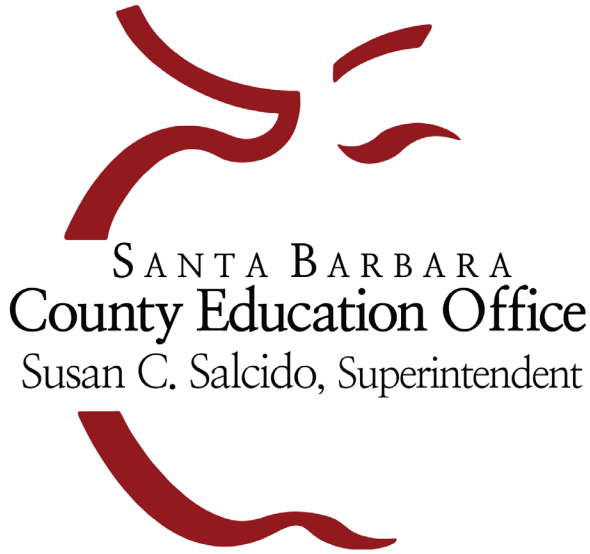
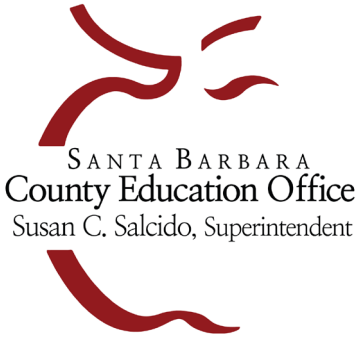


2025–2026 Proposed Adopted Budget June 2025



2025-26

Proposed Adopted Budget

June 2025

Santa Barbara County Board of Education
Marybeth Carty, President
Nadra Ehrman, Vice President
Vedamarie Alvarez Flores
Katya Armistead
Judith A. Frost
Sarah Anne Read
Guy R. Walker

Dr. Susan Salcido
County Superintendent of Schools

Service and Leadership
4400 Cathedral Oaks Road, P. O. Box 6307
Santa Barbara, California 93160-6307
(805) 964-4711 • FAX: (805) 964-4712

Santa Barbara County Education Office
4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307
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Susan C. Salcido, Superintendent of Schools

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Santa Barbara County Education Office
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Susan C. Salcido, Superintendent of Schools

SBCEO 2025-26 Budget Narrative

TO: Board Budget Committee

FROM: Steve Torres, Associate Superintendent, Administrative Services

Adopted Budget Overview

On Thursday, June 05, 2025, the Board Budget Committee will be reviewing the adopted budget for 2025-2026.

The adopted budget outlines SBCEO's planned revenues and expenditures for the upcoming fiscal year. The budget also includes projected assumptions from the Governor's May Revision and current year data reporting. Revenue and planned expenditures change throughout the year, so adjustments to the Adopted Budget are reported at First Interim and again at Second Interim.

In preparing the budget, SBCEO has established a formal process, whereby the Fiscal Services team meets individually with each program manager and their respective associate superintendent to discuss program and budget plans for the upcoming year. This step is essential to accounting for changes in programs and services and incorporating the fiscal impacts into the budget.

The adopted budget includes federal, state, and local revenues. A clear separation is made between unrestricted and restricted dollars. In addition, the Child Development Fund is accounted for outside of the General Fund as required by the Standardized Account Code Structure (SACS).

This Budget Narrative is by no means a comprehensive report. It is intended to provide general context and a few highlights as we head into the Budget Committee meeting, during which we will go through additional resources, a budget presentation, and SACS documents.

National and State Fiscal Outlook

Uncertainty continues to define the financial landscape at both the federal and state levels. Federal executive orders and tariffs have affected key economic indicators that drive future projections. Recession concerns persist nationwide, and California is experiencing a slowdown in economic growth.

The Governor's May Revision budget proposal reports tax receipts down $4.8 billion from the original budget window projection. While several factors influence the 2025-26 state budget proposal, funding for K–12 public education through Proposition 98 remains largely protected from deficit cuts. However, continued tariffs, projected higher inflation through 2026, and weak job growth are expected to strain the economy. The Governor's office anticipates deeper deficits of $10-15 billion in 2026-27 and 2027-28.

Since 2023-24, the Legislature has addressed a cumulative total of $82 billion in budget shortfalls, mainly through spending reductions. The 2025-26 May Revision proposal adds $16 billion in ongoing spending reductions (mainly in MediCal) and $300 million in ongoing revenue increases. While the Governor's proposal takes a cautious approach in preparing for long-term impacts of federal policy, additional fiscal pressure remains likely.

<u>A look back at several key 2024-25 budget impacts</u>

- SBCEO reached a three-year agreement with SBCEA and CSEA. In this first year, staff received an 8% salary increase.
- We expanded our investment in the Career Technical Education space, including the addition of a new CTE Coordinator, with plans to increase teacher tours in South County.
- We added a Juvenile Court and Community School Coordinator
- Capital improvements were completed in the first-floor Curriculum and Instruction suite and the Internal Fiscal Services area.
- We deepened our focus on school safety. We reset our disaster and safety supplies, hosted a countywide School Safety Symposium, and provided multiple trainings for school leaders, law enforcement, and other agencies.
- Our budget was strengthened by a series of multi-year grants, including:
    - $950,000 teacher residency grant for bilingual education, special education, and STEM education
    - $50 million California Mathematics, Science, and Computer Science Grant - awarded to SBCEO and two partner county education offices over 42 months. The funds support statewide teacher professional development in core subject areas.
    - $187,500 grant awarded over 36 months to support up to 75 teachers countywide to obtain their Reading and Literacy Added Authorization
    - $1.4 million Career Technical Education K-12 Strong workforce grant
    - $1 million K-16 Education Collaboratives Grant, to strengthen education-to-workforce pathways.

A look forward at several 2025-26 budget impacts and priorities

- In the second year of the collective bargaining agreement, the staff will receive a 4% salary increase.
- Lompoc Unified submitted a “year and a day” notice last year, and will begin providing special education preschool services to their students on July 1, 2025. This program transfer created a significant shift in our Special Education division. There is the potential for further reductions in 2026-2027 due to Santa Maria-Bonita’s request to take back a significant portion of their special education programs.
- The three-year MOUs with Santa Maria-Bonita and Santa Maria Joint Union High School Districts for services provided at the FitzGerald Community School will be negotiated this year.
- We will add a Community Outreach and Career Counselor at Dos Puertas Court School at the Juvenile Justice Center.
- We will add a Behavioral Health Counselor at FitzGerald Community School.
- We plan to invest in the maintenance and improvement of facilities and infrastructure across the county to ensure that all SBCEO employees have safe, functional workspaces.
- We are increasing capacity in the Human Resources Division to strengthen employee engagement, retention, and hiring efforts. In addition, our new countywide Join the Journey campaign helps school districts retain and hire employees by spotlighting the many career opportunities and benefits available in public education.

Conclusion

The 2025-2026 Adopted Budget reflects SBCEO’s ongoing commitment to model innovative practices that promote continuous improvement and equitable outcomes for students countywide. Through strategic planning and sound fiscal management, we aim to strengthen partnerships with districts, schools, families, and agencies across Santa Barbara County to create conditions where every child can engage in meaningful, inspiring learning experiences.

Our team looks forward to meeting with you to review the details of the adopted budget.

CC: Dr. Susan Salcido, Superintendent
Nicole Evenson, Administrator, Internal Services

2025-26 PROPOSED ADOPTED BUDGET

SANTA BARBARA
County Education Office
Susan C. Salcido, Superintendent

Steven Torres

Associate Superintendent
Administrative Services

Santa Barbara County Board of Education Meeting

June 12, 2025

SANTA BARBARA COUNTY BOARD OF EDUCATION

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Marybeth Carty - President

Nadra Ehrman - Vice President

Katya Armistead

Sarah Anne Read

Judith (Judy) A. Frost

Vedamarie Alvarez Flores

Guy R. Walker

SBCEO FISCAL COMMITTEE

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Nicole Evenson
Administrator, Internal Services

Araceli Vasquez
Fiscal Services Controller

Jessica Hallberg
Fiscal Services Manager

Steve Torres
Associate Superintendent, Administrative Services

BUDGET OBJECTIVES

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Our budget communicates our priorities. We continually adjust, monitor, and evaluate our budgets so we can serve our purpose to connect:

- ❑ Students with specialized services and deliver direct instruction.
- ❑ Educators with professional development and career growth.
- ❑ Local school districts and charter schools to services and support that are essential for planning, operations, and fiscal integrity.

