 | \$ 7,696.00 | \$ 1,200.00 |
| 7000 | TUITION AND TRANSFERS | \$ 10,569.00 | \$ 11,644.00 | \$ 10,230.00 |
| | | \$ 134,234.00 | \$ 128,087.00 | \$ 128,087.00 |
| | RESOURCE :5850 TITLE IV PT-E FOSTER ADMN | | | |
| 8689 | ALL OTHER FEES AND CONTRACTS REVENUE | \$ 67,499.00 | \$ 72,225.00 | \$ 148,691.00 |
| | | \$ 67,499.00 | \$ 72,225.00 | \$ 148,691.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 4,026.00 | | \$ 4,068.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 6,222.00 | | \$ 1,990.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 1,744.00 | | \$ 2,486.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 4,122.00 | \$ 4,491.00 | \$ 17,448.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 52,222.00 | \$ 36,009.00 | \$ 15,000.00 |
| 7000 | TUITION AND TRANSFERS | \$ 6,185.00 | \$ 4,050.00 | \$ 3,558.00 |
| | | \$ 70,495.00 | \$ 44,550.00 | \$ 40,482.00 |

Educational Support Services

Joe Koski - Executive Director

Jessica Thomas, Program Coordinator, Homeless & Foster Youth Services

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :7366 FOSTER YOUTH | | | |
| 8590 | ALL OTHER STATE REVENUES REVENUE | \$ 272,181.00 | \$ 265,438.00 | \$ 265,438.00 |
| | | \$ 272,181.00 | \$ 265,438.00 | \$ 265,438.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 64,557.00 | \$ 55,122.00 | \$ 55,757.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 103,691.00 | \$ 112,112.00 | \$ 115,335.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 64,814.00 | \$ 64,829.00 | \$ 65,122.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 2,590.00 | |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 16,829.00 | \$ 6,655.00 | \$ 8,024.00 |
| 7000 | TUITION AND TRANSFERS | \$ 22,290.00 | \$ 24,131.00 | \$ 21,200.00 |
| | | \$ 272,181.00 | \$ 265,439.00 | \$ 265,438.00 |
| | RESC :9550 LACOE HE TAC | | | |
| 8677 | INTERAGENCY SERV BETWN LEA'S REVENUE | \$ 199,922.00 | \$ 108,290.00 | \$ 48,290.00 |
| | | \$ 199,922.00 | \$ 108,290.00 | \$ 48,290.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 35,049.00 | | |
| 2000 | CLASSIFIED PERSONNEL | \$ 61,553.00 | | |
| 3000 | EMPLOYEE BENEFITS | \$ 45,990.00 | | |
| 4000 | BOOKS AND SUPPLIES | | \$ 384.00 | \$ 33,716.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 41,029.00 | \$ 54,161.00 | \$ 10,717.00 |
| 7000 | TUITION AND TRANSFERS | \$ 16,379.00 | \$ 5,455.00 | \$ 3,857.00 |
| | | \$ 57,408.00 | \$ 59,616.00 | \$ 14,574.00 |

Educational Support Services

Joe Koski - Executive Director

Susanne Melton, Program Director, Migrant Education

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|-----------------------|-----------------------|-----------------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :3060 MIGRANT ED REGULAR & SUMMER | | | |
| 8290 | ALL OTHER FEDERAL REVENUES | \$ 440,029.00 | \$2,044,408.00 | \$2,043,808.00 |
| 8990 | CONTRIBUTIONS TO RESTRICTED 3061 REVENUE | \$ (379,348.00) | \$ (232,882.00) | \$ (208,338.00) |
| | | \$ 60,681.00 | \$1,811,526.00 | \$1,835,470.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 408,312.00 | \$ 466,180.00 | \$ 482,089.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 239,855.00 | \$ 291,883.00 | \$ 365,639.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 213,539.00 | \$ 258,423.00 | \$ 286,793.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 57,863.00 | \$ 15,713.00 | \$ 17,275.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 493,507.00 | \$ 638,351.00 | \$ 554,395.00 |
| 7000 | TUITION AND TRANSFERS | \$ 102,547.00 | \$ 140,976.00 | \$ 129,279.00 |
| | EXPENDITURES | \$1,515,623.00 | \$1,811,526.00 | \$1,835,470.00 |
| | RESC :3061 MIGRANT ED SUMMER PROGRAM | | | |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | \$ 298,900.00 | \$ 152,121.00 | \$ 124,014.00 |
| | | \$ 298,900.00 | \$ 152,121.00 | \$ 124,014.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 36,444.00 | \$ 24,451.00 | \$ 26,455.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 7,627.00 | \$ 4,030.00 | \$ 4,458.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 14,338.00 | \$ 11,254.00 | \$ 11,956.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 59,751.00 | \$ 12,170.00 | \$ 9,700.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 158,786.00 | \$ 86,387.00 | \$ 61,540.00 |
| 7000 | TUITION AND TRANSFERS | \$ 21,955.00 | \$ 13,829.00 | \$ 9,905.00 |
| | EXPENDITURES | \$ 298,901.00 | \$ 152,121.00 | \$ 124,014.00 |

Educational Support Services

Joe Koski - Executive Director

Susanne Melton, Program Director, Migrant Education

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|-------------------------------------|--------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :3110 EVEN START MIGRANT ED | | | |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | \$ 74,353.00 | \$ 70,174.00 | \$ 72,234.00 |
| | | \$ 74,353.00 | \$ 70,174.00 | \$ 72,234.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 37,719.00 | \$ 27,844.00 | \$ 24,295.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 5,829.00 | \$ 5,479.00 | \$ 6,107.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 12,030.00 | \$ 9,806.00 | \$ 9,037.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 10,132.00 | \$ 19,100.00 | \$ 19,477.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 2,553.00 | \$ 1,566.00 | \$ 7,549.00 |
| 7000 | TUITION AND TRANSFERS | \$ 6,089.00 | \$ 6,379.00 | \$ 5,769.00 |
| | EXPENDITURES | \$ 74,352.00 | \$ 70,174.00 | \$ 72,234.00 |
| | RESC :3111 EVEN START-SUMMER | | | |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | \$ 6,095.00 | \$ 10,587.00 | \$ 12,090.00 |
| | | \$ 6,095.00 | \$ 10,587.00 | \$ 12,090.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 2,969.00 | \$ 4,878.00 | \$ 5,134.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 943.00 | \$ 1,516.00 | \$ 2,342.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 1,141.00 | \$ 1,922.00 | \$ 2,011.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 532.00 | \$ 1,300.00 | \$ 1,528.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 9.00 | \$ 9.00 | \$ 109.00 |
| 7000 | TUITION AND TRANSFERS | \$ 501.00 | \$ 962.00 | \$ 966.00 |
| | EXPENDITURES | \$ 6,095.00 | \$ 10,587.00 | \$ 12,090.00 |

Innovations in Education

Michael Specchierla - Executive Director

Raechelle Bowlay, Program Coordinator

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | FUND 12 RESC :5035 CD-BLOCK GRANT 25% QUALITY | | | |
| 8290 | ALL OTHER FEDERAL REVENUES | \$ 238,295.00 | \$ 161,623.00 | \$ 117,520.00 |
| | REVENUE | \$ 238,295.00 | \$ 161,623.00 | \$ 117,520.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 35,590.00 | | \$ 29,682.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 18,412.00 | | \$ 13,243.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 31,030.00 | \$ 5,000.00 | \$ 5,000.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 133,747.00 | \$ 141,930.00 | \$ 60,209.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 19,515.00 | \$ 14,693.00 | \$ 9,386.00 |
| 7000 | TUITION AND TRANSFERS | \$ 6,904.00 | \$ 8,148.00 | \$ 7,340.00 |
| | EXPENDITURES | \$ 245,198.00 | \$ 169,771.00 | \$ 124,860.00 |
| | FUND 12 RESC :5040 QCC WORKFORCE PCA 25534 CCPC | | | |
| 8290 | ALL OTHER FEDERAL REVENUES | \$ 101,676.00 | \$ 87,304.00 | \$ 64,721.00 |
| 8990 | CONTRIBUTIONS FROM REST REV | \$ 6,160.00 | \$ 5,464.00 | \$ 6,566.00 |
| | REVENUE | \$ 6,160.00 | \$ 92,768.00 | \$ 71,287.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 23,755.00 | | \$ 29,682.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 11,420.00 | | \$ 13,243.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 15,652.00 | \$ 7,000.00 | \$ 2,768.00 |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 48,179.00 | \$ 77,335.00 | \$ 19,900.00 |
| 7000 | TUITION AND TRANSFERS | \$ 8,831.00 | \$ 8,433.00 | \$ 5,694.00 |
| | EXPENDITURES | \$ 72,662.00 | \$ 92,768.00 | \$ 28,362.00 |

Innovations in Education

Michael Specchierla - Executive Director
Raechelle Bowlay, Program Coordinator

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|----------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | FUND 12 RESC :5055 CD:LOCAL PLANNING COUNCILS | | | |
| 8290 | ALL OTHER FEDERAL REVENUES | \$ 35,488.00 | \$ 113,059.00 | \$ 113,059.00 |
| 8911 | INTERFUND TRANSFER TO CHILD DEV | \$ 7,500.00 | \$ 7,500.00 | \$ 7,500.00 |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | \$ (38,243.00) | \$ 7,974.00 | \$ 7,974.00 |
| | | \$ 4,745.00 | \$ 128,533.00 | \$ 128,533.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 4,247.00 | \$ 65,338.00 | \$ 59,364.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 1,032.00 | \$ 31,731.00 | \$ 26,486.00 |
| 4000 | BOOKS AND SUPPLIES | \$ (1,317.00) | \$ 4,500.00 | \$ 4,500.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 6,091.00 | \$ 17,279.00 | \$ 27,917.00 |
| 6000 | CAPITAL OUTLAY | \$ (5,697.00) | | |
| 7000 | TUITION AND TRANSFERS | \$ 389.00 | \$ 11,685.00 | \$ 10,266.00 |
| | EXPENDITURES | \$ 4,745.00 | \$ 130,533.00 | \$ 128,533.00 |
| | FUND 12 RESC :5170 QC-WORKFORCE PATHWAYS CCPC | | | |
| 8290 | ALL OTHER FEDERAL REVENUES | \$ 37,268.00 | | |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | \$ 3,669.00 | | |
| | | \$ 40,937.00 | \$ - | \$ - |
| 2000 | CLASSIFIED PERSONNEL | \$ 8,910.00 | | |
| 3000 | EMPLOYEE BENEFITS | \$ 4,778.00 | | |
| 4000 | BOOKS AND SUPPLIES | | | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 23,700.00 | | |
| 7000 | TUITION AND TRANSFERS | \$ 3,549.00 | | |
| | EXPENDITURES | \$ 40,937.00 | \$ - | \$ - |
| | FUND 12 RESC :5870 AMERICAN RESCUE PLAN ACT MOU | | | |
| 8689 | ALL OTHER FEES AND CONTRACTS REVENUE | \$ 750,000.00 | \$ 750,000.00 | \$ 750,000.00 |
| | | \$ 750,000.00 | \$ 750,000.00 | \$ 750,000.00 |
| 1000 | CERTIFICATED PERSONNEL | | \$ 18,400.00 | |
| 2000 | CLASSIFIED PERSONNEL | \$ 79,301.00 | \$ 206,598.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 36,522.00 | \$ 89,490.00 | |
| 4000 | BOOKS AND SUPPLIES | \$ 1,682.00 | \$ 75,403.00 | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 497,293.00 | \$ 351,197.00 | |
| 6000 | CAPITAL OUTLAY | \$ 5,697.00 | | |
| 7000 | TUITION AND TRANSFERS | \$ 53,834.00 | \$ 59,287.00 | |
| | EXPENDITURES | \$ 674,329.00 | \$ 800,375.00 | \$ - |

Innovations in Education

Michael Specchierla - Executive Director
Raechelle Bowlay, Program Coordinator

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|---------------------------------------|--------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | FUND 12 RESC :6102 CHILD DEV UNV PREK | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 75,277.00 | \$ 39,461.00 | |
| | REVENUE | \$ 75,277.00 | \$ 39,461.00 | \$ - |
| 1000 | CERTIFICATED PERSONNEL | | | |
| 2000 | CLASSIFIED PERSONNEL | \$ 43,563.00 | \$ 16,312.00 | |
| 3000 | EMPLOYEE BENEFITS | \$ 21,171.00 | \$ 8,009.00 | |
| 4000 | BOOKS AND SUPPLIES | \$ 417.00 | \$ 2,507.00 | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 3,962.00 | \$ 9,047.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 6,165.00 | \$ 3,587.00 | |
| | EXPENDITURES | \$ 75,278.00 | \$ 39,462.00 | \$ - |
| | FUND 12 RESC :6103 CHILD DEV UNV PREK | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 44,411.00 | \$ 88,110.00 | \$ 70,657.00 |
| | REVENUE | \$ 44,411.00 | \$ 88,110.00 | \$ 70,657.00 |
| 1000 | CERTIFICATED PERSONNEL | | | |
| 2000 | CLASSIFIED PERSONNEL | \$ 23,780.00 | \$ 38,459.00 | \$ 40,767.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 15,224.00 | \$ 22,737.00 | \$ 22,620.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 6,564.00 | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 1,770.00 | \$ 12,339.00 | \$ 1,627.00 |
| 7000 | TUITION AND TRANSFERS | \$ 3,637.00 | \$ 8,010.00 | \$ 5,643.00 |
| | EXPENDITURES | \$ 44,411.00 | \$ 88,109.00 | \$ 70,657.00 |
| | FUND 12 RESC :6104 CHILD DEV UNV PREK | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 10,004.00 | \$ 105,349.00 | \$ 83,546.00 |
| | REVENUE | \$ 10,004.00 | \$ 105,349.00 | \$ 83,546.00 |
| 1000 | CERTIFICATED PERSONNEL | | | |
| 2000 | CLASSIFIED PERSONNEL | | \$ 44,404.00 | \$ 34,581.00 |
| 3000 | EMPLOYEE BENEFITS | | \$ 21,800.00 | \$ 15,571.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 2,568.00 | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 9,185.00 | \$ 27,000.00 | \$ 26,721.00 |
| 7000 | TUITION AND TRANSFERS | \$ 819.00 | \$ 9,577.00 | \$ 6,673.00 |
| | EXPENDITURES | \$ 10,004.00 | \$ 105,349.00 | \$ 83,546.00 |

Innovations in Education

Michael Specchierla - Executive Director

Raechelle Bowlay, Program Coordinator

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | FUND 12 RESC :6127 PRESCHOOL QRIS GRANT | | | |
| 8590 | ALL OTHER STATE REVENUES REVENUE | \$ 158,750.00 | \$ 166,688.00 | \$ 166,688.00 |
| | | \$ 158,750.00 | \$ 166,688.00 | \$ 166,688.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ - | | |
| 2000 | CLASSIFIED PERSONNEL | \$ 42,924.00 | \$ 53,126.00 | \$ 96,537.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 22,387.00 | \$ 27,838.00 | \$ 46,109.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 6,787.00 | \$ 13,262.00 | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 73,651.00 | \$ 57,308.00 | \$ 10,729.00 |
| 7000 | TUITION AND TRANSFERS | \$ 13,001.00 | \$ 15,153.00 | \$ 13,313.00 |
| | EXPENDITURES | \$ 158,750.00 | \$ 166,687.00 | \$ 166,688.00 |
| | FUND 12 RESC :6128 INCLUSIVE ERLT ED | | | |
| 8590 | ALL OTHER STATE REVENUES REVENUE | | \$ (494,235.00) | \$ 494,235.00 |
| | | \$ - | \$ (494,235.00) | \$ 494,235.00 |
| 2000 | CLASSIFIED PERSONNEL | | \$ 55,588.00 | \$ 108,654.00 |
| 3000 | EMPLOYEE BENEFITS | | \$ 25,202.00 | \$ 41,388.00 |
| 4000 | BOOKS AND SUPPLIES | | \$ 19,485.00 | \$ 8,000.00 |
| 5000 | OTH OPERATING EXPEND D N USE | | \$ 126,547.00 | \$ 321,607.00 |
| 7000 | TUITION AND TRANSFERS | | \$ 21,593.00 | \$ 14,586.00 |
| | EXPENDITURES | \$ - | \$ 248,415.00 | \$ 494,235.00 |
| | FUND 12 RESC :9062 CHILD CARE PLANNING COUNCIL DISC | | | |
| 8694 | DONATIONS REVENUE | \$ 7,701.00 | | \$ 7,112.00 |
| | | \$ 7,701.00 | \$ - | \$ 7,112.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 6,801.00 | | |
| 7000 | TUITION AND TRANSFERS | \$ - | | |
| | EXPENDITURES | \$ 6,801.00 | \$ - | \$ - |
| | RESC :9146 EARLY MATH INITIATIVE | | | |
| 8699 | ALL OTHER LOCAL REVENUE REVENUE | \$ 25,000.00 | | |
| | | \$ 25,000.00 | \$ - | \$ - |
| 2000 | CLASSIFIED PERSONNEL | \$ 54,799.00 | | |
| 3000 | EMPLOYEE BENEFITS | \$ 26,742.00 | | |
| 4000 | BOOKS AND SUPPLIES | \$ 10,169.00 | \$ 12,550.00 | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 2,781.00 | \$ 6,240.00 | |
| 7000 | TUITION AND TRANSFERS | \$ 8,339.00 | \$ 1,879.00 | |
| | EXPENDITURES | \$ 102,830.00 | \$ 20,669.00 | \$ - |

Innovations in Education

Michael Specchierla - Executive Director

Raechelle Bowlay, Program Coordinator

| | | 2024-25 | 2025-26 | 2026-27 |
|--------|--|---------------|-------------------|-----------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| | RESC :9417 RAISING A READER | | | |
| 8694 | DONATIONS | \$ - | \$ - | \$ 40,000.00 |
| | REVENUE | \$ - | \$ - | \$ 40,000.00 |
| 4000 | BOOKS AND SUPPLIES | | | \$ 34,605.00 |
| 5000 | OTH OPERATING EXPEND D N USE | | | \$ 2,200.00 |
| 7000 | TUITION AND TRANSFERS | | | \$ 3,195.00 |
| | EXPENDITURES | \$ - | \$ - | \$ 40,000.00 |
| | RESC :9720 HUB UNDER IMPACGT 2020 CCPC | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS | \$ 512,859.00 | \$ 384,884.00 | \$ 354,884.00 |
| | REVENUE | \$ 512,859.00 | \$ 384,884.00 | \$ 354,884.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 90,238.00 | | \$ 121,456.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 47,979.00 | | \$ 58,952.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 10,538.00 | | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 330,543.00 | \$ 349,895.00 | \$ 146,133.00 |
| 7000 | TUITION AND TRANSFERS | \$ 34,392.00 | \$ 34,989.00 | \$ 28,344.00 |
| | EXPENDITURES | \$ 513,690.00 | \$ 384,884.00 | \$ 354,885.00 |

SLO SELPA Administrative Unit

Amber Gallagher - SELPA Executive Director

| | | 2024-25 | 2025-26 | 2026-27 |
|--|-----------------------------------|---------------------|---------------------|---------------------|
| Object | Description | Actuals | Estimated Actuals | Budget Adoption |
| RESOURCE :3310 SPED BASIG GRANT ENTITLEMENT | | | | |
| 8181 | SPED ENTITLEMENT REVENUE | \$ 41,311.00 | \$ 44,521.00 | \$ 45,993.00 |
| | | \$ 41,311.00 | \$ 44,521.00 | \$ 45,993.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 16,800.00 | \$ 17,823.00 | \$ 18,908.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 9,515.00 | \$ 10,117.00 | \$ 10,733.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 11,672.00 | \$ 12,577.00 | \$ 12,525.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 70.00 | \$ 70.00 | \$ 426.00 |
| 7000 | TUITION AND TRANSFERS | \$ 3,254.00 | \$ 3,934.00 | \$ 3,401.00 |
| | EXPENDITURES | \$ 41,311.00 | \$ 44,521.00 | \$ 45,993.00 |
| RESOURCE :3315 SPED PRESCHOOL ENT | | | | |
| 8182 | SPED DISCRETIONARY GRANTS REVENUE | \$ 41,311.00 | \$ 44,520.00 | \$ 45,993.00 |
| | | \$ 41,311.00 | \$ 44,520.00 | \$ 45,993.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 16,800.00 | \$ 18,023.00 | \$ 18,908.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 9,515.00 | \$ 10,118.00 | \$ 10,733.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 11,672.00 | \$ 12,512.00 | \$ 12,525.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 70.00 | \$ 100.00 | \$ 426.00 |
| 7000 | TUITION AND TRANSFERS | \$ 3,254.00 | \$ 3,767.00 | \$ 3,401.00 |
| | EXPENDITURES | \$ 41,311.00 | \$ 44,520.00 | \$ 45,993.00 |
| RESOURCE :3345 SPED PRESCHOOL STAFF DEV | | | | |
| 8182 | SPED DISCRETIONARY GRANTS | \$ 4,209.00 | \$ 2,034.00 | \$ 4,078.00 |
| 8990 | CONTRIBUTIONS REVENUE | \$ - | | |
| | | \$ 4,209.00 | \$ 2,034.00 | \$ 4,078.00 |
| 4000 | BOOKS AND MATERIALS | | | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 3,865.00 | \$ 1,832.00 | \$ 3,753.00 |
| 7000 | TUITION AND TRANSFERS | \$ 344.00 | \$ 202.00 | \$ 325.00 |
| | EXPENDITURES | \$ 4,209.00 | \$ 2,034.00 | \$ 4,078.00 |

| RESOURCE :3395 SPED ALTERNATIVE DISPUTE RESOLUTION | | | | |
|--|--------------------------------|----------------|----------------|----------------|
| 8182 | SPED DISCRETIONARY GRANTS | \$ 18,256.00 | \$ 17,693.00 | \$ 15,160.00 |
| | REVENUE | \$ 18,256.00 | \$ 17,693.00 | \$ 15,160.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ - | | |
| 3000 | EMPLOYEE BENEFITS | \$ - | | |
| 4000 | BOOKS AND MATERIALS | \$ 80.00 | \$ 180.00 | \$ 950.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 16,759.00 | \$ 15,209.00 | \$ 13,000.00 |
| 7000 | TUITION AND TRANSFERS | \$ 1,416.00 | \$ 1,823.00 | \$ 1,210.00 |
| | EXPENDITURES | \$ 18,255.00 | \$ 17,212.00 | \$ 15,160.00 |
| RESC :6500 SPECIAL EDUCATION | | | | |
| 8097 | PROPERTY TAX TRANSFERS | \$ 19,997.00 | \$ 20,000.00 | \$ 20,000.00 |
| 8311 | OTHER STATE APPORT - CURR YEAR | \$1,310,229.00 | \$1,314,745.00 | \$1,300,284.00 |
| 8660 | INTEREST | \$ 107,001.00 | \$ 74,200.00 | |
| 8699 | ALL OTHER LOCAL REVENUE | \$ 16,010.00 | \$ 41,080.00 | \$ 11,990.00 |
| 8980 | CONTRIBUTIONS FROM UNREST REV | | \$ 438.00 | |
| 8990 | CONTRIBUTIONS FROM REST REV | \$ (1,416.00) | \$ (33,500.00) | \$ 120,342.00 |
| | REVENUE | \$1,451,821.00 | \$1,416,963.00 | \$1,452,616.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 478,882.00 | \$ 516,751.00 | \$ 683,494.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 212,464.00 | \$ 223,396.00 | \$ 234,430.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 259,867.00 | \$ 280,327.00 | \$ 281,724.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 17,112.00 | \$ 30,793.00 | \$ 35,450.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 85,384.00 | \$ 135,659.00 | \$ 121,928.00 |
| 7000 | TUITION AND TRANSFERS | \$ 82,712.00 | \$ 63,619.00 | \$ 85,590.00 |
| | EXPENDITURES | \$1,136,421.00 | \$1,250,545.00 | \$1,442,616.00 |
| RESOURCE 6509 SPECTRUM CENTRAL COAST | | | | |
| 8311 | OTHER STATE APPORT-CURR YEAR | | \$ 300,000.00 | |
| 8710 | TUITION | | \$ 360,638.00 | \$ 685,538.00 |
| | REVENUE | \$ - | \$ 660,638.00 | \$ 685,538.00 |
| 4000 | BOOKS AND MATERIALS | \$ - | \$ 1,262.00 | \$ 10,000.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ - | \$ 649,376.00 | \$ 675,538.00 |
| 7000 | TUITION AND TRANSFERS | \$ - | \$ 10,000.00 | \$ - |
| | EXPENDITURES | \$ - | \$ 660,638.00 | \$ 685,538.00 |

| | | | | |
|---|----------------------------------|---------------|---------------|---------------|
| RESOURCE :6520 SPED WORKABILITY I | | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 164,950.00 | \$ 164,950.00 | \$ 158,060.00 |
| | REVENUE | \$ 164,950.00 | \$ 164,950.00 | \$ 158,060.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 117,535.00 | \$ 111,652.00 | \$ 115,796.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 31,470.00 | \$ 31,661.00 | \$ 28,587.00 |
| 4000 | BOOKS AND MATERIALS | \$ 496.00 | \$ 903.00 | \$ 500.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 4,144.00 | \$ 4,000.00 | \$ 5,060.00 |
| 7000 | TUITION AND TRANSFERS | \$ 11,305.00 | \$ 16,734.00 | \$ 8,117.00 |
| | EXPENDITURES | \$ 164,950.00 | \$ 164,950.00 | \$ 158,060.00 |
| RESOURCE :6545 IMPROVEMENT SCIENCE BASICS | | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 |
| | REVENUE | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 |
| 4000 | BOOKS AND MATERIALS | \$ 732.00 | | |
| 5000 | SERVICES AND OTHER OPERATING | \$ 5,268.00 | \$ 6,000.00 | \$ 6,000.00 |
| | EXPENDITURES | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 |
| RESOURCE :6546 STATE MENTAL HEALTH RELATED SERVICES | | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 163.00 | \$ 167.00 | \$ 174.00 |
| 8710 | TUITION | \$ 180,578.00 | \$ 175,145.00 | \$ 211,473.00 |
| 8990 | CONTRIBUTIONS FROM REST REV | | \$ 27,263.00 | |
| | REVENUE | \$ 180,741.00 | \$ 202,575.00 | \$ 211,647.00 |
| 1000 | CERTIFICATED PERSONNEL | \$ 42,600.00 | \$ 48,633.00 | \$ 51,595.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 84,712.00 | \$ 86,166.00 | \$ 91,412.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 48,376.00 | \$ 50,435.00 | \$ 51,590.00 |
| 4000 | BOOKS AND MATERIALS | \$ 1,325.00 | \$ 1,994.00 | \$ 7,650.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 6,116.00 | \$ 15,347.00 | \$ 9,400.00 |
| 7000 | TUITION AND TRANSFERS | | \$ - | \$ - |
| | EXPENDITURES | \$ 183,129.00 | \$ 202,575.00 | \$ 211,647.00 |
| RESOURCE :9004 PATHWAYS | | | | |
| 8677 | INTERAGENCY SERV BETWN LEA'S | \$ 69,424.00 | | |
| 8990 | CONTRIBUTIONS FROM REST REV | \$ 86,318.00 | \$ 32,000.00 | |
| | REVENUE | \$ 155,742.00 | \$ 32,000.00 | \$ - |
| 1000 | CERTIFICATED PERSONNEL | \$ 95,164.00 | \$ 92,982.00 | \$ 107,109.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 33,783.00 | \$ 30,955.00 | \$ 34,109.00 |
| 4000 | BOOKS AND SUPPLIES | \$ 4,058.00 | \$ 2,119.00 | \$ 3,000.00 |
| 5000 | OTH OPERATING EXPEND D N USE | \$ 355.00 | \$ 3,473.00 | \$ 1,750.00 |
| | EXPENDITURES | \$ 133,360.00 | \$ 129,529.00 | \$ 145,968.00 |

| | | | | |
|------|--|----------------|---------------|---------------|
| | RESOURCE :9008 WE CAN WORK SELPA | | | |
| 8590 | ALL OTHER STATE REVENUES | \$ 169,859.00 | \$ 206,967.00 | \$ 120,797.00 |
| 8990 | CONTRIBUTIONS FROM RESTRICTED REVENUE | \$ (86,318.00) | | |
| | | \$ 83,541.00 | \$ 206,967.00 | \$ 120,797.00 |
| 2000 | CLASSIFIED PERSONNEL | \$ 126,672.00 | \$ 168,365.00 | \$ 105,045.00 |
| 3000 | EMPLOYEE BENEFITS | \$ 19,644.00 | \$ 16,677.00 | \$ 12,952.00 |
| 5000 | SERVICES AND OTHER OPERATING | \$ 14,690.00 | \$ 1,200.00 | \$ 2,800.00 |
| 7000 | TUITION AND TRANSFERS | | \$ 20,725.00 | |
| | EXPENDITURES | \$ 161,006.00 | \$ 206,967.00 | \$ 120,797.00 |
| | RESOURCE :9052 MAA MEDICAL ADMINISTRATIVE ACTIVITIES | | | |
| 8677 | INTERAGENCY SERVICE BETWEEN LEAS | | | |
| 8699 | ALL OTHER LOCAL REVENUES REVENUE | \$ 8,182.00 | \$ 10,359.00 | \$ 4,000.00 |
| | | \$ 8,182.00 | \$ 10,359.00 | \$ 4,000.00 |
| 4000 | BOOKS AND MATERIALS | \$ 1,360.00 | \$ 17,879.00 | \$ 4,000.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | | \$ - | |
| | | \$ 1,360.00 | \$ 17,879.00 | \$ 4,000.00 |
| | RESOURCE :9260 COMMUNITY ADVISORY COMMITTEE | | | |
| 8990 | CONTRIBUTIONS FROM REST REV REVENUE | \$ 1,416.00 | \$ 1,500.00 | \$ 1,500.00 |
| | | \$ 1,416.00 | \$ 1,500.00 | \$ 1,500.00 |
| 4000 | BOOKS AND MATERIALS | \$ 698.00 | \$ 707.00 | \$ 1,500.00 |
| 5000 | SERVICES AND OTHER OPERATING EXPENDITURES | \$ 718.00 | \$ 793.00 | |
| | | \$ 1,416.00 | \$ 1,500.00 | \$ 1,500.00 |

SSC School District and Charter School Financial Projection Dashboard 2026-27 May Revision

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's 2026-27 May Revision. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

| LCFF PLANNING FACTORS | | | | | |
|--------------------------------------|----------------------|----------------------|---------|---------|---------|
| Factor | 2025-26 ¹ | 2026-27 ² | 2027-28 | 2028-29 | 2029-30 |
| Department of Finance Statutory COLA | 2.30% | 2.87% | 3.30% | 3.09% | 3.11% |

| LCFF GRADE SPAN FACTORS FOR 2026-27 | | | | |
|--|----------|----------|----------|----------|
| Entitlement Factors per ADA* | TK-3 | 4-6 | 7-8 | 9-12 |
| 2025-26 Base Grants | \$10,256 | \$10,411 | \$10,719 | \$12,423 |
| Statutory COLA of 2.87% | \$294 | \$299 | \$308 | \$357 |
| Additional LCFF Investment of 1.44% ³ | \$148 | \$150 | \$154 | \$179 |
| 2026-27 Base Grants | \$10,698 | \$10,860 | \$11,181 | \$12,959 |
| Grade Span Adjustment Factors | 10.4% | - | - | 2.6% |
| Grade Span Adjustment Amounts | \$1,113 | - | - | \$337 |
| 2026-27 Adjusted Base Grants ⁴ | \$11,811 | \$10,860 | \$11,181 | \$13,296 |
| Transitional Kindergarten (TK) Add-On ⁵ | \$5,704 | - | - | - |

*Average daily attendance (ADA)

| OTHER PLANNING FACTORS | | | | | | |
|--|----------------------|----------|----------|----------|----------|----------|
| Factors | | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 |
| California CPI | | 3.25% | 3.76% | 3.18% | 2.76% | 2.50% |
| California Lottery | Unrestricted per ADA | \$190.00 | \$190.00 | \$190.00 | \$190.00 | \$190.00 |
| | Restricted per ADA | \$82.00 | \$82.00 | \$82.00 | \$82.00 | \$82.00 |
| Mandate Block Grant (District) | Grades TK-8 per ADA | \$39.09 | \$40.41 | \$41.74 | \$43.03 | \$44.37 |
| | Grades 9-12 per ADA | \$76.48 | \$79.27 | \$81.89 | \$84.42 | \$87.05 |
| Mandate Block Grant (Charter) | Grades TK-8 per ADA | \$20.52 | \$21.31 | \$22.01 | \$22.69 | \$23.40 |
| | Grades 9-12 per ADA | \$58.21 | \$60.48 | \$62.48 | \$64.41 | \$66.41 |
| Interest Rate for Ten-Year Treasuries | | 4.30% | 4.60% | 4.30% | 4.30% | 4.20% |
| CalSTRS Employer Rate ⁶ | | 19.10% | 19.10% | 19.10% | 19.10% | 19.10% |
| CalPERS Employer Rate ⁶ | | 26.81% | 26.40% | 26.80% | 25.90% | 25.10% |
| Unemployment Insurance Rate ⁷ | | 0.05% | 0.05% | 0.05% | 0.05% | 0.05% |
| Minimum Wage ⁸ | | \$16.90 | \$17.40 | \$18.00 | \$18.50 | \$19.00 |

| STATE MINIMUM RESERVE REQUIREMENTS FOR 2026-27 | |
|--|--------------------|
| Reserve Requirement | District ADA Range |
| The greater of 5% or \$90,000 | 0 to 300 |
| The greater of 4% or \$90,000 | 301 to 1,000 |
| 3% | 1,001 to 30,000 |
| 2% | 30,001 to 250,000 |
| 1% | 250,001 and higher |

¹Applies to Adults in Correctional Facilities Program in the 2026-27 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.

³Percentage is separate and distinct from the statutory COLA and codified in proposed Education Code Section 42238.027(a). This increase is intended to offset rising costs and declining enrollment impacts as well as reimburse costs for proposed paid pregnancy disability leave.

⁴Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁶California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards. CalPERS 2026-27 employer rate is final and CalSTRS 2026-27 employer rate is subject to approval at the May 2026 board meeting.

⁷Unemployment rates for 2025-26 and 2026-27 are final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁸Minimum wage rates are effective January 1 of the respective year.

| San Luis Obispo Co. Office of Education | | 5/6/2026 | | | |
|---|----------------|----------------------|----------------------|----------------------|----------------------|
| | | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| SUMMARY OF FUNDING | | COLA 2.30% | COLA 4.31% | COLA 3.30% | COLA 3.09% |
| SUMMARY OF FUNDING | | 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 | 30,240.03 | 29,995.90 | 29,929.05 | 29,893.64 |
| County Operations Grant | | \$ 7,902,985 | \$ 8,218,370 | \$ 8,481,520 | \$ 8,739,145 |
| Alternative Education Base Grant | | \$ 1,277,157 | \$ 1,282,162 | \$ 1,324,473 | \$ 1,298,362 |
| Alternative Education Supplemental Grant | | 400,099 | 397,447 | 410,562 | 402,616 |
| Alternative Education Concentration Grant | | 176,597 | 173,068 | 178,780 | 175,403 |
| Total Alternative Education Grant | | \$ 1,853,853 | \$ 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 | | \$ 10,156,838 | \$ 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 | | 12,255,396 | 12,546,982 | 12,879,820 | 13,108,281 |

| San Luis Obispo Co. Office of Education | | 5/6/2026 | | | |
|---|----|-------------------|-------------------|-------------------|-------------------|
| | | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| SUMMARY OF FUNDING | | COLA 2.30% | COLA 4.31% | COLA 3.30% | COLA 3.09% |
| 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) | \$ | 15,926 | \$ 15,926 | \$ 14,502 | \$ 13,790 |
| Total Local Revenue Sources (Object Codes 8021-8089): | \$ | 32,588,557 | \$ 32,588,557 | \$ 32,588,557 | \$ 32,588,557 |
| Special Education Property Tax Revenue | | 17,001,646 | 17,001,646 | 17,001,646 | 17,001,646 |
| Total Property Tax Revenue Other than Special Education | \$ | 15,586,911 | \$ 15,586,911 | \$ 15,586,911 | \$ 15,586,911 |
| Excess Taxes - Liability Accrual (Obj Dbt. 9500 Cr. Obj. 7299) | \$ | (5,430,073) | \$ (5,115,864) | \$ (4,791,576) | \$ (4,571,385) |
| Total LCFF Entitlement | | 12,271,322 | 12,562,908 | 12,894,322 | 13,122,071 |
| LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES | | | | | |
| Alternative Education Base Grant (Excludes add-ons for TIIG and Transportation) | \$ | 1,677,157 | \$ 1,682,162 | \$ 1,724,473 | \$ 1,698,362 |
| County Operations Grant | \$ | 7,902,985 | \$ 8,218,370 | \$ 8,481,520 | \$ 8,739,145 |
| Total LCFF Target Entitlement (Excluding Add-ons) | \$ | 9,580,142 | \$ 9,900,532 | \$ 10,205,993 | \$ 10,437,507 |
| Supplemental and Concentration Grant funding in the LCAP year | \$ | 576,696 | \$ 570,515 | \$ 589,342 | \$ 578,019 |
| Percentage to Increase or Improve Services | | 6.02% | 5.76% | 5.77% | 5.54% |

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

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

Public Hearing:

Place: _____
Date: June 11, 2026
Time: 1:30 p.m.

Adoption Date: June 18, 2026

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

Printed Name: _____ Title: _____

Contact person for additional information on the budget reports:

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

To update our mailing database, please complete the following:

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

Criteria and Standards Review Summary

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

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

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
County Office of Education Certification

| | | | | |
|---|---|--|---------------|------------------|
| 7a | Fund Balance | Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 7b | Cash Balance | Projected county school fund cash balance will be positive at the end of the current fiscal year. | X | |
| 8 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |
| SUPPLEMENTAL INFORMATION | | | No | Yes |
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | | X |
| S2 | Using One-time Revenues to Fund Ongoing Exps. | Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources? | X | |
| S3 | Using Ongoing Revenues to Fund One-time Exps. | Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues? | | X |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |
| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
| S6 | Long-term Commitments | Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment? | X | X |
| S7a | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go? | | X X X X |
| S7b | Other Self-insurance Benefits | Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1) | X X n/a | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP | | X 06/18/2026 |
| S10 | LCAP Expenditures | Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |
| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
| A1 | Negative Cash Flow | Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | Declining ADA | Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year? | | X |
| A4 | New Charter Schools Impacting County Office ADA | Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year? | X | |

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the Superintendent of Public Instruction:

This COE is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):

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

This COE is self-insured for workers' compensation claims through the joint powers agency identified below:

School Insurance Program for Employees of San Luis Obispo County

This COE is not self-insured for workers' compensation claims.