OVERVIEW OF COE BUDGETS

2025-26 BUDGET TIMELINE

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

ADOPTED BUDGET
6/30/25

Revenue Projections
- ❑ May Revision
- ❑ P2 Reporting

Expenditure Projections
- ❑ Manager Meetings
- ❑ Estimated Actuals

1ST INTERIM
12/15/25

Revenue Projections
- ❑ Enacted Budget
- ❑ P-Annual Reporting (2024-25)

Expenditure Projections
- ❑ Spending through 10/31/25

2ND INTERIM
3/15/26

Revenue Projections
- ❑ P1 Reporting

Expenditure Projections
- ❑ Manager Meetings
- ❑ Spending through 1/31/26

UNAUDITED ACTUALS
10/15/26

Revenue Projections
- ❑ P-Annual Reporting (2025-26)

Expenditure Projections
- ❑ Spending through 6/31/26

DIFFERENCES IN COE & DISTRICT BUDGETS

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

COE	District	COE	District	COE
Small percentage of funding is unrestricted	Majority of funding is unrestricted and majority of expenses are staff	Multiple Management positions leading countywide work and services	More teachers and staff directly serving students	Many fee for services, contracted work, or excess cost billing for programs

COE LOCAL CONTROL FUNDING FORMULA (LCFF)

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Operations Grant provides funding for oversight responsibilities

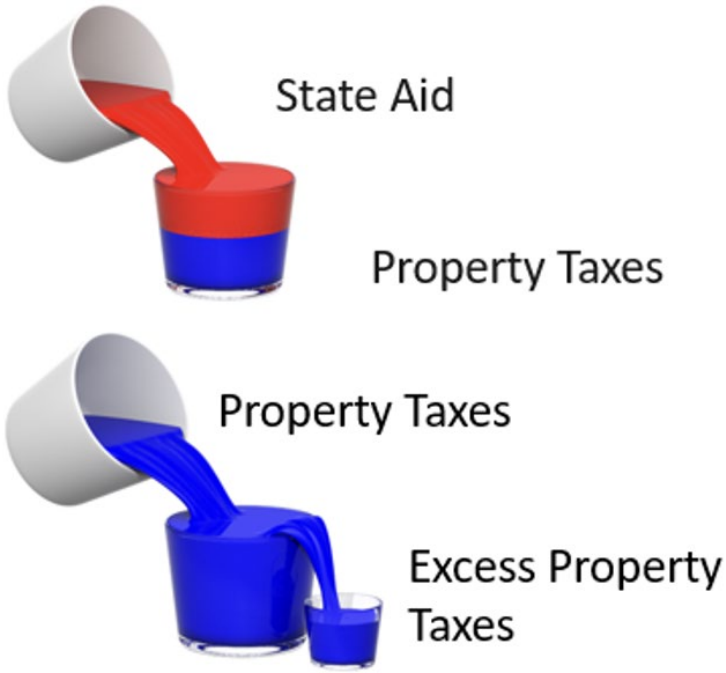
LEA Support provides funding for conducting differentiated assistance and LCAP support activities with districts and charter

Alternative Education Grant provides funding for juvenile court and community schools

Base Rate Funding is provided to COE's operating a juvenile court school and county community school

EXCESS PROPERTY TAXES

Santa Barbara County Education Office
Susan C. Salcido, Superintendent



LCFF Funded

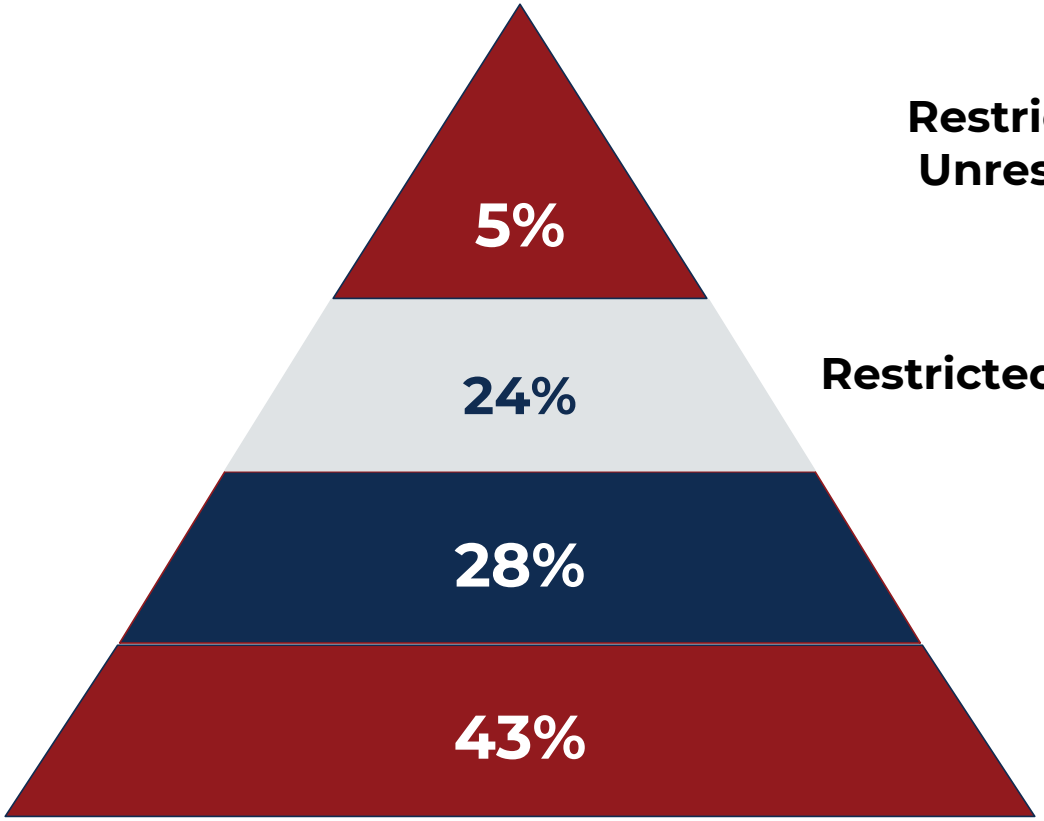
- Local property taxes do not reach the LCFF entitlement
- The state provides additional funding to reach the LCFF entitlement

Community Funded

- Local property taxes exceed LCFF entitlement
- Local district keeps excess property taxes
- COE's return excess property taxes to the state to fund trial courts

SBCEO REVENUE SOURCES

Santa Barbara County Education Office
Susan C. Salcido, Superintendent



Restricted CFRS/CTE and Unrestricted Categorical

Restricted Special Education

LCFF

Restricted ECE

RESTRICTED AND UNRESTRICTED FUNDS

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Restricted Funds

- ❏ Federal Revenues (i.e. Title I)
- ❏ Special Education
- ❏ Child Nutrition
- ❏ Medi-Cal Administrative Activities
- ❏ One-Time Funds (i.e. ESSER)
- ❏ Child Development Funds
- ❏ Program Funds (i.e. CTE)

Unrestricted Funds

- ❏ LCFF Sources
- ❏ Lottery
- ❏ Education Protection Account

INCREASED COSTS AND EMPLOYER CONTRIBUTIONS

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

CalSTRS

Fiscal Year	Contribution Rate
2014-15	8.9%
2023-24	19.1%
2024-25	19.1%
2025-26	19.1%
2026-27	19.1%
2027-28	19.1%

CalPERS

Fiscal Year	Contribution Rate
2014-15	11.8%
2023-24	26.7%
2024-25	27.1%
2025-26	26.8%
2026-27	27.5%
2027-28	28.5%
2028-29	28.2%

2025-26 PROPOSED ADOPTED BUDGET

OVERVIEW OF STATE BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

The May Revision includes a state budget shortfall of $12 billion for the 2025-26 fiscal year. There are various solutions (i.e. the use of reserve funds, funding reductions, and deferrals) being presented to help mitigate the deficit.

The May Revision reflects changing national conditions that economists consider to be a “growth recession”. Tariffs and downgraded personal income tax revenues result in $5.2 billion lower revenue in 2025-26.

The May Revise increased the Prop 98 Guarantee by $2.9 billion over the Budget Act of 2024 forecast. However, this is less than the January projections.

The 2.3% COLA in the May Revision is a reduction from January’s proposal of 2.43%. The COLA is applied to the Local Control Funding Formula (LCFF) and some of the other educational programs funded outside of LCFF.

SBCEO REVENUE CHANGES

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Changes in Revenue

- ❑ Total decrease of $14.2 million
- ❑ Unrestricted General Fund = $0.2 million
- ❑ Restricted General Fund = $5.2 million
- ❑ Child Development Fund = $8.8 million

Revenue Assumptions

- ❑ Increase LCFF by the estimated cost-of-living adjustment (2.3%)
- ❑ Remove expired one-time COVID-19 federal, state, and local grants
- ❑ Decrease funding for Differentiated Assistance
- ❑ Transfer property taxes in excess of the LCFF entitlement to the state ($8.5 million)

SBCEO EXPENDITURE CHANGES

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Changes in Expenditures

- ❑ Total decrease of $6.9 million
- ❑ Unrestricted General Fund = $2.5 million (increase)
- ❑ Restricted General Fund = $4.7 million
- ❑ Child Development Fund = $4.7 million

Expenditure Assumptions

- ❑ Include a 4% increase for all staff
- ❑ Include increases to employer costs for pensions and health benefits
- ❑ Reduce expenditures with the expiration of one-time grants
- ❑ Budget facilities projects in the deferred maintenance and facilities funds

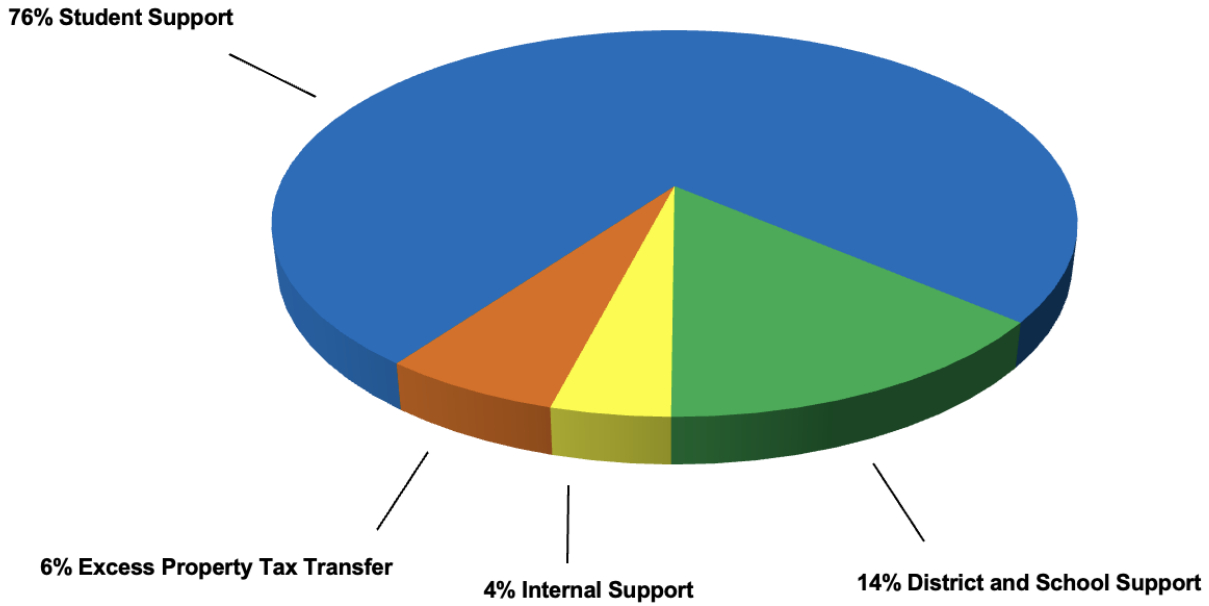
ADOPTED BUDGET FORMAT

Standardized Account Code Structure (SACS)	SACS Funding Codes and Accounting
A uniform statewide financial reporting format	Establishes the General Fund and Child Development Fund as separate accounting entities

2025-26 PROPOSED ADOPTED BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

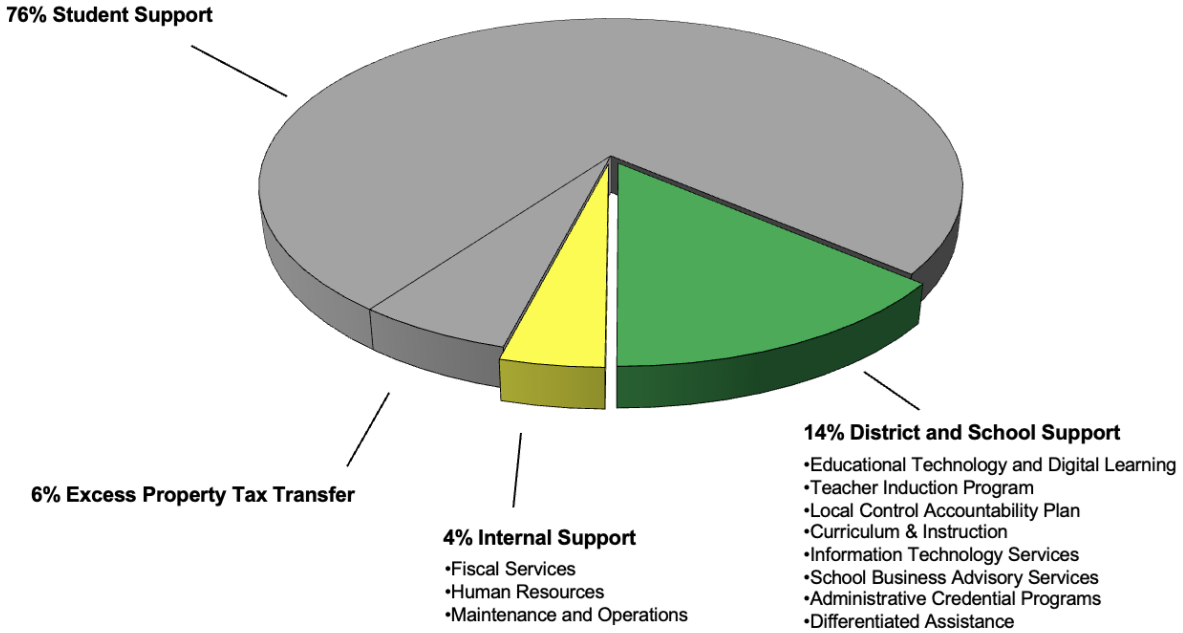
Combined General Fund and Child Development Fund Support Services Budgeted Expenditures



2025-26 PROPOSED ADOPTED BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

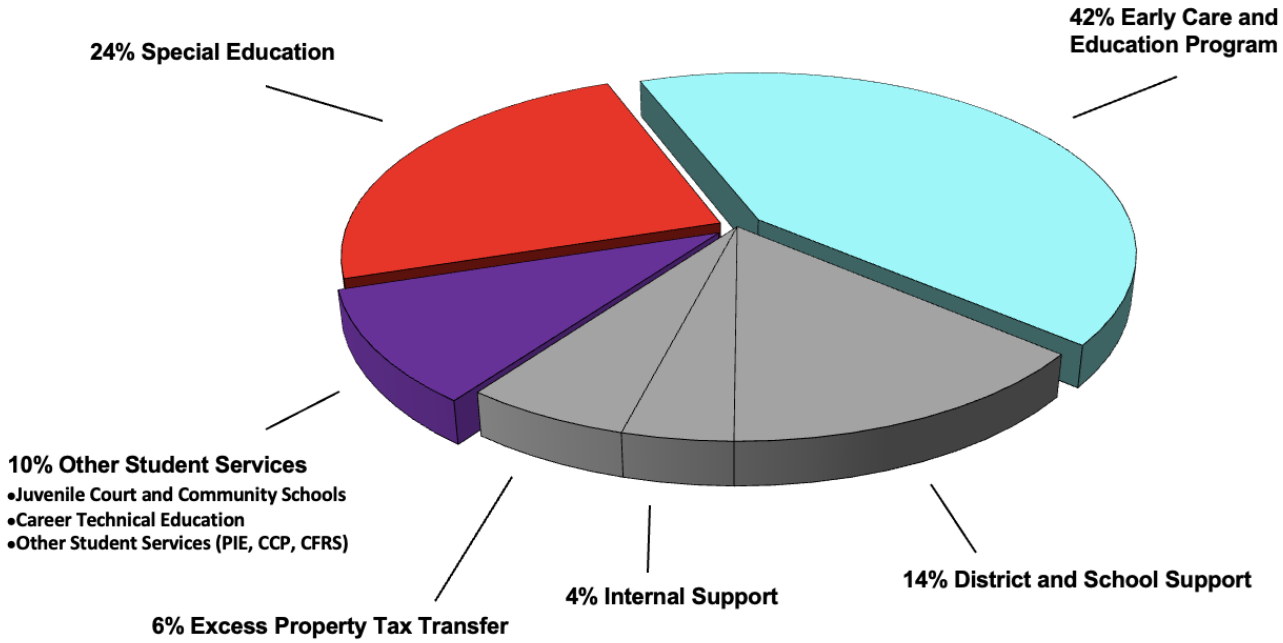
Combined General Fund and Child Development Fund
Internal and District and School Support Budgeted Expenditures (19%)