Signature (Original signature required)

| | |
|--|--|
| _____ Signature of Clerk/Secretary of the Governing Board | 06/18/2026 Date of Meeting (Format: MM/DD/YYYY) |
| _____ Printed Name | _____ Title |

For additional information on this certification, please contact:

| | |
|----------------------------|--------------------------------------|
| Melissa Abbey Name | Director of Fiscal Services Title |
| mabbey@slocoe.org Email | 805-782-7212 Telephone |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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 | 17,701,394.00 | 342,428.00 | 18,043,822.00 | 17,678,772.00 | 329,785.00 | 18,008,557.00 | -0.2% |
| 2) Federal Revenue | | 6100-8299 | 0.00 | 3,379,947.70 | 3,379,947.70 | 0.00 | 3,002,889.85 | 3,002,889.85 | -11.2% |
| 3) Other State Revenue | | 8300-8599 | 788,731.63 | 7,866,114.77 | 8,656,846.40 | 457,000.00 | 5,148,214.42 | 5,605,214.42 | -35.3% |
| 4) Other Local Revenue | | 8600-8799 | 4,531,769.00 | 9,869,775.94 | 14,401,544.94 | 4,063,415.00 | 9,750,967.48 | 13,814,382.48 | -4.1% |
| 5) TOTAL, REVENUES | | | 23,021,894.63 | 21,460,266.41 | 44,482,161.04 | 22,199,187.00 | 18,231,856.75 | 40,431,043.75 | -9.1% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,012,100.76 | 5,219,902.26 | 8,232,003.02 | 3,180,994.79 | 5,337,388.17 | 8,518,382.96 | 3.5% |
| 2) Classified Salaries | | 2000-2999 | 5,634,977.16 | 3,786,270.23 | 9,421,247.39 | 5,693,503.54 | 4,129,212.65 | 9,822,716.19 | 4.3% |
| 3) Employee Benefits | | 3000-3999 | 3,587,214.75 | 4,397,960.12 | 7,985,174.87 | 3,673,098.97 | 3,811,869.54 | 7,484,968.51 | -6.3% |
| 4) Books and Supplies | | 4000-4999 | 772,874.96 | 753,838.54 | 1,526,713.47 | 554,674.00 | 476,816.31 | 1,031,490.31 | -32.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,207,752.35 | 6,953,665.97 | 12,161,418.32 | 4,412,954.36 | 4,230,871.65 | 8,643,826.01 | -28.9% |
| 6) Capital Outlay | | 6000-6999 | 158,888.92 | 417,337.15 | 576,226.07 | 125,000.00 | 56,614.00 | 181,614.00 | -68.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 5,419,037.00 | 1,412,310.28 | 6,831,347.28 | 5,115,864.00 | 256,601.00 | 5,374,465.00 | -21.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,756,397.08) | 1,365,222.60 | (391,174.48) | (1,456,362.52) | 1,187,747.16 | (268,615.36) | -31.3% |
| 9) TOTAL, EXPENDITURES | | | 22,036,448.82 | 24,306,507.12 | 46,342,955.94 | 21,299,727.14 | 19,469,120.48 | 40,768,847.62 | -12.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 985,445.81 | (2,846,240.71) | (1,860,794.90) | 899,459.86 | (1,257,263.73) | (357,803.87) | -60.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 151.00 | 0.00 | 151.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 2,330,551.09 | 45,000.00 | 2,375,551.09 | 1,520,569.00 | 0.00 | 1,520,569.00 | -36.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,524,262.03) | 1,524,262.03 | 0.00 | (1,192,365.00) | 1,192,365.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,854,662.12) | 1,479,262.03 | (2,375,400.09) | (2,712,934.00) | 1,192,365.00 | (1,520,569.00) | -36.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,869,216.31) | (1,366,978.68) | (4,236,194.99) | (1,813,474.14) | (64,898.73) | (1,878,372.87) | -55.7% |
| 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 | 8,282,380.53 | 12,560,182.73 | 20,842,563.26 | -16.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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 | 8,282,380.53 | 12,560,182.73 | 20,842,563.26 | -16.9% |
| 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 | 8,282,380.53 | 12,560,182.73 | 20,842,563.26 | -16.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,282,380.53 | 12,560,182.73 | 20,842,563.26 | 6,468,906.39 | 12,495,284.00 | 18,964,190.39 | -9.0% |
| 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 | 230,640.95 | 0.00 | 230,640.95 | 230,640.95 | 0.00 | 230,640.95 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 12,560,183.73 | 12,560,183.73 | 0.00 | 12,495,285.00 | 12,495,285.00 | -0.5% |
| 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 | 6,526,443.23 | 0.00 | 6,526,443.23 | 4,937,517.05 | 0.00 | 4,937,517.05 | -24.3% |
| 0006-DISTRICT CONTRACT BILLINGS | 0000 | 9780 | 0.00 | | 0.00 | | | 0.00 | |
| 0011-COMMUNICATIONS AND MEDIA | 0000 | 9780 | 82,740.45 | | 82,740.45 | | | 0.00 | |
| 0013-LOCAL SOLUTIONS MINI GRANT | 0000 | 9780 | 26,456.39 | | 26,456.39 | | | 0.00 | |
| 0014-EMPLOYEE OF THE YEAR-COUNTYWIDE | 0000 | 9780 | 18,680.04 | | 18,680.04 | | | 0.00 | |
| 0015-COUNTYWIDE RECRUITMENT/RETENTION | 0000 | 9780 | 133,584.43 | | 133,584.43 | | | 0.00 | |
| 0101-ONE-TIME RETENTION BONUSES | 0000 | 9780 | 198,929.37 | | 198,929.37 | | | 0.00 | |
| 0240-COMMUNITY SCHOOL PROGRAM RESERVES | 0000 | 9780 | 749,392.27 | | 749,392.27 | | | 0.00 | |
| 0241-JUVENILE COURT SCHOOL PROGRAM RESERVES | 0000 | 9780 | 584,986.28 | | 584,986.28 | | | 0.00 | |
| 0424-COUNTYWIDE DATA PROCESSING PROGRAM RESERVES | 0000 | 9780 | 55,888.08 | | 55,888.08 | | | 0.00 | |
| 0704-SLOCOE EMPLOYEE EDUCATION INCENTIVES | 0000 | 9780 | 176,480.90 | | 176,480.90 | | | 0.00 | |
| 0723-HOME-TO-SCHOOL TRANSPORTATION | 0000 | 9780 | 0.00 | | 0.00 | | | 0.00 | |
| 0822-TIP/CASC CREDENTIALING PROGRAMS | 0000 | 9780 | 344,952.21 | | 344,952.21 | | | 0.00 | |
| 0830-COE LCAP OVERSIGHT | 0000 | 9780 | 103,002.93 | | 103,002.93 | | | 0.00 | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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) | |
| 0831-DIFFERENTIATED ASSISTANCE-COUNTYWIDE | 0000 | 9780 | 1,635,844.95 | | 1,635,844.95 | | | 0.00 | |
| 0911-CA CL SCH TEACHER CREDENTIAL PROG | 0000 | 9780 | 215,503.58 | | 215,503.58 | | | 0.00 | |
| PENDING LITIGATION | 0000 | 9780 | 150,000.00 | | 150,000.00 | | | 0.00 | |
| COUNTYWIDE EMERGENCY FISCAL OVERSIGHT | 0000 | 9780 | 100,000.00 | | 100,000.00 | | | 0.00 | |
| COMPENSATED ABSENCES ENDING 6/30/25 | 0000 | 9780 | 550,000.00 | | 550,000.00 | | | 0.00 | |
| SCHOOL RESOURCE OFFICE-RESERVED FOR 26-27 | 0000 | 9780 | 250,000.00 | | 250,000.00 | | | 0.00 | |
| 25-26 ENCORE FACILITY IMPROVEMENTS | 0000 | 9780 | 300,000.00 | | 300,000.00 | | | 0.00 | |
| TECHNOLOGY INFRASTRUCTURE INTERFUND TRANSFER FOR 26-27 | 0000 | 9780 | 500,000.00 | | 500,000.00 | | | 0.00 | |
| 25-26 FUTURE BOARD ACTIONS | 0000 | 9780 | 218,500.00 | | 218,500.00 | | | 0.00 | |
| INNOVATIONS IN EDUCATIONS PROGRAM RESERVES-25/26 | 0000 | 9780 | 131,500.00 | | 131,500.00 | | | 0.00 | |
| 1100-UNRESTRICTED LOTTERY PROGRAM RESERVES | 1100 | 9780 | 1.35 | | 1.35 | | | 0.00 | |
| 0011-COMMUNICATIONS AND MEDIA PROGRAM RESERVES | 0000 | 9780 | | | 0.00 | 42,740.45 | | 42,740.45 | |
| 0013-LOCAL SOLUTIONS MINI GRANT | 0000 | 9780 | | | 0.00 | 26,456.39 | | 26,456.39 | |
| 0015-COUNTYWIDE RECRUITMENT AND RETENTION | 0000 | 9780 | | | 0.00 | 468,584.43 | | 468,584.43 | |
| 0101-ONE TIME RETENTION BONUSES | 0000 | 9780 | | | 0.00 | 198,929.37 | | 198,929.37 | |
| 0240-COMMUNITY SCHOOL PROGRAM RESERVES | 0000 | 9780 | | | 0.00 | 691,790.27 | | 691,790.27 | |
| 0241-JUVENILE COURT SCHOOL PROGRAM RESERVES | 0000 | 9780 | | | 0.00 | 459,903.28 | | 459,903.28 | |
| 0424-COUNTYWIDE DATA PROCESSING UPGRADES | 0000 | 9780 | | | 0.00 | 55,888.08 | | 55,888.08 | |
| 0704-EMPLOYEE RECRUITMENT | 0000 | 9780 | | | 0.00 | 163,480.90 | | 163,480.90 | |
| 0822-TIP/CASC PROGRAM RESERVES | 0000 | 9780 | | | 0.00 | 328,533.96 | | 328,533.96 | |
| 0830-COE LCAP OVERSIGHT | 0000 | 9780 | | | 0.00 | 10,710.00 | | 10,710.00 | |
| 0831-DIFFERENTIATED ASSISTANCE COUNTYWIDE | 0000 | 9780 | | | 0.00 | 911,064.95 | | 911,064.95 | |
| 0911-CA CL SCH CREDENTIALING PROG | 0000 | 9780 | | | 0.00 | 215,503.58 | | 215,503.58 | |
| COMPENSATED ABSENCES | 0000 | 9780 | | | 0.00 | 550,000.00 | | 550,000.00 | |
| PENDING LITIGATION | 0000 | 9780 | | | 0.00 | 150,000.00 | | 150,000.00 | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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) | |
| COUNTYWIDE EMERGENCY FISCAL OVERSIGHT | 0000 | 9780 | | | 0.00 | 100,000.00 | | 100,000.00 | |
| ENCORE FACILITY IMPROVEMENTS | 0000 | 9780 | | | 0.00 | 100,000.00 | | 100,000.00 | |
| INNOVATIONS PROG RESERVES 25-26 & 26-27 | 0000 | 9780 | | | 0.00 | 263,000.00 | | 263,000.00 | |
| TECHNOLOGY INFRASTRUCTURE UPGRADES | 0000 | 9780 | | | 0.00 | 200,000.00 | | 200,000.00 | |
| 0014-COUNTYWIDE EMPLOYEE OF THE YEAR | 0000 | 9780 | | | 0.00 | 930.04 | | 930.04 | |
| 1100-UNRESTRICTED LOTTERY PROGRAM RESERVES | 1100 | 9780 | | | 0.00 | 1.35 | | 1.35 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,494,945.35 | 0.00 | 1,494,945.35 | 1,270,398.39 | 0.00 | 1,270,398.39 | -15.0% |
| Unassigned/Unappropriated Amount | | 9780 | 1.00 | (1.00) | 0.00 | 0.00 | (1.00) | (1.00) | New |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | | | | | | | | |
| | | 9110 | 22,182,163.30 | 6,144,778.48 | 28,326,941.78 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | | | | | | | | |
| | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | | | | | | | | |
| | | 9120 | 12,101.97 | 0.00 | 12,101.97 | | | | |
| 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 | 4,549.18 | 1,765,806.84 | 1,770,356.02 | | | | |
| 4) Due from Grantor Government | | | | | | | | | |
| | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | | | | | | | | |
| | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | | | | | | | | |
| | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | | | | | | | | |
| | | 9330 | 230,640.95 | 0.00 | 230,640.95 | | | | |
| 8) Other Current Assets | | | | | | | | | |
| | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | | | | | | | | |
| | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 22,459,805.40 | 7,910,585.32 | 30,370,390.72 | | | | |
| 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 | 652,285.81 | 0.00 | 652,285.81 | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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) | |
| 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 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 652,285.81 | 0.00 | 652,285.81 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - ((I6 + J2) | | | 21,807,519.59 | 7,910,585.32 | 29,718,104.91 | | | | |
| L.CFF 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 | 15,926.00 | 0.00 | 15,926.00 | 15,926.00 | 0.00 | 15,926.00 | 0.0% |
| 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 | 137,751.00 | 0.00 | 137,751.00 | 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 | 30,437,335.00 | 0.00 | 30,437,335.00 | 30,437,335.00 | 0.00 | 30,437,335.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,261,351.00 | 0.00 | 1,261,351.00 | 1,261,351.00 | 0.00 | 1,261,351.00 | 0.0% |
| Prior Years' Taxes | | 8043 | (139,382.00) | 0.00 | (139,382.00) | (139,382.00) | 0.00 | (139,382.00) | 0.0% |
| Supplemental Taxes | | 8044 | 404,049.00 | 0.00 | 404,049.00 | 404,049.00 | 0.00 | 404,049.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 487,452.00 | 0.00 | 487,452.00 | 487,452.00 | 0.00 | 487,452.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Receipt from Co. Board of Sup. | | 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% |

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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) | |
| Subtotal, LCFF Sources | | | 34,703,040.00 | 0.00 | 34,703,040.00 | 34,680,417.00 | 0.00 | 34,680,417.00 | -0.1% |
| 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 | (17,001,646.00) | 342,428.00 | (16,659,218.00) | (17,001,645.00) | 329,785.00 | (16,671,860.00) | 0.1% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 17,701,394.00 | 342,428.00 | 18,043,822.00 | 17,678,772.00 | 329,785.00 | 18,008,557.00 | -0.2% |
| 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 | 129,877.51 | 129,877.51 | 0.00 | 130,546.00 | 130,546.00 | 0.5% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 376,745.28 | 376,745.28 | 0.00 | 258,601.00 | 258,601.00 | -31.4% |
| Title I, Part A, Basic | 3010 | 8290 | | 226,318.34 | 226,318.34 | | 183,331.00 | 183,331.00 | -19.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 223,840.14 | 223,840.14 | | 143,546.00 | 143,546.00 | -35.9% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 24,283.86 | 24,283.86 | | 13,768.00 | 13,768.00 | -43.3% |
| 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% |
| Other Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630 | 8290 | | 2,261,318.79 | 2,261,318.79 | | 2,209,216.85 | 2,209,216.85 | -2.3% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 75,154.78 | 75,154.78 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 3,379,947.70 | 3,379,947.70 | 0.00 | 3,002,889.85 | 3,002,889.85 | -11.2% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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) | |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 1,828,581.00 | 1,828,581.00 | | 1,530,709.00 | 1,530,709.00 | -16.3% |
| 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 | 681,600.00 | 681,600.00 | 0.00 | 681,600.00 | 681,600.00 | 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 | 45,820.00 | 0.00 | 45,820.00 | 47,000.00 | 0.00 | 47,000.00 | 2.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 18,801.63 | 11,391.98 | 30,193.61 | 15,000.00 | 10,000.00 | 25,000.00 | -17.2% |
| 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 | 10,993.00 | 10,993.00 | 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 | | 155,705.42 | 155,705.42 | | 34,587.00 | 34,587.00 | -77.8% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | | 49,698.00 | 49,698.00 | | 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 | 724,110.00 | 4,915,868.37 | 5,639,978.37 | 395,000.00 | 2,768,607.42 | 3,163,607.42 | -43.9% |
| TOTAL, OTHER STATE REVENUE | | | 788,731.63 | 7,868,114.77 | 8,656,846.40 | 457,000.00 | 5,148,214.42 | 5,605,214.42 | -35.3% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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) | |
| 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 | 750,610.00 | 750,610.00 | 0.00 | 750,000.00 | 750,000.00 | -0.1% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 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 | 392,642.00 | 243,166.00 | 635,808.00 | 392,557.00 | 100,000.00 | 492,557.00 | -22.5% |
| Interest | | 8660 | 1,001,720.00 | 74,199.66 | 1,075,919.66 | 1,002,000.00 | 0.00 | 1,002,000.00 | -6.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 1,225,868.00 | 1,407,007.08 | 2,632,875.08 | 1,383,381.00 | 1,912,359.00 | 3,295,740.00 | 25.2% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 1,459,321.00 | 225,444.00 | 1,684,765.00 | 1,069,477.00 | 392,691.48 | 1,461,168.48 | -13.3% |
| 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 | 1,024,376.00 | 1,024,376.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Other Local Revenue | | 8699 | 452,218.00 | 449,749.20 | 901,967.20 | 217,000.00 | 134,141.00 | 351,141.00 | -61.1% |
| Tuition | | 8710 | 0.00 | 5,695,224.00 | 5,695,224.00 | 0.00 | 6,461,776.00 | 6,461,776.00 | 13.5% |
| 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 | | | | | | | | | |