2025-26 PROPOSED ADOPTED BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

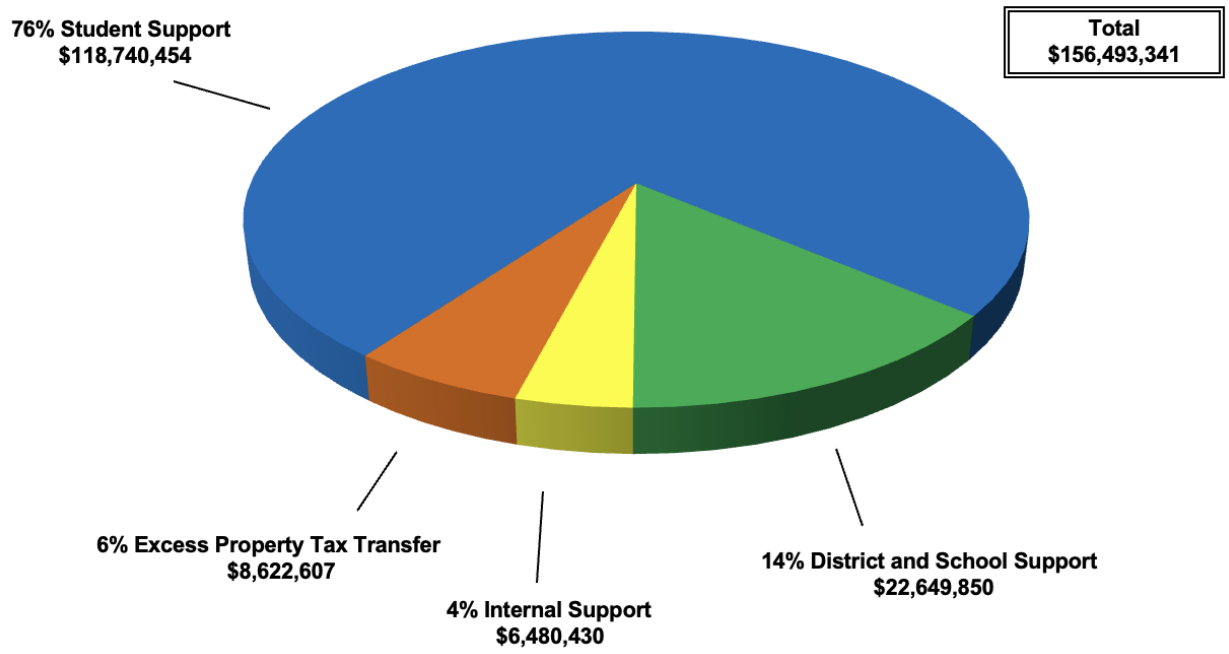
Combined General Fund and Child Development Fund Student Support Services Budgeted Expenditures (76%)



2025-26 PROPOSED ADOPTED BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Combined General Fund and Child Development Fund Support Services Budgeted Expenditures



2025-26 PROPOSED ADOPTED BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Combined General Fund and Child Development Fund

Two-Year Comparison

	2024/25 *Estimated Actuals*	2025/26 *Proposed Budget*
Beginning Balance	**36,449,765**	**45,690,028**
Revenue	172,502,680	158,196,353
Expense	163,262,417	156,493,341
Ending Balance (a)	**45,690,028**	**47,393,040**

2025-26 PROPOSED ADOPTED BUDGET

Separated General Fund and Child Development Fund

Two-Year Comparison

	General Fund - Unrestricted		General Fund - Restricted Programs		Child Development Fund	
	2024/25 Estimated Actuals	2025/26 Proposed Budget	2024/25 Estimated Actuals	2025/26 Proposed Budget	2024/25 Estimated Actuals	2025/26 Proposed Budget
Beginning Balance	**13,501,022**	**16,855,756**	**18,165,429**	**19,804,904**	**4,783,314**	**9,029,368**
Revenue	33,503,197	33,232,921	63,627,877	58,422,090	75,371,606	66,541,342
Expense	30,148,463	32,814,965	61,988,402	57,333,641	71,125,552	66,344,735
Ending Balance (a)	**16,855,756**	**17,273,712**	**19,804,904**	**20,893,353**	**9,029,368**	**9,225,975**

MULTIYEAR PROJECTIONS

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Santa Barbara County Office of Education
Santa Barbara County

Budget, July 1
County School Service
Multiyear Projections
Unrestricted/Restricted

42 10421 0000000
Form MYP
G8BMKHM7G3(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,420,382.00		8,165,248.00		7,234,445.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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	17,012,247.00		17,012,247.00		17,012,247.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		25,432,629.00		25,177,495.00		24,246,692.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		28.21%		26.77%		25.25%

QUESTIONS?

Santa Barbara
County Education Office
Susan C. Salcido, Superintendent

SANTA BARBARA
County Education Office
Susan C. Salcido, Superintendent

THANK YOU!

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

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

Public Hearing:

Place: Santa Barbara County Education Office, Santa Maria Campus

Date: June 12, 2025

Time: 2:00 PM

Adoption Date: June 18, 2025

Signed:

Clerk/Secretary of the County Board

(Original signature required)

Printed Name: Susan Salcido Title: County Superintendent of Schools

Contact person for additional information on the budget reports:

Name: Nicole Evenson

Title: Administrator, Internal Services

Telephone: 805-964-4711, Ext. 5227

E-mail: nevenson@sbceo.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Susan Salcido

Chief Business Official's Name: Steven Torres

CBO's Title: Associate Superintendent, Administrative Services

CBO's Telephone: 805-964-4711, Ext. 5700

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.	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		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)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	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?		X
		• Adoption date of the LCAP or an update to the LCAP	06/18/2025	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	29,745,915.00	220,033.00	29,965,948.00	29,610,007.00	220,033.00	29,830,040.00	-0.5%
2) Federal Revenue		8100-8299	0.00	1,748,134.00	1,748,134.00	50,000.00	1,465,621.00	1,515,621.00	-13.3%
3) Other State Revenue		8300-8599	144,334.00	8,343,347.00	8,487,681.00	144,334.00	10,812,454.00	10,956,788.00	29.1%
4) Other Local Revenue		8600-8799	4,117,347.00	52,247,084.00	56,364,431.00	3,902,098.00	44,885,584.00	48,787,682.00	-13.4%
5) TOTAL, REVENUES			34,007,596.00	62,558,598.00	96,566,194.00	33,706,439.00	57,383,692.00	91,090,131.00	-5.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,672,002.00	15,182,099.00	19,854,101.00	5,171,256.00	15,770,853.00	20,942,109.00	5.5%
2) Classified Salaries		2000-2999	11,164,731.00	10,285,849.00	21,450,580.00	12,310,548.00	9,862,058.00	22,172,606.00	3.4%
3) Employee Benefits		3000-3999	7,347,492.00	13,027,169.00	20,374,661.00	8,144,034.00	13,289,700.00	21,433,734.00	5.2%
4) Books and Supplies		4000-4999	712,384.00	756,673.00	1,469,057.00	666,286.00	640,300.00	1,306,586.00	-11.1%
5) Services and Other Operating Expenditures		5000-5999	4,856,473.00	17,279,411.00	22,135,884.00	4,926,355.00	13,427,995.00	18,354,350.00	-17.1%
6) Capital Outlay		6000-6999	261,367.00	911,990.00	1,173,357.00	31,883.00	231,635.00	263,518.00	-77.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	9,425,603.00	460,351.00	9,885,954.00	9,181,467.00	449,015.00	9,630,482.00	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,447,510.00)	4,084,860.00	(5,362,650.00)	(8,772,785.00)	3,662,085.00	(5,110,700.00)	-4.7%
9) TOTAL, EXPENDITURES			28,992,542.00	61,988,402.00	90,980,944.00	31,659,044.00	57,333,641.00	88,992,685.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,015,054.00	570,196.00	5,585,250.00	2,047,395.00	50,051.00	2,097,446.00	-62.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
b) Transfers Out		7600-7629	1,155,921.00	0.00	1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	558,860.00	0.00	558,860.00	558,860.00	0.00	558,860.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,069,279.00)	1,069,279.00	0.00	(1,038,398.00)	1,038,398.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,660,320.00)	1,069,279.00	(591,041.00)	(1,629,439.00)	1,038,398.00	(591,041.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,354,734.00	1,639,475.00	4,994,209.00	417,956.00	1,088,449.00	1,506,405.00	-69.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,501,022.00	18,165,429.00	31,666,451.00	16,855,756.00	19,804,904.00	36,660,660.00	15.8%
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)			13,501,022.00	18,165,429.00	31,666,451.00	16,855,756.00	19,804,904.00	36,660,660.00	15.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,501,022.00	18,165,429.00	31,666,451.00	16,855,756.00	19,804,904.00	36,660,660.00	15.8%
2) Ending Balance, June 30 (E + F1e)			16,855,756.00	19,804,904.00	36,660,660.00	17,273,712.00	20,893,353.00	38,167,065.00	4.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	37,773.79	4,320.00	42,093.79	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,800,584.00	19,800,584.00	0.00	20,893,353.00	20,893,353.00	5.5%
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	9,302,361.21	0.00	9,302,361.21	8,853,330.00	0.00	8,853,330.00	-4.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,510,621.00	0.00	7,510,621.00	8,420,382.00	0.00	8,420,382.00	12.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	29,673,292.61	21,170,414.07	50,843,706.68				
1) Fair Value Adjustment to Cash in County Treasury		9111	(719,495.00)	0.00	(719,495.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	56,431.38	312,826.26	369,257.64				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	37,773.79	4,320.00	42,093.79				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	67,020.02	0.00	67,020.02				
10) TOTAL, ASSETS			29,120,022.80	21,487,560.33	50,607,583.13				
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	6,984,853.11	119,936.95	7,104,790.06				
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	914,772.74	0.00	914,772.74				
6) TOTAL, LIABILITIES			7,899,625.85	119,936.95	8,019,562.80				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	67,020.02	0.00	67,020.02				
2) TOTAL, DEFERRED INFLOWS			67,020.02	0.00	67,020.02				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			21,153,376.93	21,367,623.38	42,521,000.31				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,819,317.00	0.00	4,819,317.00	4,685,983.00	0.00	4,685,983.00	-2.8%
Education Protection Account State Aid - Current Year		8012	10,446.00	0.00	10,446.00	7,872.00	0.00	7,872.00	-24.6%
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	140,228.00	0.00	140,228.00	140,228.00	0.00	140,228.00	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	42,220,686.00	0.00	42,220,686.00	42,220,686.00	0.00	42,220,686.00	0.0%
Unsecured Roll Taxes		8042	1,527,775.00	0.00	1,527,775.00	1,527,775.00	0.00	1,527,775.00	0.0%
Prior Years' Taxes		8043	202,701.00	0.00	202,701.00	202,701.00	0.00	202,701.00	0.0%
Supplemental Taxes		8044	1,017,854.00	0.00	1,017,854.00	1,017,854.00	0.00	1,017,854.00	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	827,360.00	0.00	827,360.00	827,360.00	0.00	827,360.00	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 Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			50,766,367.00	0.00	50,766,367.00	50,630,459.00	0.00	50,630,459.00	-0.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(21,020,452.00)	220,033.00	(20,800,419.00)	(21,020,452.00)	220,033.00	(20,800,419.00)	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,745,915.00	220,033.00	29,965,948.00	29,610,007.00	220,033.00	29,830,040.00	-0.5%
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	161,194.00	161,194.00	0.00	163,448.00	163,448.00	1.4%
Special Education Discretionary Grants		8182	0.00	134,761.00	134,761.00	0.00	109,208.00	109,208.00	-19.0%
Child Nutrition Programs		8220	0.00	8,988.00	8,988.00	0.00	8,988.00	8,988.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		290,180.00	290,180.00		306,897.00	306,897.00	5.8%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,907.00	3,907.00		3,907.00	3,907.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		325,532.00	325,532.00		318,403.00	318,403.00	-2.2%
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	823,572.00	823,572.00	50,000.00	554,770.00	604,770.00	-26.6%
TOTAL, FEDERAL REVENUE			0.00	1,748,134.00	1,748,134.00	50,000.00	1,465,621.00	1,515,621.00	-13.3%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	2,161,281.00	2,161,281.00	0.00	2,161,281.00	2,161,281.00	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	12,558.00	12,558.00	0.00	12,558.00	12,558.00	0.0%
Mandated Costs Reimbursements		8550	85,723.00	0.00	85,723.00	85,723.00	0.00	85,723.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	34,611.00	6,626.00	41,237.00	34,611.00	11,234.00	45,845.00	11.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		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		696,005.00	696,005.00		363,030.00	363,030.00	-47.8%
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		326,603.00	326,603.00		378,130.00	378,130.00	15.8%
Arts and Music in Schools (Prop 28)	6770	8590		59,680.00	59,680.00		18,916.00	18,916.00	-68.3%
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	24,000.00	5,080,594.00	5,104,594.00	24,000.00	7,867,305.00	7,891,305.00	54.6%
TOTAL, OTHER STATE REVENUE			144,334.00	8,343,347.00	8,487,681.00	144,334.00	10,812,454.00	10,956,788.00	29.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
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	247,352.00	247,352.00	0.00	247,352.00	247,352.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	85,285.00	0.00	85,285.00	85,285.00	0.00	85,285.00	0.0%
Interest		8660	1,207,633.00	4,000.00	1,211,633.00	1,207,633.00	0.00	1,207,633.00	-0.3%
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	224,247.00	13,683,815.00	13,908,062.00	206,434.00	9,520,098.00	9,726,532.00	-30.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	319,791.00	3,278,452.00	3,598,243.00	334,654.00	2,783,634.00	3,118,288.00	-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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	461,975.00	4,905,450.00	5,367,425.00	409,042.00	4,938,092.00	5,347,134.00	-0.4%
Tuition		8710	1,818,416.00	0.00	1,818,416.00	1,659,050.00	0.00	1,659,050.00	-8.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		30,128,015.00	30,128,015.00		27,396,408.00	27,396,408.00	-9.1%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,117,347.00	52,247,084.00	56,364,431.00	3,902,098.00	44,885,584.00	48,787,682.00	-13.4%
TOTAL, REVENUES			34,007,596.00	62,558,598.00	96,566,194.00	33,706,439.00	57,383,692.00	91,090,131.00	-5.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,211,992.00	7,351,914.00	8,563,906.00	966,425.00	7,387,699.00	8,354,124.00	-2.4%
Certificated Pupil Support Salaries		1200	57,055.00	4,551,784.00	4,608,839.00	106,249.00	5,374,268.00	5,480,517.00	18.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,248,371.00	2,935,863.00	6,184,234.00	3,939,644.00	2,610,567.00	6,550,211.00	5.9%
Other Certificated Salaries		1900	154,584.00	342,538.00	497,122.00	158,938.00	398,319.00	557,257.00	12.1%
TOTAL, CERTIFICATED SALARIES			4,672,002.00	15,182,099.00	19,854,101.00	5,171,256.00	15,770,853.00	20,942,109.00	5.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	264,903.00	5,400,582.00	5,665,485.00	302,821.00	4,719,473.00	5,022,294.00	-11.4%
Classified Support Salaries		2200	577,026.00	572,254.00	1,149,280.00	580,336.00	573,223.00	1,153,559.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	5,233,035.00	748,759.00	5,981,794.00	5,758,638.00	794,246.00	6,552,884.00	9.5%
Clerical, Technical and Office Salaries		2400	5,006,480.00	1,741,114.00	6,747,594.00	5,544,748.00	1,821,468.00	7,366,216.00	9.2%
Other Classified Salaries		2900	83,287.00	1,823,140.00	1,906,427.00	124,005.00	1,953,648.00	2,077,653.00	9.0%
TOTAL, CLASSIFIED SALARIES			11,164,731.00	10,285,849.00	21,450,580.00	12,310,548.00	9,862,058.00	22,172,606.00	3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	865,094.00	4,041,259.00	4,906,353.00	1,012,726.00	4,206,801.00	5,219,527.00	6.4%
PERS		3201-3202	3,009,310.00	2,821,129.00	5,830,439.00	3,284,731.00	2,738,262.00	6,022,993.00	3.3%
OASDI/Medicare/Alternative		3301-3302	238,654.00	386,567.00	625,221.00	260,072.00	407,987.00	668,059.00	6.9%
Health and Welfare Benefits		3401-3402	2,871,585.00	5,167,254.00	8,038,839.00	3,201,260.00	5,337,566.00	8,538,826.00	6.2%
Unemployment Insurance		3501-3502	7,797.00	12,629.00	20,426.00	8,669.00	12,748.00	21,417.00	4.9%
Workers' Compensation		3601-3602	266,571.00	429,514.00	696,085.00	296,437.00	431,009.00	727,446.00	4.5%
OPEB, Allocated		3701-3702	16,086.00	0.00	16,086.00	17,319.00	0.00	17,319.00	7.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	72,395.00	168,817.00	241,212.00	62,820.00	155,327.00	218,147.00	-9.6%
TOTAL, EMPLOYEE BENEFITS			7,347,492.00	13,027,169.00	20,374,661.00	8,144,034.00	13,289,700.00	21,433,734.00	5.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	17,500.00	0.00	17,500.00	0.00	25,000.00	25,000.00	42.9%
Books and Other Reference Materials		4200	4,339.00	26,475.00	30,814.00	4,339.00	19,200.00	23,539.00	-23.6%
Materials and Supplies		4300	495,673.00	540,270.00	1,035,943.00	491,165.00	418,565.00	909,730.00	-12.2%
Noncapitalized Equipment		4400	194,872.00	189,108.00	383,980.00	170,782.00	176,715.00	347,497.00	-9.5%
Food		4700	0.00	820.00	820.00	0.00	820.00	820.00	0.0%
TOTAL, BOOKS AND SUPPLIES			712,384.00	756,673.00	1,469,057.00	666,286.00	640,300.00	1,306,586.00	-11.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,398,227.00	2,398,227.00	0.00	3,449,158.00	3,449,158.00	43.8%
Travel and Conferences		5200	312,661.00	533,275.00	845,936.00	343,176.00	505,830.00	849,006.00	0.4%
Dues and Memberships		5300	131,697.00	13,226.00	144,923.00	128,297.00	17,924.00	146,221.00	0.9%
Insurance		5400 - 5450	69,723.00	0.00	69,723.00	80,128.00	0.00	80,128.00	14.9%
Operations and Housekeeping Services		5500	328,353.00	153,487.00	481,840.00	342,465.00	128,703.00	471,168.00	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	776,386.00	437,605.00	1,213,991.00	843,742.00	403,726.00	1,247,468.00	2.8%
Transfers of Direct Costs		5710	(112,153.00)	112,153.00	0.00	(79,114.00)	79,114.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(77,561.00)	(21,150.00)	(98,711.00)	(31,586.00)	(18,000.00)	(49,586.00)	-49.8%
Professional/Consulting Services and Operating Expenditures		5800	3,170,020.00	13,540,726.00	16,710,746.00	3,048,053.00	8,741,857.00	11,789,910.00	-29.4%