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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 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 | | | 4,531,769.00 | 9,869,775.94 | 14,401,544.94 | 4,063,415.00 | 9,750,967.48 | 13,814,382.48 | -4.1% |
| TOTAL, REVENUES | | | 23,021,894.63 | 21,460,266.41 | 44,482,161.04 | 22,199,187.00 | 18,231,856.75 | 40,431,043.75 | -9.1% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 708,586.60 | 2,164,184.75 | 2,872,771.35 | 748,749.00 | 2,226,881.00 | 2,975,630.00 | 3.6% |
| Certificated Pupil Support Salaries | | 1200 | 201,538.67 | 356,741.76 | 558,280.63 | 197,291.00 | 381,484.00 | 558,775.00 | 0.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,974,721.29 | 1,783,475.81 | 3,758,197.10 | 2,123,498.79 | 1,693,087.17 | 3,816,585.96 | 1.6% |
| Other Certificated Salaries | | 1900 | 127,254.00 | 915,499.94 | 1,042,753.94 | 111,456.00 | 1,055,936.00 | 1,167,392.00 | 12.0% |
| TOTAL, CERTIFICATED SALARIES | | | 3,012,100.76 | 5,219,902.26 | 8,232,003.02 | 3,180,994.79 | 5,337,388.17 | 8,518,382.96 | 3.5% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 221,821.00 | 658,495.27 | 880,316.27 | 167,101.00 | 795,980.00 | 963,091.00 | 9.4% |
| Classified Support Salaries | | 2200 | 468,043.00 | 318,360.00 | 786,403.00 | 464,517.00 | 357,786.00 | 822,303.00 | 4.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,852,797.44 | 772,869.23 | 2,625,666.67 | 1,800,999.00 | 842,196.70 | 2,643,195.70 | 0.7% |
| Clerical, Technical and Office Salaries | | 2400 | 2,700,378.66 | 662,161.58 | 3,362,540.44 | 2,887,874.54 | 743,891.60 | 3,631,766.14 | 8.0% |
| Other Classified Salaries | | 2900 | 391,936.86 | 1,374,384.15 | 1,766,321.01 | 373,012.00 | 1,389,348.35 | 1,762,360.35 | -0.2% |
| TOTAL, CLASSIFIED SALARIES | | | 5,634,977.16 | 3,786,270.23 | 9,421,247.39 | 5,693,503.54 | 4,129,212.65 | 9,822,716.19 | 4.3% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 448,814.57 | 1,632,883.01 | 2,081,697.58 | 602,209.43 | 998,618.51 | 1,600,827.94 | -23.1% |
| PERS | | 3201-3202 | 1,505,379.51 | 886,995.24 | 2,392,374.75 | 1,422,406.47 | 1,077,329.91 | 2,499,736.38 | 4.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 122,282.63 | 124,422.89 | 246,705.52 | 127,424.34 | 129,048.20 | 256,472.54 | 4.0% |
| Health and Welfare Benefits | | 3401-3402 | 1,010,578.63 | 1,208,482.76 | 2,219,061.39 | 1,070,119.43 | 1,085,055.11 | 2,155,174.54 | -2.9% |
| Unemployment Insurance | | 3501-3502 | 4,242.92 | 4,197.61 | 8,440.53 | 4,407.15 | 8,173.60 | 12,580.75 | 49.1% |
| Workers' Compensation | | 3601-3602 | 219,176.27 | 215,827.27 | 435,003.54 | 203,532.20 | 210,343.71 | 413,875.91 | -4.9% |
| OPEB, Allocated | | 3701-3702 | 276,740.22 | 325,151.34 | 601,891.56 | 242,999.95 | 303,300.50 | 546,300.45 | -9.2% |
| 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 | | | 3,587,214.75 | 4,397,960.12 | 7,985,174.87 | 3,673,098.97 | 3,811,869.54 | 7,484,968.51 | -6.3% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 25,794.00 | 25,794.00 | 0.00 | 20,246.00 | 20,246.00 | -21.5% |
| Books and Other Reference Materials | | 4200 | 401.00 | 625.00 | 1,026.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 582,610.96 | 417,490.77 | 1,000,101.73 | 440,774.00 | 405,831.31 | 846,605.31 | -15.3% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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) | |
| Noncapitalized Equipment | | 4400 | 189,863.00 | 309,928.74 | 499,791.74 | 113,900.00 | 50,739.00 | 164,639.00 | -67.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 772,874.96 | 753,838.51 | 1,526,713.47 | 554,674.00 | 476,816.31 | 1,031,490.31 | -32.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 1,808,465.00 | 1,808,465.00 | 0.00 | 82,079.00 | 82,079.00 | -95.5% |
| Travel and Conferences | | 5200 | 257,737.00 | 337,433.78 | 595,170.78 | 227,728.00 | 262,913.20 | 490,641.20 | -17.6% |
| Dues and Memberships | | 5300 | 123,588.00 | 26,988.95 | 150,576.95 | 106,600.00 | 14,904.00 | 121,504.00 | -19.3% |
| Insurance | | 5400 - 5499 | 102,384.00 | 2,296.00 | 104,680.00 | 105,961.00 | 2,705.00 | 109,566.00 | 4.8% |
| Operations and Housekeeping Services | | 5500 | 620,510.00 | 60,114.00 | 680,624.00 | 591,850.00 | 36,289.00 | 630,139.00 | -7.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 582,074.00 | 480,689.00 | 1,062,763.00 | 538,833.00 | 297,481.00 | 836,314.00 | -21.3% |
| Transfers of Direct Costs | | 5710 | (202,727.10) | 202,727.10 | 0.00 | (178,976.00) | 178,976.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (23,766.56) | 0.00 | (23,766.56) | (16,072.00) | 0.00 | (16,072.00) | -32.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 - 5899 | 3,575,461.38 | 3,933,668.33 | 7,509,129.71 | 2,878,972.36 | 3,267,957.78 | 6,146,930.14 | -18.1% |
| Communications | | 5900 | 172,491.63 | 101,283.81 | 273,775.44 | 157,058.00 | 65,566.67 | 242,624.67 | -11.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,207,752.35 | 6,953,665.97 | 12,161,418.32 | 4,412,954.36 | 4,230,871.65 | 8,643,826.01 | -28.9% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 77,287.38 | 77,287.38 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 11,440.00 | 200,476.77 | 211,916.77 | 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 | 55,000.00 | 139,573.00 | 194,573.00 | 55,000.00 | 56,614.00 | 111,614.00 | -42.6% |
| Equipment Replacement | | 6500 | 92,448.92 | 0.00 | 92,448.92 | 70,000.00 | 0.00 | 70,000.00 | -24.3% |
| 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 | | | 158,888.92 | 417,337.15 | 576,226.07 | 125,000.00 | 56,614.00 | 181,614.00 | -68.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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) | |
| Payments to County Offices | | 7142 | 0.00 | 196.00 | 196.00 | 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 | 1,412,114.28 | 1,412,114.28 | 0.00 | 258,601.00 | 258,601.00 | -81.7% |
| 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 | 5,419,037.00 | 0.00 | 5,419,037.00 | 5,115,864.00 | 0.00 | 5,115,864.00 | -5.6% |
| 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) | | | 5,419,037.00 | 1,412,310.28 | 6,831,347.28 | 5,115,864.00 | 258,601.00 | 5,374,465.00 | -21.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,365,222.60) | 1,365,222.60 | 0.00 | (1,187,747.16) | 1,187,747.16 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (391,174.48) | 0.00 | (391,174.48) | (268,615.36) | 0.00 | (268,615.36) | -31.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,756,397.08) | 1,365,222.60 | (391,174.48) | (1,456,362.52) | 1,187,747.16 | (268,615.36) | -31.3% |
| TOTAL, EXPENDITURES | | | 22,036,448.82 | 24,306,507.12 | 46,342,955.94 | 21,299,727.14 | 19,489,120.48 | 40,788,847.62 | -12.0% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 151.00 | 0.00 | 151.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 151.00 | 0.00 | 151.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 640,448.00 | 45,000.00 | 685,448.00 | 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 | 100,233.09 | 0.00 | 100,233.09 | 107,069.00 | 0.00 | 107,069.00 | 6.8% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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 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 | | | 2,330,551.09 | 45,000.00 | 2,375,551.09 | 1,520,569.00 | 0.00 | 1,520,569.00 | -36.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | (1,505,299.00) | 1,505,299.00 | 0.00 | (1,192,365.00) | 1,192,365.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | (18,963.03) | 18,963.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,524,262.03) | 1,524,262.03 | 0.00 | (1,192,365.00) | 1,192,365.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + b + c - d + e) | | | (3,854,662.12) | 1,479,262.03 | (2,375,400.09) | (2,712,934.00) | 1,192,365.00 | (1,520,569.00) | -36.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated 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 | 17,701,394.00 | 342,428.00 | 18,043,822.00 | 17,678,772.00 | 329,785.00 | 18,008,557.00 | -0.2% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 3,379,947.70 | 3,379,947.70 | 0.00 | 3,002,889.85 | 3,002,889.85 | -11.2% |
| 3) Other State Revenue | | 8300-8599 | 788,731.63 | 7,668,114.77 | 8,656,846.40 | 457,000.00 | 5,148,214.42 | 5,605,214.42 | -35.3% |
| 4) Other Local Revenue | | 8600-8799 | 4,531,769.00 | 9,869,775.94 | 14,401,544.94 | 4,063,415.00 | 9,750,957.48 | 13,814,382.48 | -4.1% |
| 5) TOTAL, REVENUES | | | 23,021,894.63 | 21,460,266.41 | 44,482,161.04 | 22,199,187.00 | 18,231,856.75 | 40,431,043.75 | -9.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 1,415,160.00 | 7,814,651.20 | 9,229,811.20 | 1,356,970.00 | 6,381,964.68 | 7,738,934.68 | -16.2% |
| 2) Instruction - Related Services | 2000-2999 | | 4,416,929.93 | 9,146,240.51 | 13,563,170.44 | 3,576,633.66 | 7,105,613.95 | 10,682,247.61 | -21.2% |
| 3) Pupil Services | 3000-3999 | | 1,817,200.87 | 2,244,716.16 | 4,061,917.03 | 2,080,081.00 | 2,200,179.69 | 4,280,260.69 | 5.4% |
| 4) Ancillary Services | 4000-4999 | | 13,416.00 | 71,145.00 | 84,561.00 | 0.00 | 175,340.00 | 175,340.00 | 107.4% |
| 5) Community Services | 5000-5999 | | 51,278.00 | 40,097.65 | 91,375.65 | 0.00 | 20,000.00 | 20,000.00 | -78.1% |
| 6) Enterprise | 6000-6999 | | 92,915.00 | 0.00 | 92,915.00 | 97,687.00 | 0.00 | 97,687.00 | 5.1% |
| 7) General Administration | 7000-7999 | | 6,940,759.98 | 1,810,270.38 | 8,751,030.36 | 7,320,557.48 | 2,144,371.16 | 9,464,928.64 | 8.2% |
| 8) Plant Services | 8000-8999 | | 1,869,752.04 | 1,767,075.94 | 3,636,827.98 | 1,751,934.00 | 1,203,050.00 | 2,954,984.00 | -18.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 5,419,037.00 | 1,412,310.28 | 6,831,347.28 | 5,115,854.00 | 258,601.00 | 5,374,465.00 | -21.3% |
| 10) TOTAL, EXPENDITURES | | | 22,036,448.82 | 24,306,507.12 | 46,342,955.94 | 21,299,727.14 | 19,469,120.48 | 40,768,847.62 | -12.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 985,445.81 | (2,846,240.71) | (1,860,794.90) | 899,459.86 | (1,257,263.73) | (357,803.87) | -60.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 151.00 | 0.00 | 151.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 2,330,551.09 | 45,000.00 | 2,375,551.09 | 1,520,569.00 | 0.00 | 1,520,569.00 | -36.0% |
| 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 | | 8960-8999 | (1,524,262.03) | 1,524,262.03 | 0.00 | (1,192,365.00) | 1,192,365.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,854,662.12) | 1,479,262.03 | (2,375,400.09) | (2,712,934.00) | 1,192,365.00 | (1,520,569.00) | -36.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,869,216.31) | (1,366,978.68) | (4,236,194.99) | (1,813,474.14) | (64,898.73) | (1,878,372.87) | -55.7% |
| 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 | 8,282,380.53 | 12,560,182.73 | 20,842,563.26 | -16.9% |

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

| Description | Function Codes | Object Codes | 2025-26 Estimated 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 | 8,282,380.53 | 12,560,182.73 | 20,842,563.26 | -16.9% |
| 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 | 8,282,380.53 | 12,560,182.73 | 20,842,563.26 | -16.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,282,380.53 | 12,560,182.73 | 20,842,563.26 | 6,468,906.39 | 12,495,284.00 | 18,964,190.39 | -9.0% |
| 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 | 230,640.95 | 0.00 | 230,640.95 | 230,640.95 | 0.00 | 230,640.95 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 12,560,183.73 | 12,560,183.73 | 0.00 | 12,495,285.00 | 12,495,285.00 | -0.5% |
| 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 | 6,526,443.23 | 0.00 | 6,526,443.23 | 4,937,517.05 | 0.00 | 4,937,517.05 | -24.3% |
| 0006-DISTRICT CONTRACT BILLINGS | 0000 | 9780 | 0.00 | | 0.00 | | | 0.00 | |
| 0011-COMMUNICATIONS AND MEDIA | 0000 | 9780 | 82,740.45 | | 82,740.45 | | | 0.00 | |
| 0013-LOCAL SOLUTIONS MINI GRANT | 0000 | 9780 | 26,456.39 | | 26,456.39 | | | 0.00 | |
| 0014-EMPLOYEE OF THE YEAR-COUNTYWIDE | 0000 | 9780 | 18,680.04 | | 18,680.04 | | | 0.00 | |
| 0015-COUNTYWIDE RECRUITMENT/RETENTION | 0000 | 9780 | 133,584.43 | | 133,584.43 | | | 0.00 | |
| 0101-ONE-TIME RETENTION BONUSES | 0000 | 9780 | 198,929.37 | | 198,929.37 | | | 0.00 | |
| 0240-COMMUNITY SCHOOL PROGRAM RESERVES | 0000 | 9780 | 749,392.27 | | 749,392.27 | | | 0.00 | |
| 0241-JUVENILE COURT SCHOOL PROGRAM RESERVES | 0000 | 9780 | 584,986.28 | | 584,986.28 | | | 0.00 | |
| 0424-COUNTYWIDE DATA PROCESSING PROGRAM RESERVES | 0000 | 9780 | 55,888.08 | | 55,888.08 | | | 0.00 | |
| 0704-SLOCOE EMPLOYEE EDUCATION INCENTIVES | 0000 | 9780 | 176,480.90 | | 176,480.90 | | | 0.00 | |
| 0723-HOME-TO-SCHOOL TRANSPORTATION | 0000 | 9780 | 0.00 | | 0.00 | | | 0.00 | |
| 0822-TIP/CASC CREDENTIALING PROGRAMS | 0000 | 9780 | 344,952.21 | | 344,952.21 | | | 0.00 | |

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

| Description | Function Codes | Object Codes | 2025-26 Estimated 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) | |
| 0830-COE LCAP OVERSIGHT | 0000 | 9780 | 103,002.93 | | 103,002.93 | | | 0.00 | |
| 0831-DIFFERENTIATED ASSISTANCE-COUNTYWIDE | 0000 | 9780 | 1,635,844.95 | | 1,635,844.95 | | | 0.00 | |
| 0911-CA CL SCH TEACHER CREDENTIAL PROG | 0000 | 9780 | 215,503.58 | | 215,503.58 | | | 0.00 | |
| PENDING LITIGATION | 0000 | 9780 | 150,000.00 | | 150,000.00 | | | 0.00 | |
| COUNTYWIDE EMERGENCY FISCAL OVERSIGHT | 0000 | 9780 | 100,000.00 | | 100,000.00 | | | 0.00 | |
| COMPENSATED ABSENCES ENDING 6/30/25 | 0000 | 9780 | 550,000.00 | | 550,000.00 | | | 0.00 | |
| SCHOOL RESOURCE OFFICE-RESERVED FOR 26-27 | 0000 | 9780 | 250,000.00 | | 250,000.00 | | | 0.00 | |
| 25-26 ENCORE FACILITY IMPROVEMENTS | 0000 | 9780 | 300,000.00 | | 300,000.00 | | | 0.00 | |
| TECHNOLOGY INFRASTRUCTURE INTERFUND TRANSFER FOR 26-27 | 0000 | 9780 | 500,000.00 | | 500,000.00 | | | 0.00 | |
| 25-26 FUTURE BOARD ACTIONS | 0000 | 9780 | 218,500.00 | | 218,500.00 | | | 0.00 | |
| INNOVATIONS IN EDUCATIONS PROGRAM RESERVES-25/26 | 0000 | 9780 | 131,500.00 | | 131,500.00 | | | 0.00 | |
| 1100-UNRESTRICTED LOTTERY PROGRAM RESERVES | 1100 | 9780 | 1.35 | | 1.35 | | | 0.00 | |
| 0011-COMMUNICATIONS AND MEDIA PROGRAM RESERVES | 0000 | 9780 | | | 0.00 | 42,740.45 | | 42,740.45 | |
| 0013-LOCAL SOLUTIONS MINI GRANT | 0000 | 9780 | | | 0.00 | 26,456.39 | | 26,456.39 | |
| 0015-COUNTYWIDE RECRUITMENT AND RETENTION | 0000 | 9780 | | | 0.00 | 468,584.43 | | 468,584.43 | |
| 0101-ONE TIME RETENTION BONUSES | 0000 | 9780 | | | 0.00 | 198,929.37 | | 198,929.37 | |
| 0240-COMMUNITY SCHOOL PROGRAM RESERVES | 0000 | 9780 | | | 0.00 | 691,790.27 | | 691,790.27 | |
| 0241-JUVENILE COURT SCHOOL PROGRAM RESERVES | 0000 | 9780 | | | 0.00 | 459,903.28 | | 459,903.28 | |
| 0424-COUNTYWIDE DATA PROCESSING UPGRADES | 0000 | 9780 | | | 0.00 | 55,888.08 | | 55,888.08 | |
| 0704-EMPLOYEE RECRUITMENT | 0000 | 9780 | | | 0.00 | 163,480.90 | | 163,480.90 | |
| 0822-TIP/CASC PROGRAM RESERVES | 0000 | 9780 | | | 0.00 | 328,533.96 | | 328,533.96 | |
| 0830-COE LCAP OVERSIGHT | 0000 | 9780 | | | 0.00 | 10,710.00 | | 10,710.00 | |
| 0831-DIFFERENTIATED ASSISTANCE COUNTYWIDE | 0000 | 9780 | | | 0.00 | 911,064.95 | | 911,064.95 | |
| 0911-CA CL SCH CREDENTIALING PROG | 0000 | 9780 | | | 0.00 | 215,503.58 | | 215,503.58 | |
| COMPENSATED ABSENCES | 0000 | 9780 | | | 0.00 | 550,000.00 | | 550,000.00 | |

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

| Description | Function Codes | Object Codes | 2025-26 Estimated 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) | |
| PENDING LITIGATION | 0000 | 9780 | | | 0.00 | 150,000.00 | | 150,000.00 | |
| COUNTYWIDE EMERGENCY FISCAL OVERSIGHT | 0000 | 9780 | | | 0.00 | 100,000.00 | | 100,000.00 | |
| ENCORE FACILITY IMPROVEMENTS | 0000 | 9780 | | | 0.00 | 100,000.00 | | 100,000.00 | |
| INNOVATIONS PROG RESERVES 25-26 & 26-27 | 0000 | 9780 | | | 0.00 | 263,000.00 | | 263,000.00 | |
| TECHNOLOGY INFRASTRUCTURE UPGRADES | 0000 | 9780 | | | 0.00 | 200,000.00 | | 200,000.00 | |
| 0014-COUNTYWIDE EMPLOYEE OF THE YEAR | 0000 | 9780 | | | 0.00 | 930.04 | | 930.04 | |
| 1100-UNRESTRICTED LOTTERY PROGRAM RESERVES | 1100 | 9780 | | | 0.00 | 1.35 | | 1.35 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,494,945.35 | 0.00 | 1,494,945.35 | 1,270,398.39 | 0.00 | 1,270,398.39 | -15.0% |
| Unassigned/Unappropriated Amount | | 9790 | 1.00 | (1.00) | 0.00 | 0.00 | (1.00) | (1.00) | New |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---------------------------|--|------------------------------|-------------------|
| 5810 | Other Restricted Federal | 104,141.48 | 208,282.96 |
| 6018 | Student Support and Enrichment Block Grant | 60,800.27 | 61,866.27 |
| 6019 | Student Support and Professional Development Discretionary Block Grant | 25,347.00 | 25,347.00 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 224,462.45 | 81,066.45 |
| 6300 | Lottery: Instructional Materials | 22,067.94 | 22,067.94 |
| 6333 | CA Community Schools Partnership Act - Coordination Grant | 200,000.00 | 200,000.00 |
| 6383 | Golden State Pathways Program | 1,303,437.27 | 1,303,437.27 |
| 6500 | Special Education | 2,956,605.98 | 3,151,162.98 |
| 6510 | Special Ed: Early Ed (Individuals with Exceptional Needs (Infant Program) | 122,709.05 | 122,709.05 |
| 6546 | Mental Health-Related Services | 15,687.00 | 15,687.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 93,632.00 | 101,720.00 |
| 7029 | Child Nutrition: Food Service Staff Training Funds | 1,132.00 | 1,132.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 6,392.14 | 6,392.14 |
| 7339 | Dual Enrollment Opportunities | 179,503.62 | .62 |
| 7399 | LCFF Equity Multiplier | 317,773.19 | 288,886.19 |
| 7435 | Learning Recovery Emergency Block Grant | 5,857.00 | 5,857.00 |
| 7690 | On-Behalf Pension Contributions | 1.00 | 1.00 |
| 7810 | Other Restricted State | 1,198,814.95 | 723,147.82 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 51 | .51 |
| 9010 | Other Restricted Local | 5,722,018.68 | 6,176,420.80 |
| Total, Restricted Balance | | 12,560,183.73 | 12,495,285.00 |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

| | Percentage Level | County Operations Grant ADA |
|--|------------------|-----------------------------|
| | 3.0% | 0 to 6,999 |
| | 2.0% | 7,000 to 59,999 |
| | 1.0% | 60,000 and over |
| County Office ADA (Form A, Estimated Funded ADA column, Line B5): | 29,996 | |
| County Office County Operations Grant ADA Standard Percentage Level: | 2.00% | |

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

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

| Fiscal Year | County Operations Grant Funded ADA | | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|--------------------------------------|-----------------------------|--|--------|
| | Original Budget (Form A, Line B5) | Estimated/Unaudited Actuals | | |
| Third Prior Year (2023-24) | 28,611.63 | 30,502.29 | N/A | Met |
| Second Prior Year (2024-25) | 28,611.63 | 30,483.77 | N/A | Met |
| First Prior Year (2025-26) | 29,880.00 | 30,240.03 | N/A | Met |

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

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

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

| Fiscal Year | County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d) | District Funded County Program ADA (Form A, Line B2g) | County Operations Grant ADA (Form A, Line B5) | Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f) |
|---|---|---|--|--|
| Third Prior Year (2023-24) | 83.81 | 17.83 | 30,502.29 | 0.00 |
| Second Prior Year (2024-25) | 79.63 | 13.35 | 30,483.77 | 0.00 |
| First Prior Year (2025-26) | 75.34 | 14.89 | 30,240.03 | 0.00 |
| Historical Average: | 79.59 | 15.36 | 30,408.70 | 0.00 |
| County Office's County Operated Programs ADA Standard: | | | | |
| Budget Year (2026-27) (historical average plus 2%): | 81.19 | 15.66 | 31,016.87 | 0.00 |
| 1st Subsequent Year (2027-28) (historical average plus 4%): | 82.78 | 15.97 | 31,525.04 | 0.00 |
| 2nd Subsequent Year (2028-29) (historical average plus 6%): | 84.37 | 16.28 | 32,233.22 | 0.00 |

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

| Fiscal Year | County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d) | District Funded County Program ADA (Form A, Line B2g) | County Operations Grant ADA (Form A, Line B5) | Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f) |
|-------------------------------|---|---|--|--|
| Budget Year (2026-27) | 72.51 | 14.89 | 29,995.90 | 0.00 |
| 1st Subsequent Year (2027-28) | 72.51 | 14.89 | 29,929.10 | 0.00 |
| 2nd Subsequent Year (2028-29) | 68.95 | 14.89 | 29,893.64 | 0.00 |
| Status: | Met | Met | Met | Met |