Communications		5900	257,347.00	111,862.00	369,209.00	251,194.00	119,683.00	370,877.00	0.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,856,473.00	17,279,411.00	22,135,884.00	4,926,355.00	13,427,995.00	18,354,350.00	-17.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	538,791.00	548,791.00	10,000.00	0.00	10,000.00	-98.2%
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	26,309.00	240,021.00	266,330.00	9,000.00	135,400.00	144,400.00	-45.8%
Equipment Replacement		6500	7,973.00	36,943.00	44,916.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	217,085.00	96,235.00	313,320.00	12,883.00	96,235.00	109,118.00	-65.2%
TOTAL, CAPITAL OUTLAY			261,367.00	911,990.00	1,173,357.00	31,883.00	231,635.00	263,518.00	-77.5%
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	157,142.00	157,142.00	0.00	145,806.00	145,806.00	-7.2%
Payments to County Offices		7142	0.00	303,209.00	303,209.00	0.00	303,209.00	303,209.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	8,866,743.00	0.00	8,866,743.00	8,622,607.00	0.00	8,622,607.00	-2.8%
Debt Service									
Debt Service - Interest		7438	33,272.00	0.00	33,272.00	33,272.00	0.00	33,272.00	0.0%
Other Debt Service - Principal		7439	525,588.00	0.00	525,588.00	525,588.00	0.00	525,588.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,425,603.00	460,351.00	9,885,954.00	9,181,467.00	449,015.00	9,630,482.00	-2.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,084,860.00)	4,084,860.00	0.00	(3,662,085.00)	3,662,085.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,362,650.00)	0.00	(5,362,650.00)	(5,110,700.00)	0.00	(5,110,700.00)	-4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,447,510.00)	4,084,860.00	(5,362,650.00)	(8,772,785.00)	3,662,085.00	(5,110,700.00)	-4.7%
TOTAL, EXPENDITURES			28,992,542.00	61,988,402.00	90,980,944.00	31,659,044.00	57,333,641.00	88,992,685.00	-2.2%
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	6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,155,921.00	0.00	1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,155,921.00	0.00	1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	558,860.00	0.00	558,860.00	558,860.00	0.00	558,860.00	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			558,860.00	0.00	558,860.00	558,860.00	0.00	558,860.00	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	(1,069,279.00)	1,069,279.00	0.00	(1,038,398.00)	1,038,398.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,069,279.00)	1,069,279.00	0.00	(1,038,398.00)	1,038,398.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,660,320.00)	1,069,279.00	(591,041.00)	(1,629,439.00)	1,038,398.00	(591,041.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	29,745,915.00	220,033.00	29,965,948.00	29,610,007.00	220,033.00	29,830,040.00	-0.5%
2) Federal Revenue		8100-8299	0.00	1,748,134.00	1,748,134.00	50,000.00	1,465,621.00	1,515,621.00	-13.3%
3) Other State Revenue		8300-8599	144,334.00	8,343,347.00	8,487,681.00	144,334.00	10,812,454.00	10,956,788.00	29.1%
4) Other Local Revenue		8600-8799	4,117,347.00	52,247,084.00	56,364,431.00	3,902,098.00	44,885,584.00	48,787,682.00	-13.4%
5) TOTAL, REVENUES			34,007,596.00	62,558,598.00	96,566,194.00	33,706,439.00	57,383,692.00	91,090,131.00	-5.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,877,350.00	23,322,146.00	26,199,496.00	2,523,469.00	23,411,411.00	25,934,880.00	-1.0%
2) Instruction - Related Services	2000-2999		6,809,878.00	16,702,211.00	23,512,089.00	7,599,922.00	14,225,521.00	21,825,443.00	-7.2%
3) Pupil Services	3000-3999		188,932.00	11,881,681.00	12,070,613.00	361,089.00	10,811,055.00	11,172,144.00	-7.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		426,443.00	1,036,638.00	1,463,081.00	452,303.00	966,459.00	1,418,762.00	-3.0%
6) Enterprise	6000-6999		260,827.00	0.00	260,827.00	277,900.00	0.00	277,900.00	6.5%
7) General Administration	7000-7999		5,999,434.00	7,481,642.00	13,481,076.00	8,406,763.00	7,013,330.00	15,420,093.00	14.4%
8) Plant Services	8000-8999		3,004,075.00	1,103,733.00	4,107,808.00	2,856,131.00	456,850.00	3,312,981.00	-19.3%
9) Other Outgo	9000-9999	Except 7600-7699	9,425,603.00	460,351.00	9,885,954.00	9,181,467.00	449,015.00	9,630,482.00	-2.6%
10) TOTAL, EXPENDITURES			28,992,542.00	61,988,402.00	90,980,944.00	31,659,044.00	57,333,641.00	88,992,685.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,015,054.00	570,196.00	5,585,250.00	2,047,395.00	50,051.00	2,097,446.00	-62.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
b) Transfers Out		7600-7629	1,155,921.00	0.00	1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	558,860.00	0.00	558,860.00	558,860.00	0.00	558,860.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,069,279.00)	1,069,279.00	0.00	(1,038,398.00)	1,038,398.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,660,320.00)	1,069,279.00	(591,041.00)	(1,629,439.00)	1,038,398.00	(591,041.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,354,734.00	1,639,475.00	4,994,209.00	417,956.00	1,088,449.00	1,506,405.00	-69.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,501,022.00	18,165,429.00	31,666,451.00	16,855,756.00	19,804,904.00	36,660,660.00	15.8%
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)			13,501,022.00	18,165,429.00	31,666,451.00	16,855,756.00	19,804,904.00	36,660,660.00	15.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,501,022.00	18,165,429.00	31,666,451.00	16,855,756.00	19,804,904.00	36,660,660.00	15.8%
2) Ending Balance, June 30 (E + F1e)			16,855,756.00	19,804,904.00	36,660,660.00	17,273,712.00	20,893,353.00	38,167,065.00	4.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	37,773.79	4,320.00	42,093.79	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,800,584.00	19,800,584.00	0.00	20,893,353.00	20,893,353.00	5.5%
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	9,302,361.21	0.00	9,302,361.21	8,853,330.00	0.00	8,853,330.00	-4.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,510,621.00	0.00	7,510,621.00	8,420,382.00	0.00	8,420,382.00	12.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,459.00	0.00
6018	Student Support and Enrichment Block Grant	385,680.00	421,592.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	480,178.00	281,022.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	62,000.00	62,000.00
6266	Educator Effectiveness, FY 2021-22	286,539.00	223,166.00
6300	Lottery: Instructional Materials	48,201.00	27,566.00
6333	CA Community Schools Partnership Act - Coordination Grant	59,159.00	42,741.00
6371	CalWORKs for ROCP or Adult Education	53,847.00	53,847.00
6546	Mental Health-Related Services	3,706.00	7,412.00
6620	Reversing Opioid Overdoses	29,157.00	29,157.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	50,310.00	49,110.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	192,751.00	211,667.00
7399	LCFF Equity Multiplier	16,915.00	55,072.00
7412	A-G Access/Success Grant	74,542.00	74,542.00
7413	A-G Learning Loss Mitigation Grant	70,462.00	70,218.00
7435	Learning Recovery Emergency Block Grant	29,567.00	29,567.00
7810	Other Restricted State	5,692.00	5,332.00
9010	Other Restricted Local	17,949,419.00	19,249,342.00
Total, Restricted Balance		19,800,584.00	20,893,353.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,527,462.00	12,405,636.00	-39.6%
3) Other State Revenue		8300-8599	54,397,451.00	53,714,858.00	-1.3%
4) Other Local Revenue		8600-8799	446,693.00	420,848.00	-5.8%
5) TOTAL, REVENUES			75,371,606.00	66,541,342.00	-11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,784,787.00	3,143,270.00	12.9%
2) Classified Salaries		2000-2999	3,291,621.00	3,866,813.00	17.5%
3) Employee Benefits		3000-3999	3,566,698.00	4,192,485.00	17.5%
4) Books and Supplies		4000-4999	573,066.00	287,439.00	-49.8%
5) Services and Other Operating Expenditures		5000-5999	55,375,632.00	49,737,028.00	-10.2%
6) Capital Outlay		6000-6999	171,098.00	7,000.00	-95.9%
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	5,362,650.00	5,110,700.00	-4.7%
9) TOTAL, EXPENDITURES			71,125,552.00	66,344,735.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,246,054.00	196,607.00	-95.4%
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)			4,246,054.00	196,607.00	-95.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,783,314.00	9,029,368.00	88.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,783,314.00	9,029,368.00	88.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,783,314.00	9,029,368.00	88.8%
2) Ending Balance, June 30 (E + F1e)			9,029,368.00	9,225,975.00	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,472,363.00	7,657,970.00	2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,557,005.00	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	1,568,005.00	New
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	18,887,191.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	(86,402.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	371,017.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,171,807.50		
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	174,693.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	114,223.66		
6) TOTAL, LIABILITIES			288,917.60		
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)			18,882,889.90		
FEDERAL REVENUE					
Child Nutrition Programs		8220	851,851.00	750,310.00	-11.9%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	19,675,611.00	11,655,326.00	-40.8%
TOTAL, FEDERAL REVENUE			20,527,462.00	12,405,636.00	-39.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	36,843.00	16,750.00	-54.5%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	5,436,011.00	5,326,482.00	-2.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	48,924,597.00	48,371,626.00	-1.1%
TOTAL, OTHER STATE REVENUE			54,397,451.00	53,714,858.00	-1.3%
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%
Interest		8660	239,391.00	331,987.00	38.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	19,500.00	19,657.00	0.8%
Interagency Services		8677	5,100.00	0.00	-100.0%
All Other Fees and Contracts		8689	182,702.00	69,204.00	-62.1%
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			446,693.00	420,848.00	-5.8%
TOTAL, REVENUES			75,371,606.00	66,541,342.00	-11.7%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,716,166.00	1,970,315.00	14.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	430,556.00	510,114.00	18.5%
Other Certificated Salaries		1900	638,065.00	662,841.00	3.9%
TOTAL, CERTIFICATED SALARIES			2,784,787.00	3,143,270.00	12.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	625.00	0.00	-100.0%
Classified Support Salaries		2200	180,802.00	268,821.00	48.7%
Classified Supervisors' and Administrators' Salaries		2300	535,373.00	596,464.00	11.4%
Clerical, Technical and Office Salaries		2400	1,490,888.00	1,796,776.00	20.5%
Other Classified Salaries		2900	1,083,933.00	1,204,752.00	11.1%
TOTAL, CLASSIFIED SALARIES			3,291,621.00	3,866,813.00	17.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	537,879.00	601,870.00	11.9%
PERS		3201-3202	1,036,970.00	1,208,582.00	16.5%
OASDI/Medicare/Alternative		3301-3302	91,673.00	106,223.00	15.9%
Health and Welfare Benefits		3401-3402	1,762,396.00	2,124,964.00	20.6%
Unemployment Insurance		3501-3502	3,039.00	3,488.00	14.8%
Workers' Compensation		3601-3602	102,942.00	118,210.00	14.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	31,799.00	29,148.00	-8.3%
TOTAL, EMPLOYEE BENEFITS			3,566,698.00	4,192,485.00	17.5%
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	310,737.00	180,988.00	-41.8%
Noncapitalized Equipment		4400	205,914.00	52,631.00	-74.4%
Food		4700	56,415.00	53,820.00	-4.6%
TOTAL, BOOKS AND SUPPLIES			573,066.00	287,439.00	-49.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	708,715.00	0.00	-100.0%
Travel and Conferences		5200	123,040.00	87,632.00	-28.8%
Dues and Memberships		5300	20,735.00	21,085.00	1.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	52,832.00	52,462.00	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	227,975.00	209,619.00	-8.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	97,461.00	48,336.00	-50.4%
Professional/Consulting Services and Operating Expenditures		5800	54,112,191.00	49,285,827.00	-8.9%
Communications		5900	32,683.00	32,067.00	-1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,375,632.00	49,737,028.00	-10.2%
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	10,000.00	0.00	-100.0%
Equipment		6400	161,098.00	7,000.00	-95.7%
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			171,098.00	7,000.00	-95.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,362,650.00	5,110,700.00	-4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,362,650.00	5,110,700.00	-4.7%
TOTAL, EXPENDITURES			71,125,552.00	66,344,735.00	-6.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,527,462.00	12,405,636.00	-39.6%
3) Other State Revenue		8300-8599	54,397,451.00	53,714,858.00	-1.3%
4) Other Local Revenue		8600-8799	446,693.00	420,848.00	-5.8%
5) TOTAL, REVENUES			75,371,606.00	66,541,342.00	-11.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,576,898.00	3,647,810.00	-20.3%
2) Instruction - Related Services	2000-2999		4,254,952.00	4,848,697.00	14.0%
3) Pupil Services	3000-3999		1,055,771.00	942,741.00	-10.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		55,734,329.00	51,659,120.00	-7.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,362,650.00	5,110,700.00	-4.7%
8) Plant Services	8000-8999		140,952.00	135,667.00	-3.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			71,125,552.00	66,344,735.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,246,054.00	196,607.00	-95.4%
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)			4,246,054.00	196,607.00	-95.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,783,314.00	9,029,368.00	88.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,783,314.00	9,029,368.00	88.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,783,314.00	9,029,368.00	88.8%
2) Ending Balance, June 30 (E + F1e)			9,029,368.00	9,225,975.00	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,472,363.00	7,657,970.00	2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,557,005.00	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	1,568,005.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	2,205.00	2,205.00
5059	Early Education: ARP California State Preschool Program One-time Stipend	157,313.00	157,313.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	538,197.00	541,848.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	394,522.00	422,033.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	22,838.00	22,838.00
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	113.00	253.00
6130	Early Education: Center-Based Reserve Account	587,188.00	595,043.00
6132	Early Education: Alternative Payment Reserve Account for Department of Social Services Programs	221,228.00	224,727.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	2,671,438.00	2,671,438.00
7810	Other Restricted State	1,701,843.00	1,701,843.00
9010	Other Restricted Local	1,175,478.00	1,318,429.00
Total, Restricted Balance		7,472,363.00	7,657,970.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,995.00	46,995.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			46,995.00	46,995.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,975.00	40,975.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,975.00	40,975.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,020.00	6,020.00	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	6,020.00	6,020.00	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			(6,020.00)	(6,020.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	54,850.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			54,850.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			54,850.71		
FEDERAL REVENUE					
Forest Reserve Funds		8260	6,020.00	6,020.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	40,975.00	40,975.00	0.0%
TOTAL, FEDERAL REVENUE			46,995.00	46,995.00	0.0%
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			46,995.00	46,995.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	40,975.00	40,975.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		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)			40,975.00	40,975.00	0.0%
TOTAL, EXPENDITURES			40,975.00	40,975.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	6,020.00	6,020.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,020.00	6,020.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,995.00	46,995.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			46,995.00	46,995.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	40,975.00	40,975.00	0.0%
10) TOTAL, EXPENDITURES			40,975.00	40,975.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,020.00	6,020.00	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	6,020.00	6,020.00	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			(6,020.00)	(6,020.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,012,247.00	17,012,247.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,012,247.00	17,012,247.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,012,247.00	17,012,247.00	0.0%
2) Ending Balance, June 30 (E + F1e)			17,012,247.00	17,012,247.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	17,012,247.00	17,012,247.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,012,246.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,012,246.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			17,012,246.99		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,012,247.00	17,012,247.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,012,247.00	17,012,247.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,012,247.00	17,012,247.00	0.0%
2) Ending Balance, June 30 (E + F1e)			17,012,247.00	17,012,247.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	17,012,247.00	17,012,247.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	348,057.00	353,682.00	1.6%
5) TOTAL, REVENUES			348,057.00	353,682.00	1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,375.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,246,807.00	550,000.00	-55.9%
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			1,252,182.00	550,000.00	-56.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(904,125.00)	(196,318.00)	-78.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,155,921.00	1,155,921.00	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			1,155,921.00	1,155,921.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			251,796.00	959,603.00	281.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,939,391.00	35,191,187.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,939,391.00	35,191,187.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,939,391.00	35,191,187.00	0.7%
2) Ending Balance, June 30 (E + F1e)			35,191,187.00	36,150,790.00	2.7%
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	1,174,099.00	1,527,781.00	30.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	34,017,088.00	34,623,009.00	1.8%
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	34,924,032.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(390,160.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			34,533,872.29		
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)			34,533,872.29		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	331,735.00	331,735.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,322.00	21,947.00	34.5%
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			348,057.00	353,682.00	1.6%
TOTAL, REVENUES			348,057.00	353,682.00	1.6%
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%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,375.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,375.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	664,657.00	403,000.00	-39.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	455,150.00	79,500.00	-82.5%
Equipment Replacement		6500	127,000.00	67,500.00	-46.9%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,246,807.00	550,000.00	-55.9%
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			1,252,182.00	550,000.00	-56.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,155,921.00	1,155,921.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,155,921.00	1,155,921.00	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%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,155,921.00	1,155,921.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	348,057.00	353,682.00	1.6%
5) TOTAL, REVENUES			348,057.00	353,682.00	1.6%
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		1,252,182.00	550,000.00	-56.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,252,182.00	550,000.00	-56.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(904,125.00)	(196,318.00)	-78.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,155,921.00	1,155,921.00	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			1,155,921.00	1,155,921.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			251,796.00	959,603.00	281.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,939,391.00	35,191,187.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,939,391.00	35,191,187.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,939,391.00	35,191,187.00	0.7%
2) Ending Balance, June 30 (E + F1e)			35,191,187.00	36,150,790.00	2.7%
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	1,174,099.00	1,527,781.00	30.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	34,017,088.00	34,623,009.00	1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	1,174,099.00	1,527,781.00
Total, Restricted Balance		1,174,099.00	1,527,781.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,852,843.00	9,082,843.00	2.6%
5) TOTAL, REVENUES			8,852,843.00	9,082,843.00	2.6%
B. EXPENSES					
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	38,468.00	35,259.00	-8.3%
5) Services and Other Operating Expenses		5000-5999	8,222,880.00	8,257,215.00	0.4%
6) Depreciation and Amortization		6000-6999	2,972.00	2,972.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			8,264,320.00	8,295,446.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			588,523.00	787,397.00	33.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			588,523.00	787,397.00	33.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,901,540.00	14,490,063.00	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,901,540.00	14,490,063.00	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,901,540.00	14,490,063.00	4.2%
2) Ending Net Position, June 30 (E + F1e)			14,490,063.00	15,277,460.00	5.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,485.69	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	14,488,577.31	15,277,460.00	5.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,357,396.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(395,926.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	150,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,049.64		
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	31,648.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	23,771.34		
g) Accumulated Depreciation - Equipment		9445	(22,285.65)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			32,147,653.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	24,251,321.51		
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) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			24,251,321.51		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			7,896,332.20		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	620,000.00	850,000.00	37.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	8,232,843.00	8,232,843.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,852,843.00	9,082,843.00	2.6%
TOTAL, REVENUES			8,852,843.00	9,082,843.00	2.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
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	24,600.00	24,600.00	0.0%
Noncapitalized Equipment		4400	13,868.00	10,659.00	-23.1%
TOTAL, BOOKS AND SUPPLIES			38,468.00	35,259.00	-8.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	1,240.00	1,240.00	0.0%
Insurance		5400-5450	379,170.00	396,731.00	4.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,914.00	8,914.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,250.00	1,250.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	7,831,442.00	7,848,216.00	0.2%
Communications		5900	864.00	864.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,222,880.00	8,257,215.00	0.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	2,972.00	2,972.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			2,972.00	2,972.00	0.0%
TOTAL, EXPENSES			8,264,320.00	8,295,446.00	0.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,852,843.00	9,082,843.00	2.6%
5) TOTAL, REVENUES			8,852,843.00	9,082,843.00	2.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,264,320.00	8,295,446.00	0.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,264,320.00	8,295,446.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			588,523.00	787,397.00	33.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			588,523.00	787,397.00	33.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,901,540.00	14,490,063.00	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,901,540.00	14,490,063.00	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,901,540.00	14,490,063.00	4.2%
2) Ending Net Position, June 30 (E + F1e)			14,490,063.00	15,277,460.00	5.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,485.69	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	14,488,577.31	15,277,460.00	5.4%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	29.49	29.49	29.49	29.49	29.49	29.49
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	4.91	4.91	4.91	4.91	4.91	4.91
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	34.40	34.40	34.40	34.40	34.40	34.40
2. District Funded County Program ADA						
a. County Community Schools	15.66	15.66	15.66	15.66	15.66	15.66
b. Special Education-Special Day Class	40.29	40.29	40.29	40.29	40.29	40.29
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	28.65	0.00	0.00	28.65	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	55.95	84.60	55.95	55.95	84.60	55.95
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	90.35	119.00	90.35	90.35	119.00	90.35
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	62,165.21	62,802.03	62,802.03	62,802.03	62,802.03	62,802.03
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