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

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

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

Explanation:
(required if NOT met)

N/A

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target
Hold Harmless
Status: At Target

| I. LCFF Funding | | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|-----------------|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| a. | COE funded at Target LCFF | | | | |
| a1. | County Operations Grant | 7,902,985.00 | 8,218,370.00 | 8,481,520.00 | 8,739,145.00 |
| a2. | Alternative Education Grant | 2,253,853.00 | 2,252,677.00 | 2,313,815.00 | 2,276,361.00 |
| b. | COE funded at Hold Harmless LCFF | N/A | N/A | N/A | N/A |
| b1. | County Operations Grant (informational only) | N/A | N/A | N/A | N/A |
| b2. | Alternative Education Grant (informational only) | N/A | N/A | N/A | N/A |
| c. | Charter Funded County Program | | | | |
| c1. | LCFF Entitlement | 2,098,558.00 | 2,075,935.00 | 2,084,485.00 | 2,092,755.00 |
| d. | Total LCFF (Sum of a or b, and c) | 12,255,395.00 | 12,546,982.00 | 12,879,820.00 | 13,108,281.00 |

II. County Operations Grant

Step 1 - Change in Population

| | | | | | |
|----|---|-----------|-----------|-----------|-----------|
| a. | ADA (Funded) (Form A, line B5 and Criterion 1B-2) | 30,240.03 | 29,995.90 | 29,929.10 | 29,893.64 |
| b. | Prior Year ADA (Funded) | | 30,240.03 | 29,995.90 | 29,929.10 |
| c. | Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless)) | | (244.13) | (66.80) | (35.46) |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | -0.81% | -0.22% | -0.12% |

Step 2 - Change in Funding Level

| | | | | |
|-----|---|--------------|--------------|--------------|
| a. | Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column | 7,902,985.00 | 8,218,370.00 | 8,481,520.00 |
| b1. | COLA percentage | 4.3% | 3.3% | 3.1% |
| b2. | COLA amount (proxy for purposes of this criterion) | 340,618.65 | 271,206.21 | 262,078.97 |
| c. | Total Change (Step 2b2) | 340,618.65 | 271,206.21 | 262,078.97 |
| d. | Percent Change Due to Funding Level (Step 2c divided by Step 2a) | 4.31% | 3.30% | 3.09% |

Step 3 - Weighted Change in Population and Funding Level

| | | | | |
|----|---|--------|--------|--------|
| a. | Percent change in population and funding level (Step 1d plus Step 2d) | 3.50% | 3.08% | 2.97% |
| b. | LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 65.50% | 65.85% | 65.67% |
| c. | Weighted Percent change (Step 3a x Step 3b) | 2.29% | 2.03% | 1.98% |

III. Alternative Education Grant

Step 1 - Change in Population

| | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) | |
|----|---|-----------------------|-------------------------------|-------------------------------|--------|
| a. | ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2) | 75.34 | 72.51 | 72.51 | 68.95 |
| b. | Prior Year ADA (Funded) | | 75.34 | 72.51 | 72.51 |
| c. | Difference (Step 1a minus Step 1b) | | (2.83) | 0.00 | (3.56) |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | -3.76% | 0.00% | -4.91% |

Step 2 - Change in Funding Level

| | | | | |
|-----|---|--------------|--------------|--------------|
| a. | Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column | 2,253,853.00 | 2,252,677.00 | 2,313,615.00 |
| b1. | COLA percentage (Section II-Step 2b1) | 4.31% | 3.30% | 3.09% |
| b2. | COLA amount (proxy for purposes of this criterion) | 97,141.06 | 74,338.34 | 71,496.88 |
| c. | Total Change (Step 2b2) | 97,141.06 | 74,338.34 | 71,496.88 |
| d. | Percent Change Due to Funding Level (Step 2c divided by Step 2a) | 4.31% | 3.30% | 3.09% |

Step 3 - Weighted Change in Population and Funding Level

| | | | | |
|----|---|--------|--------|--------|
| a. | Percent change in population and funding level (Step 1d plus Step 2d) | 0.55% | 3.30% | -1.82% |
| b. | LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 17.95% | 17.96% | 17.37% |
| c. | Weighted Percent change (Step 3a x Step 3b) | 0.10% | 0.59% | -0.32% |

IV. Charter Funded County Program

Step 1 - Change in Population

| | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) | |
|----|---|-----------------------|-------------------------------|-------------------------------|-------|
| a. | ADA (Funded) (Form A, line C3f) | 0.00 | 0 | 0.00 | 0.00 |
| b. | Prior Year ADA (Funded) | | 0.00 | 0.00 | 0.00 |
| c. | Difference (Step 1a minus Step 1b) | | 0.00 | 0.00 | 0.00 |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | 0.00% | 0.00% |

Step 2 - Change in Funding Level

| | | | | |
|-----|--|--------------|--------------|--------------|
| a. | Prior Year LCFF Funding (Section I-c1, prior year column) | 2,098,558.00 | 2,075,935.00 | 2,084,485.00 |
| b1. | COLA percentage | | | |
| b2. | COLA amount (proxy for purposes of this criterion) | 0.00 | 0.00 | 0.00 |
| c. | Percent Change Due to Funding Level (Step 2c divided by Step 2a) | 0.00% | 0.00% | 0.00% |

Step 3 - Weighted Change in Population and Funding Level

| | | | | |
|----|---|--------|--------|--------|
| a. | Percent change in population and funding level (Step 1d plus Step 2c) | 0.00% | 0.00% | 0.00% |
| b. | LCFF Percent allocation (Section I-c1 divided by Section I-d) | 16.55% | 16.18% | 15.97% |
| c. | Weighted Percent change (Step 3a x Step 3b) | 0.00% | 0.00% | 0.00% |

V. Weighted Change

| | | | | |
|----|--|-----------------------|-------------------------------|-------------------------------|
| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
| a. | Total weighted percent change (Step 3c in sections II, III and IV) | 2.39% | 2.62% | 1.67% |
| | LCFF Revenue Standard (line V-a, plus/minus 1%): | N/A | N/A | N/A |

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

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

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

| | | | | |
|---|----------------------|-----------------------|-------------------------------|-------------------------------|
| | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
| Projected local property taxes (Form 01, Objects 8021 - 8089) | 32,588,556.00 | 32,588,556.00 | 32,588,556.00 | 32,588,556.00 |
| Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%): | | -1.00% to 1.00% | -1.00% to 1.00% | -1.00% to 1.00% |

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

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

| | | | | |
|---|----------------------|-----------------------|-------------------------------|-------------------------------|
| | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 34,703,040.00 | 34,680,417.00 | 34,687,543.00 | 34,695,101.00 |
| County Office's Projected Change in LCFF Revenue: | | -0.07% | 0.02% | 0.02% |
| Standard: | | -1.00% to 1.00% | -1.00% to 1.00% | -1.00% to 1.00% |
| Status: | | Met | Met | Met |

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

DATAENTRY: Enter an explanation if the standard is not met.

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

Explanation
(required if NOT met)

N/A

3. CRITERION: Salaries and Benefits

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

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

DATAENTRY: All data are extracted or calculated.

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|--|-----------------------|-------------------------------|-------------------------------|
| 1. County Office's Change in Funding Level (Criterion 2C): | -0.07% | 0.02% | 0.02% |
| 2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%): | -5.07% to 4.93% | -4.98% to 5.02% | -4.98% to 5.02% |

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

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

| Fiscal Year | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Percent Change Over Previous Year | Status |
|-------------------------------|--|-----------------------------------|--------|
| First Prior Year (2025-26) | 25,638,425.28 | | |
| Budget Year (2026-27) | 25,826,067.66 | .73% | Met |
| 1st Subsequent Year (2027-28) | 27,024,272.79 | 4.64% | Met |
| 2nd Subsequent Year (2028-29) | 28,303,896.78 | 4.74% | Met |

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

DATAENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

N/A

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|--|-----------------------|-------------------------------|-------------------------------|
| 1. County Office's Change in Funding Level (Criterion 2C): | -0.07% | 0.02% | 0.02% |
| 2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -10.07% to 9.93% | -9.98% to 10.02% | -9.98% to 10.02% |
| 3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -5.07% to 4.93% | -4.98% to 5.02% | -4.98% to 5.02% |

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

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

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|--------------|-----------------------------------|-------------------------------------|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2025-26) | 3,379,947.70 | | |
| Budget Year (2026-27) | 3,002,889.85 | -11.16% | Yes |
| 1st Subsequent Year (2027-28) | 3,092,293.00 | 2.98% | No |
| 2nd Subsequent Year (2028-29) | 3,178,296.54 | 2.78% | No |

Explanation:
(required if Yes) REDUCED FEDERAL GRANTS SPENT OUT AND ONE-TIME CARRY-OVER SPENT

| | | | |
|---|--------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2025-26) | 8,656,846.40 | | |
| Budget Year (2026-27) | 5,605,214.42 | -35.25% | Yes |
| 1st Subsequent Year (2027-28) | 5,693,884.00 | 1.58% | No |
| 2nd Subsequent Year (2028-29) | 5,658,755.45 | -0.62% | No |

Explanation:
(required if Yes) REDUCED FOR ONE-TIME GRANT AWARDS SPENT & ONE-TIME CARRY OVER SPENT

| | | | |
|---|---------------|--------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2025-26) | 14,401,544.94 | | |
| Budget Year (2026-27) | 13,814,382.48 | -4.08% | No |
| 1st Subsequent Year (2027-28) | 14,204,344.00 | 2.82% | No |
| 2nd Subsequent Year (2028-29) | 14,654,523.13 | 3.17% | No |

Explanation:
(required if Yes) N/A

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

| | | | |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2025-26) | 1,526,713.47 | | |
| Budget Year (2026-27) | 1,031,490.31 | -32.44% | Yes |
| 1st Subsequent Year (2027-28) | 1,049,430.00 | 1.74% | No |
| 2nd Subsequent Year (2028-29) | 1,009,515.00 | -3.80% | No |

Explanation:
(required if Yes)

REDUCED EXPENDITURE FOR ONE-TIME GRANT AWARDS AND CARRY-OVER SPENT

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

| | | | |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2025-26) | 12,161,418.32 | | |
| Budget Year (2026-27) | 8,643,826.01 | -28.92% | Yes |
| 1st Subsequent Year (2027-28) | 8,704,104.00 | 0.70% | No |
| 2nd Subsequent Year (2028-29) | 8,614,701.00 | -1.03% | No |

Explanation:
(required if Yes)

REDUCED EXPENDITURE FOR ONE-TIME GRANT AWARDS AND CARRY-OVER SPENT

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

DATA ENTRY: All data are extracted or calculated.

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

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

| | | | |
|-------------------------------|---------------|---------|---------|
| First Prior Year (2025-26) | 26,438,339.04 | | |
| Budget Year (2026-27) | 22,422,486.75 | -15.19% | Not Met |
| 1st Subsequent Year (2027-28) | 22,990,521.00 | 2.53% | Met |
| 2nd Subsequent Year (2028-29) | 23,491,575.12 | 2.18% | Met |

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

| | | | |
|-------------------------------|---------------|---------|---------|
| First Prior Year (2025-26) | 13,688,131.79 | | |
| Budget Year (2026-27) | 9,675,316.32 | -29.32% | Not Met |
| 1st Subsequent Year (2027-28) | 9,753,534.00 | 0.81% | Met |
| 2nd Subsequent Year (2028-29) | 9,624,216.00 | -1.33% | Met |

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

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

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

Explanation:
Federal Revenue
(linked from 4B
if NOT met)

REDUCED FEDERAL GRANTS SPENT OUT AND ONE-TIME CARRY-OVER SPENT

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

REDUCED FOR ONE-TIME GRANT AWARDS SPENT & ONE-TIME CARRY OVER SPENT

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

N/A

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

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

REDUCED EXPENDITURE FOR ONE-TIME GRANT AWARDS AND CARRY-OVER SPENT

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

REDUCED EXPENDITURE FOR ONE-TIME GRANT AWARDS AND CARRY-OVER SPENT

5. CRITERION: Facilities Maintenance

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

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

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

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

| | Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999) | 3% Required Minimum Contribution (Unrestricted Budget times 3%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
|--|---|---|---|--------|
| Ongoing and Major Maintenance/Restricted Maintenance Account | 22,820,296.14 | 684,608.88 | 748,056.00 | Met |

¹ Fund 01, Resource 6150, Objects 8900-8999

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

| | | |
|--|--------------------------|--|
| <p>Explanation: (required if NOT met and Other is marked)</p> | <input type="checkbox"/> | Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| | <input type="checkbox"/> | Other (explanation must be provided) |
| | <p>N/A</p> | |

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2023-24) | Second Prior Year (2024-25) | First Prior Year (2025-26) |
|--|----------------------------|-----------------------------|----------------------------|
| 1. County Office's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 1,616,970.57 | 2,444,851.06 | 1,854,945.35 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 0.00 | 0.00 | 1.00 |
| d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999) | 0.00 | 0.00 | (1.00) |
| e. Available Reserves (Lines 1a through 1d) | 1,616,970.57 | 2,444,851.06 | 1,854,945.35 |
| 2. Expenditures and Other Financing Uses | | | |
| a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 40,671,320.79 | 42,335,468.19 | 48,718,507.03 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 19,760,718.55 | 19,868,968.17 | 19,005,785.00 |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 60,432,039.34 | 62,204,436.36 | 67,724,292.03 |
| 3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c) | 2.70% | 3.90% | 2.70% |
| County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 0.90% | 1.30% | 0.90% |

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

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

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

DATAENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|--|---|---|---------|
| Third Prior Year (2023-24) | 2,467,564.28 | 18,903,885.39 | N/A | Met |
| Second Prior Year (2024-25) | 473,398.65 | 21,257,562.30 | N/A | Met |
| First Prior Year (2025-26) | (2,859,216.31) | 24,365,999.91 | 11.78% | Not Met |
| Budget Year (2026-27) (Information only) | (1,813,474.14) | 22,820,296.14 | | |

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

DATAENTRY: Enter an explanation if the standard is not met.

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

Explanation:
(required if NOT met)

SLOCOE IS SPENDING DOWN LOCALLY ASSIGNED UNRESTRICTED RESOURCES. WITH ONE-TIME EXPENDITURES. REVISIONS WILL BE MADE TO EXPENDITURES OR SHIFTED TO RESTRICTED FUNDING IN SUBSEQUENT YEARS AS APPLICABLE.

7. CRITERION: Fund and Cash Balances

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

| Percentage Level ¹ | County Office Total Expenditures and Other Financing Uses ² | |
|-------------------------------|---|-----------------|
| 1.7% | 0 | to \$7,913,999 |
| 1.3% | \$7,914,000 | to \$19,788,999 |
| 1.0% | \$19,789,000 | to \$89,047,000 |
| 0.7% | \$89,047,001 | and over |

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus
SELPA Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

42,309,416.62

County Office's Fund Balance Standard Percentage Level:

1.00%

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

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

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

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

Yes

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

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

AJ

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):

| Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|-----------------------|----------------------------------|----------------------------------|
| 31,877,942.00 | 31,877,942.00 | 31,877,942.00 |

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

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

| Fiscal Year | Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|--|---|--------------------------------|---|--------|
| | Original Budget | Estimated/Unaudited Actuals | | |
| Third Prior Year (2023-24) | 7,369,048.02 | 8,210,633.91 | N/A | Met |
| Second Prior Year (2024-25) | 9,000,603.80 | 10,678,198.19 | N/A | Met |
| First Prior Year (2025-26) | 9,673,614.10 | 11,151,596.84 | N/A | Met |
| Budget Year (2026-27) (Information only) | 8,282,380.53 | | | |

¹ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

DATAENTRY: Enter an explanation if the standard is not met.

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

Explanation:
 (required if NOT met)

N/A

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

7B-1. Determining if the County Office's Ending Cash Balance is Positive

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

| Fiscal Year | Ending Cash Balance | |
|------------------------|--|--------|
| | County School Service Fund (Form CASH, Line F, June Column) | Status |
| Current Year (2026-27) | 46,688,851.28 | Met |

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

DATAENTRY: Enter an explanation if the standard is not met.

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

Explanation:
 (required if NOT met)

N/A

8. CRITERION: Reserves

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

| Percentage Level ³ | County Office Total Expenditures and Other Financing Uses ³ | |
|--------------------------------|--|-----------------|
| 5% or \$90,000 (greater of) | 0 | to \$7,913,999 |
| 4% or \$396,000 (greater of) | \$7,914,000 | to \$19,788,999 |
| 3% or \$792,000 (greater of) | \$19,789,000 | to \$89,047,000 |
| 2% or \$2,671,000 (greater of) | \$89,047,001 | and over |

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

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

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|--|-----------------------|-------------------------------|-------------------------------|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No: | 42,309,416.62 | 42,434,642.43 | 43,201,532.43 |
| County Office's Reserve Standard Percentage Level: | 3.00% | 3.00% | 3.00% |

8A. Calculating the County Office's Reserve Standard

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|-----------------------|-------------------------------|-------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYR, Line B11) | 42,309,416.62 | 42,434,642.43 | 43,201,532.43 |
| 2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No) | 31,877,942.00 | 31,877,942.00 | 31,877,942.00 |
| 3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2) | 42,309,416.62 | 42,434,642.43 | 43,201,532.43 |
| 4. Reserve Standard Percentage Level | 3.00% | 3.00% | 3.00% |
| 5. Reserve Standard - by Percent (Line A3 times Line A4) | 1,269,282.50 | 1,273,039.27 | 1,296,045.97 |
| 6. Reserve Standard - by Amount (From percentage level chart above) | 792,000.00 | 792,000.00 | 792,000.00 |
| 7. County Office's Reserve Standard (Greater of Line A5 or Line A6) | 1,269,282.50 | 1,273,039.27 | 1,296,045.97 |

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

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

| Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9): | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|-----------------------|-------------------------------|-------------------------------|
| 1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 1,270,398.39 | 1,228,206.51 | 948,217.82 |
| 3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | (1.00) | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 360,000.00 | 360,000.00 | 360,000.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. County Office's Budgeted Reserve Amount (Lines B1 thru B7) | 1,630,397.39 | 1,588,206.51 | 1,308,217.82 |
| 9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3) | 3.85% | 3.74% | 3.03% |
| County Office's Reserve Standard (Section 8A, Line 7): | 1,269,282.50 | 1,273,039.27 | 1,296,045.97 |
| Status: | Met | Met | Met |

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

DATAENTRY: Enter an explanation if the standard is not met.

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

Explanation:
(required if NOT
met)

N/A

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

 Yes

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

N/A

S2. Use of One-time Revenues for Ongoing Expenditures

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

 No

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

N/A

S3. Use of Ongoing Revenues for One-time Expenditures

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

 Yes

1b. If Yes, identify the expenditures:

N/A

S4. Contingent Revenues

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

 No

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

N/A

55. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

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

55A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|----------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 6980) | | | | |
| First Prior Year (2025-26) | (1,505,299.00) | | | |
| Budget Year (2026-27) | (1,192,365.00) | (312,934.00) | (20.8%) | Not Met |
| 1st Subsequent Year (2027-28) | (998,800.00) | (193,565.00) | (16.2%) | Not Met |
| 2nd Subsequent Year (2028-29) | (806,965.00) | (191,835.00) | (19.2%) | Not Met |
| 1b. Transfers In, County School Service Fund * | | | | |
| First Prior Year (2025-26) | 151.00 | | | |
| Budget Year (2026-27) | 0.00 | (151.00) | (100.0%) | Met |
| 1st Subsequent Year (2027-28) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2028-29) | 0.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, County School Service Fund * | | | | |
| First Prior Year (2025-26) | 2,375,551.09 | | | |
| Budget Year (2026-27) | 1,520,569.00 | (854,982.09) | (36.0%) | Not Met |
| 1st Subsequent Year (2027-28) | 725,275.00 | (795,294.00) | (52.3%) | Not Met |
| 2nd Subsequent Year (2028-29) | 587,050.00 | (138,225.00) | (19.1%) | Not Met |

1d. Impact of Capital Projects

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

No

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

55B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

CONTRIBUTIONS WERE REDUCED FROM THE BUDGET YEAR TO REFLECT ONE-TIME CONTRIBUTIONS TO PROVIDE STAFFING SUPPORT TO SELPA, ECE, ARTS & OTHER PROGRAMS

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

Explanation: N/A
(required if NOT met)

| |
|-----|
| N/A |
|-----|

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

Explanation:
(required if NOT met)

| |
|---|
| ONE-TIME TRANSFERS IN THE 26-27 FY TO TICKET-TO-TEACH, PRESCHOOL, AND TECHNOLOGY WERE REDUCED IN SUBSEQUENT YEARS |
|---|

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

Project Information: N/A
(required if YES)

| |
|--|
| |
| |
| |
| |
| |

S6. Long-term Commitments

Identify all existing and new multiyear commitments* and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.
Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. * Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments? Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2026 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Leases | | DEPENDING ON EXPENDITURES | | 372,725 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | based on staff funding sources | | 4,321,787 |

Other Long-term Commitments (do not include OPEB):

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2026 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| SUBSCRIPTIONS | | | | 83,961 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 4,778,473 |

| Type of Commitment (continued) | Prior Year | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|------------------------|------------------------|------------------------|------------------------|
| | (2025-26) | (2026-27) | (2027-28) | (2028-29) |
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Leases | 114,064 | 114,064 | 114,064 | 114,064 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| SUBSCRIPTIONS | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 114,064 | 114,064 | 114,064 | 114,064 |
| Has total annual payment increased over prior year (2025-26)? | No | No | No | No |

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

DATAENTRY: Enter an explanation if Yes.

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

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

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

DATAENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

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

No

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

Explanation:
(required if Yes)

N/A

S7. Unfunded Liabilities

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

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

57A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

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

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

2. For the county office's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

| |
|-----|
| Yes |
| Yes |
| Yes |

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

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

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

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

| | |
|---------------------|-----------------|
| Pay-as-you-go | |
| Self-Insurance Fund | Government Fund |
| 0 | 5,186,144 |

4. OPEB Liabilities

a. Total OPEB liability

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

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

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

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

| |
|--------------|
| 5,883,317.00 |
| 0.00 |
| 5,883,317.00 |
| Actuarial |
| Jun 30, 2025 |

5. OPEB Contributions

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 533,128.00 | 527,254.00 | 519,645.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 555,107.45 | 594,807.00 | 654,287.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 540,734.00 | 594,807.00 | 654,287.00 |
| d. Number of retirees receiving OPEB benefits | 41.00 | 41.00 | 41.00 |

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

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

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

No

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

N/A

3 Self-Insurance Liabilities

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

| | |
|--|--|
| | |
|--|--|

4 Self-Insurance Contributions

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|--|--------------------------|----------------------------------|----------------------------------|
| | | | |
| | | | |

S8. Status of Labor Agreements

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full - time - equivalent (FTE) positions | 34.32 | 34.34 | 34.34 | 34.34 |

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

Jun 18, 2026

3. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2027

4. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

| | | |
|-----|--|--|
| Yes | | |
|-----|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year

3.0%

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|---------|--|--|
| 228,309 | | |
|---------|--|--|

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

| | | |
|------|------|------|
| 3.0% | 0.0% | 0.0% |
|------|------|------|

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

FUNDING FROM FUNDS 01-LCFF AND RESTRICTED, AND FUND 12 FOR PRESCHOOL:

Negotiations Not Settled

| | | | | |
|----|---|--------------------------|----------------------------------|----------------------------------|
| 5. | Cost of a one percent increase in salary and statutory benefits | | | |
| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |

| | | | | |
|----|---|--------------------------|----------------------------------|----------------------------------|
| 6. | Amount included for any tentative salary schedule increases | | | |
| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |

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

| | | | | |
|----|---|------|------|------|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | | | |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | 5.0% | 5.0% | 5.0% |

Certificated (Non-management) Prior Year Settlements

| | | | |
|---|-----|--|--|
| Are any new costs from prior year settlements included in the budget? | Yes | | |
| If Yes, amount of new costs included in the budget and MYPs | | | |
| If Yes, explain the nature of the new costs: | | | |

3% INCREASE RETRO TO JULY 1, 2025 IS BEING APPLIED TO THE 2025-26 SALARY SCHEDULE AND WILL BE PAID BY JUNE 30, 2025. THESE COSTS WERE INCLUDED IN THE 25-26 ESTIMATED ACTUALS. AN ADDITIONAL 3% IS BEING APPLIED TO THE 2026-27 SALARY SCHEDULE EFFECTIVE JULY 1, 2026. THIS COST IS INCLUDED IN THE MYP FOR 26-27 AND ROLLS FORWARD INTO 27/28 & 28/29. NEGOTIATIONS WERE JUST SETTLED. ALL PUBLIC DISCLOSURES WILL GO TO THE BOARD ON JUNE 18, 2026

Certificated (Non-management) Step and Column Adjustments

| | | | | |
|----|--|------|------|------|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column over prior year | 3.0% | 3.0% | 3.0% |

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

| | | | | |
|----|--|-----|-----|-----|
| 1. | Are savings from attrition included in the budget and MYPs? | No | No | |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

Certificated (Non-management) - Other

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

ADDITIONAL HOURS HAVE BEEN BUDGETED TO PAY TEACHERS OUTSIDE OF CONTRACT HOURS ESTIMATED AT \$190,000.00

A ONE-TIME OFF-SCHEDULE PAYMENT IN THE AMOUNT OF \$2,750.00 WILL BE PAID TO ALL CERTIFICATED STAFF MEMBERS BY JUNE 10TH. THE TOTAL OF \$101,750 WILL BE PAID OUT OF

ONE TIME FUND BALANCES FROM RESTRICTED AND RESTRICTED FUND 01 AND FUND 12

58B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

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

| | Prior Year (2nd Interim) (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 95.30 | 101.11 | 101.11 | 101.11 |

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

Jun 18, 2026

3. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End Date:

Jul 01, 2024

4. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

| | | |
|-----|--|--|
| Yes | | |
|-----|--|--|

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

| | | |
|------|--|--|
| 1.0% | | |
|------|--|--|

or

Multiyear Agreement

Total cost of salary settlement

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

| | | |
|--------------------------------|--|--|
| 76,515 | | |
| CHANGED FROM 2% TO 3% INCREASE | | |

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

UNRESTRICTED AND RESTRICTED FUND 01, FUND 12 & FUND 13

Negotiations Not Settled

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

| Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|--------------------------|----------------------------------|----------------------------------|
| 0 | 0 | 0 |

6. Amount included for any tentative salary schedule increases

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

| Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| | | |
| 5.0% | 5.0% | 5.0% |

Classified (Non-management) Prior Year Settlements

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

If Yes, explain the nature of the new costs:

| |
|-------------------|
| WABE BENEFITS FOR |
|-------------------|

Classified (Non-management) Step and Column Adjustments

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|----|--------------------------|----------------------------------|----------------------------------|
| 1. | Yes | Yes | Yes |
| 2. | | | |
| 3. | 3.0% | 3.0% | 3.0% |

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

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|----|--------------------------|----------------------------------|----------------------------------|
| 1. | No | No | No |
| 2. | Yes | Yes | Yes |

Classified (Non-management) - Other

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

N/A

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

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

| | Prior Year (2nd Interim) (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 64.00 | 64.15 | 64.15 | 64.15 |

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|------|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes | Yes |
| 3.0% | 0.0% | 0.0% | 0.0% |

Negotiations Not Settled

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|--------------------------|----------------------------------|----------------------------------|
| 0 | 0 | 0 | 0 |

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|--|--------------------------|----------------------------------|----------------------------------|
| | | | |
| | | | |
| | | | |

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|------|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes | Yes |
| 3.0% | 3.0% | 3.0% | 3.0% |

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|----|--------------------------|----------------------------------|----------------------------------|
| No | | | |
| | | | |

S9. Local Control and Accountability Plan (LCAP)

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

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

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

| |
|--------------|
| Yes |
| Jun 18, 2026 |

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

| |
|-----|
| Yes |
|-----|

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

A3: SLOCOE IS PROJECTING A SLIGHT DECLINE IN COUNTYWIDE ADA BASED ON CURRENT DISTRICT PROJECTIONS. A6: LIFETIME HEALTH BENEFITS OFFERED AT LOWEST COST PLAN ARE PROVIDED AT NO COST TO A SELECT GROUP OF RETIREES.

End of County Office Budget Criteria and Standards Review

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8298 | 7,807,332.00 | 7,844,066.00 | 0.5% |
| 3) Other State Revenue | | 8300-8599 | 11,198,453.00 | 24,033,876.00 | 114.6% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 19,005,785.00 | 31,877,942.00 | 67.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6899 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 19,005,785.00 | 31,877,942.00 | 67.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 19,005,785.00 | 31,877,942.00 | 67.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,801.81 | 16,801.81 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,801.81 | 16,801.81 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,801.81 | 16,801.81 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,801.81 | 16,801.81 | 0.0% |
| Components of Ending Fund Balance: | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 973.81 | 973.81 | 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 | 15,828.00 | 15,828.00 | 0.0% |
| FUND 10 SELPA PASS THROUGH | 0000 | 9780 | 15,828.00 | | |
| FUND 10 SELPA PASS THROUGH | 0000 | 9780 | | 15,828.00 | |
| 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 | 1,532,604.31 | | |
| Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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 | 31,233.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,563,837.31 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unnamed Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 1,563,837.31 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| Property Taxes Transfers | | | | | |
| TOTAL, LCFF SOURCES | | 6097 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Pass-Through Revenues from Federal Sources | | | | | |
| TOTAL, FEDERAL REVENUE | | 8287 | 7,807,332.00 | 7,844,066.00 | 0.5% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 11,198,453.00 | 24,033,876.00 | 114.6% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 11,198,453.00 | 24,033,876.00 | 114.6% |
| OTHER LOCAL REVENUE | | | | | |
| Interest | | | | | |
| Net Increase (Decrease) in the Fair Value of Investments | | 8660 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 19,005,785.00 | 31,877,942.00 | 67.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| To Districts or Charter Schools | | 7211 | 7,807,332.00 | 7,844,066.00 | 0.5% |
| 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 | 11,198,453.00 | 24,033,876.00 | 114.6% |
| 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) | | | 19,005,785.00 | 31,877,942.00 | 67.7% |
| TOTAL, EXPENDITURES | | | 19,005,785.00 | 31,877,942.00 | 67.7% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 7,807,332.00 | 7,844,066.00 | 0.5% |
| 3) Other State Revenue | | 8300-8599 | 11,198,453.00 | 24,033,976.00 | 114.6% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 19,005,785.00 | 31,877,942.00 | 67.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 19,005,785.00 | 31,877,942.00 | 67.7% |
| 10) TOTAL, EXPENDITURES | | | 19,005,785.00 | 31,877,942.00 | 67.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,801.81 | 16,801.81 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,801.81 | 16,801.81 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,801.81 | 16,801.81 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,801.81 | 16,801.81 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 973.81 | 973.81 | 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 | 15,828.00 | 15,828.00 | 0.0% |
| FUND 10 SELPA PASS THROUGH | 0000 | 9780 | 15,828.00 | | |
| FUND 10 SELPA PASS THROUGH | 0000 | 9780 | | 15,828.00 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9769 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---------------------------|-------------------|---------------------------------|-------------------|
| 6500 | Special Education | 973.81 | 973.81 |
| Total, Restricted Balance | | 973.81 | 973.81 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 392,593.41 | 314,082.20 | -20.0% |
| 3) Other State Revenue | | 8300-8599 | 2,495,795.82 | 2,591,163.68 | 3.8% |
| 4) Other Local Revenue | | 8600-8799 | 960,484.02 | 766,921.55 | -20.2% |
| 5) TOTAL, REVENUES | | | 3,848,873.25 | 3,672,167.43 | -4.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 511,273.85 | 504,470.00 | -1.3% |
| 2) Classified Salaries | | 2000-2999 | 997,559.68 | 1,014,635.07 | 1.7% |
| 3) Employee Benefits | | 3000-3999 | 721,750.62 | 691,637.72 | -4.2% |
| 4) Books and Supplies | | 4000-4999 | 281,288.52 | 79,273.49 | -71.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,863,365.03 | 1,820,520.58 | -2.3% |
| 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 | 385,937.48 | 263,267.36 | -31.8% |
| 9) TOTAL, EXPENDITURES | | | 4,761,282.18 | 4,373,804.22 | -8.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (912,408.93) | (701,636.79) | -23.1% |
| 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 | 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 | | | 685,447.49 | 513,500.00 | -25.1% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (226,961.44) | (188,136.79) | -17.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,662,784.33 | 2,435,822.89 | -8.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,662,784.33 | 2,435,822.89 | -8.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,662,784.33 | 2,435,822.89 | -8.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,435,822.89 | 2,247,588.10 | -7.7% |
| 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 | 1,960,365.64 | 1,617,229.85 | -17.5% |
| 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 | 475,457.25 | 630,457.25 | 32.6% |
| FUND 12 CHILD DEVELOPMENT PROGRAM RESERVES | 0000 | 9780 | 475,457.25 | | |
| FUND 12 CHILD DEVELOPMENT PROGRAM RESERVES | 0000 | 9780 | | 630,457.25 | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9799 | 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 | 3,265,051.05 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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 | | | 3,265,051.05 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | 9990 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 3,265,051.05 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 28,607.00 | 18,792.00 | -34.3% |
| Interagency Contracts Between LEAs | | 9785 | 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 | 8280 | 363,986.41 | 295,300.20 | -18.9% |
| TOTAL, FEDERAL REVENUE | | | 392,593.41 | 314,092.20 | -20.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 2,348.00 | 1,608.00 | -31.5% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8567 | 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 | 982,768.82 | 1,078,876.68 | 9.8% |
| TOTAL, OTHER STATE REVENUE | | | 2,495,795.82 | 2,591,163.68 | 3.8% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 152,457.00 | 155,000.00 | 1.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 421,027.52 | 413,979.62 | -1.7% |
| All Other Fees and Contracts | | 8689 | 300,000.00 | 100,000.00 | -66.7% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8689 | 86,999.50 | 97,941.93 | 12.6% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 850,484.02 | 766,921.55 | -20.2% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, REVENUES | | | 3,848,873.25 | 3,672,167.43 | -4.6% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 282,320.39 | 247,493.00 | -12.3% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 217,330.46 | 244,326.00 | 12.4% |
| Other Certificated Salaries | | 1900 | 11,623.00 | 12,651.00 | 8.8% |
| TOTAL, CERTIFICATED SALARIES | | | 511,273.85 | 504,470.00 | -1.3% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 247,751.11 | 209,488.00 | -15.5% |
| Classified Support Salaries | | 2200 | 116,899.00 | 92,879.00 | -20.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 511,365.32 | 537,993.57 | 4.2% |
| Clerical, Technical and Office Salaries | | 2400 | 121,853.25 | 179,294.50 | 47.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 997,868.68 | 1,014,635.07 | 1.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 105,176.55 | 117,533.98 | 11.7% |
| PERS | | 3201-3202 | 276,665.65 | 239,595.66 | -13.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 20,710.90 | 21,783.62 | 5.2% |
| Health and Welfare Benefits | | 3401-3402 | 266,684.22 | 265,757.00 | -0.3% |
| Unemployment Insurance | | 3501-3502 | 862.29 | 752.26 | -12.8% |
| Workers' Compensation | | 3601-3602 | 37,050.29 | 36,877.18 | -0.5% |
| OPEB, Allocated | | 3701-3702 | 14,600.62 | 9,339.00 | -36.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3801-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 721,750.62 | 691,637.72 | -4.2% |
| 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 | 261,787.48 | 69,273.49 | -73.5% |
| Noncapitalized Equipment | | 4400 | 7,299.04 | 0.00 | -100.0% |
| Food | | 4700 | 12,200.00 | 10,000.00 | 18.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 281,286.52 | 79,273.49 | -71.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 192,698.00 | 732,344.00 | 280.0% |
| Travel and Conferences | | 5200 | 71,898.90 | 38,616.00 | -46.3% |
| Dues and Memberships | | 5300 | 2,681.10 | 1,000.00 | -62.7% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 48,316.00 | 24,655.00 | -48.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 20,919.70 | 13,253.18 | -36.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 23,766.56 | 16,072.00 | -32.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,490,323.05 | 889,786.60 | -33.6% |
| Communications | | 5900 | 12,761.72 | 4,593.00 | -64.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,863,365.03 | 1,820,520.58 | -2.3% |
| 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 Estimated 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 | 385,937.48 | 263,287.36 | -31.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 385,937.48 | 263,287.36 | -31.8% |
| TOTAL, EXPENDITURES | | | 4,761,282.18 | 4,373,604.22 | -8.1% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 585,447.49 | 513,500.00 | -25.1% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 585,447.49 | 513,500.00 | -25.1% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7618 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7698 | 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) | | | 585,447.49 | 513,500.00 | -25.1% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8288 | 392,593.41 | 314,082.20 | -20.0% |
| 3) Other State Revenue | | 8300-8599 | 2,495,795.82 | 2,591,163.68 | 3.8% |
| 4) Other Local Revenue | | 8600-8799 | 960,484.02 | 766,921.65 | -20.2% |
| 5) TOTAL, REVENUES | | | 3,848,873.25 | 3,672,167.43 | -4.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000 | 1999 | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000 | 2999 | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000 | 3999 | 30,258.00 | 29,178.00 | -3.6% |
| 4) Ancillary Services | 4000 | 4999 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000 | 5999 | 4,092,732.03 | 3,697,000.85 | -4.8% |
| 6) Enterprise | 6000 | 6999 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000 | 7999 | 385,937.48 | 263,267.36 | -31.8% |
| 8) Plant Services | 8000 | 8999 | 252,354.67 | 184,358.00 | -26.9% |
| 9) Other Outgo | 9000 | 9999 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,761,282.18 | 4,373,804.22 | -8.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B18) | | | (912,408.93) | (701,836.79) | -23.1% |
| 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 | 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 | | | 685,447.49 | 513,500.00 | -25.1% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (226,961.44) | (188,136.79) | -17.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| b) Audit Adjustments | | 9791 | 2,662,784.33 | 2,435,822.89 | -8.5% |
| c) As of July 1 - Audited (F1a + F1b) | | 9793 | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 2,662,784.33 | 2,435,822.89 | -8.5% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,662,784.33 | 2,435,822.89 | -8.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,435,822.89 | 2,247,686.10 | -7.7% |
| 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 | 1,960,365.64 | 1,617,228.85 | -17.5% |
| 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 | 475,457.25 | 630,457.25 | 32.6% |
| FUND 12 CHILD DEVELOPMENT PROGRAM RESERVES | 0000 | 9780 | 475,457.25 | | |
| FUND 12 CHILD DEVELOPMENT PROGRAM RESERVES | 0000 | 9760 | | 630,457.25 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2025-27 Budget |
|---------------------------|--|---------------------------------|-------------------|
| 5066 | Early Education: ARP California State Preschool Program - Rate Supplements | 44,954.86 | 10,555.86 |
| 6057 | Early Education: Universal PreKindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant | 72,242.90 | 4.80 |
| 7810 | Other Restricted State | 663,796.87 | 211,897.87 |
| 9010 | Other Restricted Local | 1,159,371.01 | 1,394,770.22 |
| Total, Restricted Balance | | 1,960,365.64 | 1,817,228.85 |

| Description | Resource Codes | Objct Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LGFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 31,464.00 | 31,464.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 9,397.00 | 8,238.00 | -12.3% |
| 4) Other Local Revenue | | 8600-8799 | (208.18) | (200.00) | -3.9% |
| 5) TOTAL, REVENUES | | | 40,652.82 | 39,502.00 | -2.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 13,184.00 | 14,394.00 | 9.2% |
| 2) Classified Salaries | | 2000-2999 | 31,192.00 | 32,578.00 | 4.4% |
| 3) Employee Benefits | | 3000-3999 | 20,273.00 | 21,901.00 | 8.0% |
| 4) Books and Supplies | | 4000-4999 | 66,000.00 | 69,000.00 | 4.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,000.00 | 3,350.00 | -33.0% |
| 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 | 5,237.00 | 5,348.00 | 2.1% |
| 9) TOTAL, EXPENDITURES | | | 140,886.00 | 146,571.00 | 4.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (100,233.18) | (107,069.00) | 6.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 100,233.09 | 107,069.00 | 6.8% |
| 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 | | | 100,233.09 | 107,069.00 | 6.8% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (0.09) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 173.02 | 172.93 | -0.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F 1a + F 1b) | | | 173.02 | 172.93 | -0.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F 1c + F 1d) | | | 173.02 | 172.93 | -0.1% |
| 2) Ending Balance, June 30 (E + F 1e) | | | 172.93 | 172.93 | 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 | 0.91 | 0.91 | 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 | 173.02 | 173.02 | 0.0% |
| FUND 13 GASB 31 | 0000 | 9780 | 173.02 | | |
| FUND 13 GASB 31 | 0000 | 9780 | | 173.02 | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (1.00) | (1.00) | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (9,259.13) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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 | | | (9,259.13) | | |
| 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 | | 9580 | 0.00 | | |
| 3) Due to Other Funds | | 9510 | 0.00 | | |
| 4) Current Loans | | 9540 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | (9,259.13) | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 31,464.00 | 31,464.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 31,464.00 | 31,464.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 8,238.00 | 8,238.00 | 0.0% |
| All Other State Revenue | | 8590 | 1,159.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 9,397.00 | 8,238.00 | -12.3% |
| 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 | (208.18) | (200.00) | -3.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (208.18) | (200.00) | -3.9% |
| TOTAL, REVENUES | | | 40,652.82 | 39,502.00 | -2.8% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 13,184.00 | 14,394.00 | 9.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 13,184.00 | 14,394.00 | 9.2% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 31,192.00 | 32,578.00 | 4.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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 | | | 31,192.00 | 32,578.00 | 4.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 3,678.00 | 2,749.00 | -25.3% |
| PERS | | 3201-3202 | 8,353.00 | 8,600.00 | 2.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 633.00 | 681.00 | 7.6% |
| Health and Welfare Benefits | | 3401-3402 | 5,811.00 | 9,285.00 | 42.6% |
| Unemployment Insurance | | 3501-3502 | 22.00 | 23.00 | 4.5% |
| Workers' Compensation | | 3601-3602 | 1,139.00 | 1,094.00 | -4.0% |
| OPEB, Allocated | | 3701-3702 | 627.00 | 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 | | | 20,273.00 | 21,901.00 | 8.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 11,000.00 | 11,000.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 55,000.00 | 58,000.00 | 5.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 66,000.00 | 69,000.00 | 4.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,200.00 | 0.00 | -100.0% |
| 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 | 3,800.00 | 3,350.00 | -11.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,000.00 | 3,350.00 | -33.0% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 5,237.00 | 5,348.00 | 2.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 5,237.00 | 5,348.00 | 2.1% |
| TOTAL, EXPENDITURES | | | 140,886.00 | 146,571.00 | 4.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 100,233.09 | 107,069.00 | 6.8% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 100,233.09 | 107,069.00 | 6.8% |
| 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 Estimated Actuals | 2026-27 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 6972 | 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 | | 8960 | 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) | | | 100,233.09 | 107,059.00 | 6.8% |

| Description | Function Codes | Object Codes | 2025-28 Estimated Actuals | 2026-27 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 31,464.00 | 31,464.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 9,397.00 | 8,238.00 | -12.3% |
| 4) Other Local Revenue | | 8600-8799 | (208.18) | (200.00) | -3.9% |
| 5) TOTAL, REVENUES | | | 40,552.82 | 39,502.00 | -2.8% |
| 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 | | 134,449.00 | 141,223.00 | 5.8% |
| 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 | | 5,237.00 | 5,348.00 | 2.1% |
| 8) Plant Services | 8000-8999 | | 1,200.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 140,886.00 | 146,571.00 | 4.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | (100,233.18) | (107,069.00) | 8.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 100,233.09 | 107,069.00 | 6.8% |
| 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 | | | 100,233.09 | 107,069.00 | 6.8% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | |
| | | | (0.09) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 173.02 | 172.93 | -0.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 173.02 | 172.93 | -0.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 173.02 | 172.93 | -0.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 172.93 | 172.93 | 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 | 0.91 | 0.91 | 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 | 173.02 | 173.02 | 0.0% |
| FUND 13 GASB 31 | 0000 | 9780 | 173.02 | | |
| FUND 13 GASB 31 | 0000 | 9780 | | 173.02 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (1.00) | (1.00) | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---------------------------|--|---------------------------------|-------------------|
| 5318 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | .91 | .91 |
| Total, Restricted Balance | | .91 | .91 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,005.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,005.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 854.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 854.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 151.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 151.00 | 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 | | | | | |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (151.00) | 0.00 | -100.0% |
| 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) | | | | | |
| 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 | | | | | |
| 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 | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9110 | 0.00 | | |
| | | 9111 | 0.00 | | |
| b) in Banks | | | | | |
| c) in Revolving Cash Account | | | | | |
| d) with Fiscal Agent/Trustee | | | | | |
| | | 9120 | 0.00 | | |
| | | 9130 | 0.00 | | |
| | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| a) 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 | | 9350 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deleted Outflows of Resources | | 9480 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9580 | 0.00 | | |
| 3) Due to Other Funds | | 9510 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | | | |
| FEDERAL REVENUE | | | | | |
| Forest Reserve Funds | | 8260 | 151.00 | 0.00 | -100.0% |
| Pass-Through Revenues from Federal Sources | | 8297 | 854.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 1,005.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,005.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 854.00 | 0.00 | -100.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 854.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 854.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 151.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 151.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,005.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,005.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | | Except 7600-7699 | 854.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 854.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 151.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | | | | |
| b) Transfers Out | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | | | | |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | | | | |
| 8980-8999 | | | | | |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| | | | (151.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| b) Audit Adjustments | | 9791 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F-1a + F-1b) | | | | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F-1c + F-1d) | | | | | |
| 0.00 | | | | | |
| 2) Ending Balance, June 30 (E + F-1e) | | | | | |
| 0.00 | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| Stores | | 9711 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9712 | 0.00 | 0.00 | 0.0% |
| All Others | | 9713 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| 9719 | | | | | |
| 0.00 | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| Other Commitments (by Resource/Object) | | 9740 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | | | |
| 9740 | | | | | |
| 0.00 | | | | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| 9750 | | | | | |
| 0.00 | | | | | |
| Unassigned/Unappropriated Amount | | | | | |
| 9750 | | | | | |
| 0.00 | | | | | |

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

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8089 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8589 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 21,215.00 | 21,500.00 | 1.3% |
| 5) TOTAL, REVENUES | | | 21,215.00 | 21,500.00 | 1.3% |
| 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 | | 3000-3899 | 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) | | | 21,215.00 | 21,500.00 | 1.3% |
| 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) | | | 21,215.00 | 21,500.00 | 1.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 462,193.68 | 483,408.68 | 4.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F 1a + F 1b) | | | 462,193.68 | 483,408.68 | 4.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F 1c + F 1d) | | | 462,193.68 | 483,408.68 | 4.6% |
| 2) Ending Balance, June 30 (E + F 1e) | | | 483,408.68 | 504,908.68 | 4.4% |
| 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 | 123,408.68 | 144,908.68 | 17.4% |
| Fund 17-COUNTYWIDE DATA PROCESSING RESERVES | 0000 | 9780 | 123,408.68 | | |
| Fund 17-COUNTYWIDE DATA PROCESSING RESERVES | 0000 | 9780 | | 144,908.68 | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 360,000.00 | 360,000.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9780 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 471,846.68 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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 | | | 471,946.68 | | |
| 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 | | 9580 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 471,946.68 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8531 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 21,215.00 | 21,500.00 | 1.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8667 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 21,215.00 | 21,500.00 | 1.3% |
| TOTAL, REVENUES | | | 21,215.00 | 21,500.00 | 1.3% |
| 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 | | 8980 | 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 Estimated 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 | 21,215.00 | 21,500.00 | 1.3% |
| 5) TOTAL, REVENUES | | | 21,215.00 | 21,500.00 | 1.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 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) | | | 21,215.00 | 21,500.00 | 1.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8800-8929 | 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) | | | 21,215.00 | 21,500.00 | 1.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 462,193.68 | 483,408.68 | 4.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 462,193.68 | 483,408.68 | 4.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 462,193.68 | 483,408.68 | 4.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 483,408.68 | 504,908.68 | 4.4% |
| 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 | 123,408.68 | 144,908.68 | 17.4% |
| Fund 17-COUNTYWIDE DATA PROCESSING RESERVES | 0000 | 9780 | 123,408.68 | | |
| Fund 17-COUNTYWIDE DATA PROCESSING RESERVES | 0000 | 9780 | | 144,908.68 | |
| 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 | 2026-26 Estimated Actuals | 2026-27 Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8088 | 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 | 168,435.00 | 170,000.00 | 0.9% |
| 5) TOTAL, REVENUES | | | 168,435.00 | 170,000.00 | 0.9% |
| 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) | | | 168,435.00 | 170,000.00 | 0.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 600,000.00 | 400,000.00 | -33.3% |
| 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 | | | 600,000.00 | 400,000.00 | -33.3% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 768,435.00 | 570,000.00 | -25.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,847,708.63 | 4,616,143.63 | 20.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,847,708.63 | 4,616,143.63 | 20.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,847,708.63 | 4,616,143.63 | 20.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,616,143.63 | 5,186,143.63 | 12.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 4,616,143.63 | 5,186,143.63 | 12.3% |
| FUND 20 FUTURE OPEB EXPENDITURES | 0000 | 9780 | 4,616,143.63 | | |
| FUND 20 FUTURE OPEB EXPENDITURES | 0000 | 9780 | | 5,186,143.63 | |
| 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 | 4,507,222.07 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 15,750.94 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated 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 | | | 4,522,973.01 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I8 + J2) | | | 4,522,973.01 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 168,435.00 | 170,000.00 | 0.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 168,435.00 | 170,000.00 | 0.9% |
| TOTAL, REVENUES | | | | | |
| | | | 168,435.00 | 170,000.00 | 0.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 600,000.00 | 400,000.00 | -33.3% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 600,000.00 | 400,000.00 | -33.3% |
| 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) | | | 600,000.00 | 400,000.00 | -33.3% |

| Description | Function Codes | Object Codes | 2025-26 Estimated 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 | 168,435.00 | 170,000.00 | 0.9% |
| 5) TOTAL, REVENUES | | | 168,435.00 | 170,000.00 | 0.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 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 7600-7899 | 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) | | | 168,435.00 | 170,000.00 | 0.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 600,000.00 | 400,000.00 | -33.3% |
| 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 | | | 600,000.00 | 400,000.00 | -33.3% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 768,435.00 | 570,000.00 | -25.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| b) Audit Adjustments | | 9791 | 3,847,708.63 | 4,616,143.63 | 20.0% |
| c) As of July 1 - Audited (F1a + F1b) | | 9793 | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | | 3,847,708.63 | 4,616,143.63 | 20.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | 9795 | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,847,708.63 | 4,616,143.63 | 20.0% |
| 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 | 4,616,143.63 | 5,186,143.63 | 12.3% |
| FUND 20 FUTURE OPEB EXPENDITURES | 0000 | 9780 | 4,616,143.63 | | |
| FUND 20 FUTURE OPEB EXPENDITURES | 0000 | 9780 | | 5,186,143.63 | |
| 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 Estimated Actuals | 2026-27 Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2025-27 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 | 84,454.00 | 85,000.00 | 0.6% |
| 5) TOTAL, REVENUES | | | 84,454.00 | 85,000.00 | 0.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1099 | 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 | 1,112,471.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7400-7499 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | 7300-7399 | 1,112,471.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,028,017.00) | 85,000.00 | -108.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8800-8929 | 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) | | | (38,147.00) | 585,000.00 | -1,633.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,586,746.73 | 1,548,599.73 | -2.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F 1a + F 1b) | | | 1,586,746.73 | 1,548,599.73 | -2.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F 1c + F 1d) | | | 1,586,746.73 | 1,548,599.73 | -2.4% |
| 2) Ending Balance, June 30 (E + F 1e) | | | 1,548,599.73 | 2,133,599.73 | 37.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,548,599.73 | 1,748,599.73 | 12.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 385,000.00 | New |
| FUND 40 CAPITAL OUTLAY EXPENDITURES | | | | | |
| | | 0000 | 9780 | 385,000.00 | |
| 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 | | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9110 | 2,485,243.01 | | |
| 2) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | | | | |
| 1) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | | | | |
| 1) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | | | | |
| 1) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 1) 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 | | | 2,485,243.01 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 2,485,243.01 | | |
| 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 | | | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 84,454.00 | 85,000.00 | 0.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 84,454.00 | 85,000.00 | 0.6% |
| TOTAL, REVENUES | | | 84,454.00 | 85,000.00 | 0.6% |
| 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% |
| QASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3801-3902 | 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 | 454,120.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 658,351.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 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 | | | 1,112,471.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 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 | | | 1,112,471.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | | | | |
| Other Authorized Interfund Transfers In | | 8912 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 8919 | 989,870.00 | 500,000.00 | -49.5% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7612 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7613 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 7619 | 0.00 | 0.00 | 0.0% |
| TOTAL, INTERFUND TRANSFERS | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | | 8880 | 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 Estimated 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 | 84,454.00 | 85,000.00 | 0.6% |
| 5) TOTAL, REVENUES | | | 84,454.00 | 85,000.00 | 0.6% |
| 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 | | 1,112,471.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,112,471.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,028,017.00) | 85,000.00 | -108.3% |
| 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) | | | (38,147.00) | 585,000.00 | -1,633.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | 1,586,746.73 | 1,548,599.73 | -2.4% |
| b) Audit Adjustments | | 9791 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | 9793 | 1,586,746.73 | 1,548,599.73 | -2.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,586,746.73 | 1,548,599.73 | -2.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,548,599.73 | 2,133,599.73 | 37.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | 0.00 | 0.00 | 0.0% |
| Stores | | 9711 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9712 | 0.00 | 0.00 | 0.0% |
| All Others | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| 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 | 385,000.00 | New |
| FUND 40 CAPITAL OUTLAY EXPENDITURES | 6000 | 9780 | | 385,000.00 | |
| 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 Estimated Actuals | 2026-27 Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 8010 | Other Restricted Local | 1,548,599.73 | 1,748,599.73 |
| Total, Restricted Balance | | 1,548,599.73 | 1,748,599.73 |

| Description | 2025-26 Estimated 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 | 21.96 | 21.96 | 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 | 50.00 | 53.38 | 50.00 | 53.08 | 55.98 |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 67.14 | 71.96 | 75.34 | 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/LC? | | | | | | |
| 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 | 13.82 | 13.82 | 13.82 | 13.82 | 13.82 |
| 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 | 14.89 | 14.89 | 14.89 | 14.89 | 14.89 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 82.03 | 86.85 | 90.23 | 80.76 | 83.97 | 87.40 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | 30,545.48 | 30,240.03 | 30,240.03 | 30,308.89 | 29,995.90 | 29,995.90 |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---------------------------------|-----------|--------------------------------|---------------|---------------|----------------|----------------|----------------|---------------|---------------|---------------|
| ESTIMATES THROUGH THE MONTH OF: | | JUNE | | | | | | | | |
| A. BEGINNING CASH | | | 32,362,779.00 | 36,252,882.00 | 40,647,350.00 | 42,904,931.00 | 45,557,720.00 | 46,701,193.00 | 55,519,164.00 | 70,443,622.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 73,951.00 | 70,300.00 | 248,010.00 | 89,398.00 | 201,095.00 | 136,456.00 | 266,722.00 | 196,792.00 |
| Property Taxes | 8020-8079 | | 0.00 | 23,224.00 | 763,684.00 | 2,041,214.00 | 2,848,967.00 | 9,605,159.00 | 2,370,277.00 | 4,919,128.00 |
| Miscellaneous Funds | 8080-8099 | | 2,059.00 | 0.00 | (3,379,041.00) | 0.00 | 0.00 | 0.00 | 3,379,041.00 | 0.00 |
| Federal Revenue | 8100-8299 | | 105,426.00 | 83,539.00 | 2,799,721.00 | (1,279,733.00) | (1,235,074.00) | 280,930.00 | 272,581.00 | 827,634.00 |
| Other State Revenue | 8300-8599 | | 35,475.00 | 55,066.00 | 328,490.00 | 197,922.00 | 178,077.00 | 319,660.00 | 686,444.00 | 772,083.00 |
| Other Local Revenue | 8600-8799 | | 227,946.00 | 140,189.00 | 477,850.00 | 328,132.00 | 396,009.00 | 732,227.00 | 793,992.00 | 1,986,501.00 |
| Interfund Transfers In | 8900-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 444,857.00 | 372,318.00 | 1,238,714.00 | 1,376,933.00 | 2,389,074.00 | 11,074,432.00 | 7,769,057.00 | 8,702,138.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 324,198.00 | 671,435.00 | 649,170.00 | 748,722.00 | 802,790.00 | 320,622.00 | 1,289,476.00 | 507,217.00 |
| Classified Salaries | 2000-2999 | | 443,517.00 | 813,066.00 | 790,216.00 | 828,621.00 | 949,778.00 | 847,096.00 | 993,539.00 | 867,325.00 |
| Employee Benefits | 3000-3999 | | 207,670.00 | 300,709.00 | 588,975.00 | 578,175.00 | 736,939.00 | 509,858.00 | 786,631.00 | 624,749.00 |
| Books and Supplies | 4000-4999 | | (10,396.00) | 73,527.00 | 115,168.00 | 87,020.00 | 89,365.00 | 96,487.00 | 52,860.00 | 92,266.00 |
| Services | 5000-5999 | | (212,010.00) | 698,726.00 | 742,621.00 | 861,774.00 | 518,659.00 | 674,411.00 | 767,764.00 | 668,301.00 |
| Capital Outlay | 6000-6999 | | (5,004.00) | 13,701.00 | 8,497.00 | 2,481.00 | 7,963.00 | 9,743.00 | 10,111.00 | 26,737.00 |
| Other Outgo | 7000-7499 | | | | (32,917.00) | 202,131.00 | (170,670.00) | 152,244.00 | 138,512.00 | 39,908.00 |
| Interfund Transfers Out | 7600-7629 | | | | 379,319.00 | 167,178.00 | 115,294.00 | 293,430.00 | 144,118.00 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------|----------------|----------------|----------------|----------------|---------------|---------------|-----------------|---------------|
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 747,975.00 | 2,571,164.00 | 3,241,049.00 | 3,476,102.00 | 3,050,118.00 | 2,903,891.00 | 4,183,011.00 | 2,826,503.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not in Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | (1,939,496.00) | 5,394,339.00 | 2,626,225.00 | 3,631,271.00 | 1,297,327.00 | 420,563.00 | (2,139,944.00) | 2,411,155.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | (1,939,496.00) | 5,394,339.00 | 2,626,225.00 | 3,631,271.00 | 1,297,327.00 | 420,563.00 | (2,139,944.00) | 2,411,155.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | (6,116,596.00) | (1,198,767.00) | (1,498,596.00) | (1,077,339.00) | (507,190.00) | (205,643.00) | (13,478,356.00) | (78,228.00) |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | (16,121.00) | (208.00) | (135,095.00) | (43,348.00) | 0.00 | (21,224.00) | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | (6,132,717.00) | (1,198,975.00) | (1,633,691.00) | (1,120,687.00) | (507,190.00) | (226,867.00) | (13,478,356.00) | (78,228.00) |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 4,193,221.00 | 6,593,314.00 | 4,259,916.00 | 4,751,958.00 | 1,804,517.00 | 647,430.00 | 11,338,412.00 | 2,489,383.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 3,890,103.00 | 4,394,468.00 | 2,257,581.00 | 2,652,789.00 | 1,143,473.00 | 8,817,971.00 | 14,924,458.00 | 8,365,018.00 |
| F. ENDING CASH (A + E) | | | 36,252,882.00 | 40,647,350.00 | 42,904,931.00 | 45,557,720.00 | 46,701,193.00 | 55,519,164.00 | 70,443,622.00 | 78,808,640.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---------------------------------|-----------|----------------|---------------|----------------|----------------|----------|-------------|-----------------|-----------------|
| ESTIMATES THROUGH THE MONTH OF: | | JUNE | | | | | | | |
| A. BEGINNING CASH | | 78,808,640.00 | 75,265,888.00 | 84,932,932.00 | 86,512,144.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 198,154.00 | 188,697.00 | 189,890.00 | 232,396.00 | 0.00 | | 2,091,861.00 | 2,091,861.00 |
| Property Taxes | 8020-8079 | 1,675,025.00 | 6,711,664.00 | 1,013,844.00 | 616,370.00 | | | 32,588,556.00 | 32,588,556.00 |
| Miscellaneous Funds | 8080-8099 | (6,615,786.00) | 9,648.00 | (3,494,083.00) | (6,573,718.00) | | | (16,671,860.00) | (16,671,860.00) |
| Federal Revenue | 8100-8299 | (451,972.00) | 433,370.00 | 246,157.00 | 920,312.00 | | | 3,002,891.00 | 3,002,889.85 |
| Other State Revenue | 8300-8599 | 363,295.00 | 225,848.00 | 598,193.00 | 1,844,661.42 | | | 5,605,214.42 | 5,605,214.42 |
| Other Local Revenue | 8600-8799 | 1,036,889.00 | 966,192.00 | 987,139.00 | 5,741,316.48 | | | 13,814,382.48 | 13,814,382.48 |
| Interfund Transfers In | 8900-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | (3,794,395.00) | 8,535,419.00 | (458,840.00) | 2,781,337.90 | 0.00 | 0.00 | 40,431,044.90 | 40,431,043.75 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 1,054,769.00 | 774,266.00 | 773,124.00 | 602,593.96 | 0.00 | | 8,518,382.96 | 8,518,382.96 |
| Classified Salaries | 2000-2999 | 874,135.00 | 884,550.00 | 869,338.00 | 661,535.19 | | | 9,822,716.19 | 9,822,716.19 |
| Employee Benefits | 3000-3999 | 784,285.00 | 689,350.00 | 692,177.00 | 985,450.51 | | | 7,484,968.51 | 7,484,968.51 |
| Books and Supplies | 4000-4999 | 62,012.00 | 131,108.00 | 115,325.00 | 126,748.31 | | | 1,031,490.31 | 1,031,490.31 |
| Services | 5000-5999 | 786,061.00 | 741,829.00 | 590,006.00 | 1,805,684.01 | | | 8,643,826.01 | 8,643,826.01 |
| Capital Outlay | 6000-6999 | 7,704.00 | (3,564.00) | 6,202.00 | 97,043.00 | | | 181,614.00 | 181,614.00 |
| Other Outgo | 7000-7499 | (30,403.00) | 27,472.00 | (25,331.00) | 4,804,903.64 | | | 5,105,849.64 | 5,105,849.64 |
| Interfund Transfers Out | 7600-7629 | 32,279.00 | 138,353.00 | | 250,598.00 | | | 1,520,569.00 | 1,520,569.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|----------------|----------------|---------------|-----------------|----------|-------------|----------------|----------------|
| TOTAL DISBURSEMENTS | | 3,570,842.00 | 3,383,364.00 | 3,020,841.00 | 9,334,556.62 | 0.00 | 0.00 | 42,309,416.62 | 42,309,416.62 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | 1,331,531.00 | (392,298.00) | 5,356,253.00 | (9,805,455.00) | | | 8,191,471.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 1,331,531.00 | (392,298.00) | 5,356,253.00 | (9,805,455.00) | 0.00 | 0.00 | 8,191,471.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | (2,490,954.00) | (4,907,287.00) | 297,360.00 | 23,394,342.00 | | | (7,867,254.00) | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | 70,277.00 | | | (145,719.00) | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | (2,490,954.00) | (4,907,287.00) | 297,360.00 | 23,464,619.00 | 0.00 | 0.00 | (8,012,973.00) | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 3,822,485.00 | 4,514,989.00 | 5,058,893.00 | (33,270,074.00) | 0.00 | 0.00 | 16,204,444.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (3,542,752.00) | 9,667,044.00 | 1,579,212.00 | (39,823,292.72) | 0.00 | 0.00 | 14,326,072.28 | (1,878,372.87) |
| F. ENDING CASH (A + E) | | 75,265,888.00 | 84,932,932.00 | 86,512,144.00 | 46,688,851.28 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 46,688,851.28 | |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2025-26 Expenditures |
|--|---|---------------------------------|---|---|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 48,718,507.03 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 3,362,345.70 |
| 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 | 91,375.65 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6700, 6910, 6920 | 576,226.07 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 6,454,406.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 2,375,551.09 |
| 6. All Other Financing Uses | All | 9100, 9200 | 7699, 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 1,888,061.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 5,695,224.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 17,080,843.81 |
| 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 | 100,233.18 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 28,375,550.70 |
| 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) | | | | 0.00 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 0.00 |
| 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) | | | 28,375,550.70 | 0.00 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | | | 0.00 | 317,628.13 |
| 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% | 100.00% |
| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|---|---|-----------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 5,253.57 | | 21,969.96 | 27,223.53 |
| 2. State Lottery Revenue | 8560 | 18,801.63 | | 11,391.98 | 30,193.61 |
| 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) | | 24,055.20 | 0.00 | 33,361.94 | 57,417.14 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1800-1999 | 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 | 23,961.56 | | 3,592.00 | 27,553.56 |
| 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 | | | 7,702.00 | 7,702.00 |
| 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) | | 24,053.85 | 0.00 | 11,294.00 | 35,347.85 |
| C. ENDING BALANCE (Must equal Line A7 minus Line B12) | 9792 | 1.35 | 0.00 | 22,067.94 | 22,069.29 |
| D. COMMENTS: | | | | | |
| Online curriculum software and copy charges for instructional materials | | | | | |

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | 29,995.90 | -0.22% | 29,929.10 | -0.12% | 29,893.64 |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 17,678,772.00 | 0.04% | 17,685,898.00 | 0.04% | 17,693,456.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 457,000.00 | 3.19% | 471,586.00 | 2.99% | 486,700.00 |
| 4. Other Local Revenues | 8600-8799 | 4,063,415.00 | 1.65% | 4,130,500.00 | 2.41% | 4,230,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (1,192,365.00) | -16.23% | (998,800.00) | -19.21% | (806,965.00) |
| 6. Total (Sum lines A1 thru A5c) | | 21,006,822.00 | 1.34% | 21,289,184.00 | 1.47% | 21,602,191.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,180,994.79 | | 3,183,298.79 |
| b. Step & Column Adjustment | | | | 95,430.00 | | 96,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (93,126.00) | | 64,500.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,180,994.79 | 0.07% | 3,183,298.79 | 5.04% | 3,343,798.79 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 5,693,503.54 | | 5,978,309.00 |
| b. Step & Column Adjustment | | | | 170,805.00 | | 179,350.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 114,000.46 | | 119,500.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 5,693,503.54 | 5.00% | 5,978,309.00 | 5.00% | 6,277,159.00 |
| 3. Employee Benefits | 3000-3999 | 3,673,098.97 | 6.16% | 3,899,515.00 | 4.00% | 4,055,500.00 |
| 4. Books and Supplies | 4000-4999 | 554,674.00 | 3.09% | 571,835.00 | -8.19% | 525,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,412,954.36 | 3.32% | 4,559,469.00 | -0.75% | 4,525,500.00 |
| 6. Capital Outlay | 6000-6999 | 125,000.00 | -20.00% | 100,000.00 | -25.00% | 75,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 5,115,864.00 | -6.34% | 4,791,576.00 | -4.60% | 4,571,385.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,456,362.52) | 0.00% | (1,456,362.52) | 0.00% | (1,456,362.52) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,520,569.00 | -52.30% | 725,275.00 | -19.06% | 587,050.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 22,820,296.14 | -2.05% | 22,352,935.27 | 0.68% | 22,504,030.27 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,813,474.14) | | (1,063,751.27) | | (901,839.27) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 8,282,380.53 | | 6,468,906.39 | | 5,405,155.12 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,468,906.39 | | 5,405,155.12 | | 4,503,315.85 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 260,990.95 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 4,937,517.05 | | 4,176,948.61 | | 3,555,098.03 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,270,398.39 | | 1,228,206.51 | | 948,217.82 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,468,906.39 | | 5,405,155.12 | | 4,503,315.85 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,270,398.39 | | 1,228,206.51 | | 948,217.82 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 360,000.00 | | 360,000.00 | | 360,000.00 |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 1,630,398.39 | | 1,588,206.51 | | 1,308,217.82 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| FUTURE BOARD ACTIONS: 63,500 -REDUCE ONE-TIME COSTS OF SHADOWING SUPERINTENDENT (JULY - DEC 2026) (\$154,126 salary, \$35,592 benefits) | | | | | | |

| Description | Object Codes | 2026-27 Budget (Form 61) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 329,785.00 | 0.00% | 329,785.00 | 0.00% | 329,785.00 |
| 2. Federal Revenues | 8100-8299 | 3,002,889.85 | 2.98% | 3,092,293.00 | 2.78% | 3,178,296.54 |
| 3. Other State Revenues | 8300-8599 | 5,148,214.42 | 1.44% | 5,222,298.00 | -0.94% | 5,173,056.45 |
| 4. Other Local Revenues | 8600-8799 | 9,750,967.48 | 3.31% | 10,073,844.00 | 3.48% | 10,424,523.13 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers in | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 1,192,365.00 | -16.23% | 998,800.00 | -19.21% | 806,965.00 |
| 6. Total (Sum lines A1 thru A5c) | | 19,424,221.75 | 1.51% | 19,717,020.00 | 0.99% | 19,912,625.12 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 5,337,388.17 | | 5,604,258.00 |
| b. Step & Column Adjustment | | | | 160,121.83 | | 168,128.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 106,748.00 | | 112,085.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 5,337,388.17 | 5.00% | 5,604,258.00 | 5.00% | 5,884,471.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 4,129,212.65 | | 4,334,372.00 |
| b. Step & Column Adjustment | | | | 123,876.35 | | 130,031.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 81,283.00 | | 86,000.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 4,129,212.65 | 4.97% | 4,334,372.00 | 4.98% | 4,550,403.00 |
| 3. Employee Benefits | 3000-3999 | 3,811,869.54 | 5.58% | 4,024,520.00 | 4.18% | 4,192,565.00 |
| 4. Books and Supplies | 4000-4999 | 476,816.31 | 0.16% | 477,595.00 | 1.45% | 484,515.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,230,871.65 | -2.04% | 4,144,615.00 | -1.34% | 4,089,201.00 |
| 6. Capital Outlay | 6000-6999 | 56,614.00 | -11.68% | 50,000.00 | 0.00% | 50,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 258,601.00 | 0.00% | 258,600.00 | 0.00% | 258,600.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 1,187,747.16 | 0.00% | 1,187,747.16 | 0.00% | 1,187,747.16 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 11. Total (Sum lines B1 thru B10) | | 19,489,120.48 | 3.04% | 20,081,707.16 | 3.07% | 20,697,502.16 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (64,898.73) | | (364,687.16) | | (784,877.04) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 12,560,182.73 | | 12,495,284.00 | | 12,130,596.84 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 12,495,284.00 | | 12,130,596.84 | | 11,345,719.80 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 12,495,285.00 | | 12,130,596.84 | | 11,345,719.80 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | (1.00) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 12,495,284.00 | | 12,130,596.84 | | 11,345,719.80 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| SALARY ADJUSTMENTS: FUTURE BOARD ACTIONS | | | | | | |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | 29,995.90 | -0.22% | 29,929.10 | -0.12% | 29,893.64 |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 18,008,557.00 | 0.04% | 18,015,683.00 | 0.04% | 18,023,241.00 |
| 2. Federal Revenues | 8100-8299 | 3,002,889.85 | 2.98% | 3,092,293.00 | 2.78% | 3,178,296.54 |
| 3. Other State Revenues | 8300-8599 | 5,606,214.42 | 1.58% | 5,693,884.00 | -0.62% | 5,658,755.45 |
| 4. Other Local Revenues | 8600-8799 | 13,814,382.48 | 2.82% | 14,204,344.00 | 3.17% | 14,654,523.13 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 40,431,043.75 | 1.42% | 41,006,204.00 | 1.24% | 41,514,816.12 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 8,518,382.96 | | 8,787,556.79 |
| b. Step & Column Adjustment | | | | 255,551.83 | | 264,128.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 13,622.00 | | 176,585.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 8,518,382.96 | 3.16% | 8,787,556.79 | 5.02% | 9,228,269.79 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 9,822,716.19 | | 10,312,681.00 |
| b. Step & Column Adjustment | | | | 294,681.35 | | 309,381.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 195,283.46 | | 205,500.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 9,822,716.19 | 4.99% | 10,312,681.00 | 4.99% | 10,827,562.00 |
| 3. Employee Benefits | 3000-3999 | 7,484,968.51 | 5.87% | 7,924,035.00 | 4.09% | 8,248,085.00 |
| 4. Books and Supplies | 4000-4999 | 1,031,490.31 | 1.74% | 1,049,430.00 | -3.80% | 1,009,515.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 8,643,826.01 | 0.70% | 8,704,104.00 | -1.03% | 8,614,701.00 |
| 6. Capital Outlay | 6000-6999 | 181,614.00 | -17.41% | 150,000.00 | -16.67% | 125,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 5,374,465.00 | -6.03% | 5,050,176.00 | -4.36% | 4,829,985.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (268,615.36) | 0.00% | (268,615.36) | 0.00% | (268,615.36) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,520,569.00 | -52.30% | 725,275.00 | -19.06% | 587,050.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 11. Total (Sum lines B1 thru B10) | | 42,309,416.62 | 0.30% | 42,434,642.43 | 1.81% | 43,201,532.43 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,878,372.87) | | (1,428,438.43) | | (1,686,716.31) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 20,842,563.26 | | 18,964,190.39 | | 17,535,751.96 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 18,964,190.39 | | 17,535,751.96 | | 15,849,035.65 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 260,998.95 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 12,495,285.00 | | 12,130,596.84 | | 11,345,719.80 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 4,937,517.05 | | 4,176,948.61 | | 3,555,098.03 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,270,398.39 | | 1,228,206.51 | | 948,217.82 |
| 2. Unassigned/Unappropriated | 9790 | (1.00) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 18,964,190.39 | | 17,535,751.96 | | 15,849,035.65 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,270,398.39 | | 1,228,206.51 | | 948,217.82 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (1.00) | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 360,000.00 | | 360,000.00 | | 360,000.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 1,630,397.39 | | 1,588,206.51 | | 1,308,217.82 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.85% | | 3.74% | | 3.03% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| AJ | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 31,877,942.00 | | 31,877,942.00 | | 31,877,942.00 |
| 2. County Office's Total Expenditures and Other Financing Uses | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) | | 42,309,416.62 | | 42,434,642.43 | | 43,201,532.43 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 42,309,416.62 | | 42,434,642.43 | | 43,201,532.43 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 42,309,416.62 | | 42,434,642.43 | | 43,201,532.43 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details) | | 3.00% | | 3.00% | | 3.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 1,269,282.50 | | 1,273,039.27 | | 1,296,045.97 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details) | | 792,000.00 | | 792,000.00 | | 792,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 1,269,282.50 | | 1,273,039.27 | | 1,296,045.97 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

San Luis Obispo County Office of
Education
San Luis Obispo County

Budget, July 1
2026-27

40 10405 0000000

County School Service Fund
Special Education Revenue Allocations
Setup

Form SEAS
H8BUA765YE(2026-27)

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

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 COUNTY SCHOOL SERVICE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (23,766.56) | 0.00 | (391,174.48) | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 151.00 | 2,375,551.09 | 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 | 23,766.56 | 0.00 | 385,937.48 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 685,447.49 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 5,237.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 100,233.09 | 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 | 151.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | 0.00 | 0.00 | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | |
| Fund Reconciliation | | | | | | | 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 | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|---------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 23,766.56 | (23,766.56) | 391,174.48 | (391,174.48) | 2,375,701.58 | 2,375,702.09 | 0.00 | 0.00 |

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers in 6900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--|--------------------|--|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| 01 COUNTY SCHOOL SERVICE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (16,072.00) | 0.00 | (268,615.36) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,520,569.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 16,072.00 | 0.00 | 263,267.36 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 513,500.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 5,348.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 107,069.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 16 FOREST RESERVE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

Budget, July 1
 2026-27 Budget Budget, July 1
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9510 |
|--|--|--------------------|--|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 400,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 500,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--|--------------------|--|---------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 16,072.00 | (16,072.00) | 268,615.36 | (268,615.36) | 1,520,569.00 | 1,520,569.00 | | |

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Budget, July 1
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)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

| | |
|--|---------------|
| CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. | <u>Passed</u> |
| CHECKFUND - (Fatal) - All FUND codes must be valid. | <u>Passed</u> |
| CHECKGOAL - (Fatal) - All GOAL codes must be valid. | <u>Passed</u> |
| CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. | <u>Passed</u> |
| CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. | <u>Passed</u> |
| 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. | <u>Passed</u> |
| CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. | <u>Passed</u> |
| CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>Passed</u> |
| 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. | <u>Passed</u> |
| CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. | <u>Passed</u> |
| CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. | <u>Passed</u> |
| CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. | <u>Passed</u> |
| 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. | <u>Passed</u> |
| 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). | <u>Passed</u> |

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) - 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 | (\$70,620.00) |
| Explanation: OFFSET FOR FLEET VEHICLE 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

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

| FUND | RESOURCE | OBJECT | VALUE |
|--|----------|--------|----------------|
| 01 | 3010 | 5800 | (\$11,035.00) |
| Explanation: BUDGET OFFSET FOR CARRY-OVERS | | | |
| 01 | 7339 | 5800 | (\$12,503.00) |
| Explanation: BUDGET OFFSET FOR CARRY-OVERS | | | |
| 01 | 7810 | 5100 | (\$192,863.00) |
| Explanation: BUDGET OFFSET FOR CARRY-OVERS | | | |
| 13 | 5310 | 8660 | (\$200.00) |
| Explanation: NEGATIVE CASH FUND BALANCE | | | |

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. Passed

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. Passed

EXPORT VALIDATION CHECKS

| | |
|--|----------------------|
| ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. | <u>Passed</u> |
| BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. | <u>Passed</u> |
| CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) | <u>Passed</u> |
| CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. | <u>Passed</u> |
| CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. | <u>Passed</u> |
| CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. | <u>Passed</u> |
| CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. | <u>Passed</u> |
| FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. | <u>Passed</u> |
| MYP-PROVIDE - (Warning) - A Mulliyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) | <u>Passed</u> |
| VERSION-CHECK - (Warning) - All versions are current. | <u>Passed</u> |
| WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. | <u>Passed</u> |

Budget, July 1
Estimated 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

| | |
|--|---------------|
| CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. | <u>Passed</u> |
| CHECKFUND - (Fatal) - All FUND codes must be valid. | <u>Passed</u> |
| CHECKGOAL - (Fatal) - All GOAL codes must be valid. | <u>Passed</u> |
| CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. | <u>Passed</u> |
| CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. | <u>Passed</u> |
| 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. | <u>Passed</u> |
| CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. | <u>Passed</u> |
| CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>Passed</u> |
| 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. | <u>Passed</u> |
| CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. | <u>Passed</u> |
| CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. | <u>Passed</u> |
| CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. | <u>Passed</u> |
| 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. | <u>Passed</u> |
| 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). | <u>Passed</u> |

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 - (Warning) - 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**

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. Exception
 (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

| FUND | RESOURCE | FUNCTION | VALUE |
|------|----------|----------|---------------|
| 01 | 0000 | 8700 | (\$65,315.00) |

Explanation: OFFSET FOR FLEET VEHICLES

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 |
|------|----------|--------|------------|
| 13 | 5310 | 8660 | (\$208.18) |

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. Passed

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

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

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

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

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

Passed

SUPPLEMENTAL CHECKS

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

Passed

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

Exception

| Long-Term Liability Type | Beginning Balance | Ending Balance |
|------------------------------|-------------------|-----------------|
| DEBT.GOV.SUBSCRIPT.LIAB.9660 | | \$134,004.00 |
| DEBT.GOV.PENSION.LIAB.9663 | | \$22,058,161.00 |
| DEBT.GOV.OPEB.9664 | | \$5,883,371.00 |
| DEBT.GOV.COMPABS.9665 | | \$3,988,312.00 |
| DEBT.GOV.CAPLEASES.9667 | | \$321,066.00 |

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved.

Passed

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

Passed