Total liabilities actuarially determined: $ _____

Less: Amount of total liabilities reserved in budget: $ _____

Estimated accrued but unfunded liabilities: $ 0.00

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

Reserves for open claims $11,751,314; IBNRs $4,799,295.

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

Signed _____ Date of Meeting: June 18, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

For additional information on this certification, please contact:

Name: Nicole Evenson

Title: Administrator, Internal Services

Telephone: 805-964-4711 Ext. 5227

E-mail: nevenson@sbceo.org

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			49,064,524.48	47,646,010.83	46,976,411.21	46,437,293.86	48,633,426.47	53,849,579.09	57,113,025.24	58,113,683.78
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		235,965.80	235,965.80	426,953.94	424,738.44	424,738.44	426,953.94	424,738.44	424,738.44
Property Taxes	8020-8079		67,343.06	307.78	16,923.04	1,571,031.86	6,748,762.40	16,018,093.81	1,311,182.27	192.93
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	(9,353,948.42)	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	1,186.71	125,861.57	42,259.20	13,468.31	38,223.96	231,652.64
Other State Revenue	8300-8599		165,848.95	1,958,125.57	309,616.97	1,534,359.41	403,857.16	427,554.35	793,733.40	1,551,134.93
Other Local Revenue	8600-8799		3,204,213.83	1,759,060.80	4,451,982.53	4,824,760.34	3,693,328.62	2,708,776.86	4,634,576.19	4,320,234.77
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,673,371.64	3,953,459.95	5,206,663.19	8,480,751.62	11,312,945.82	10,240,898.85	7,202,454.26	6,527,953.71
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		892,056.36	1,004,402.40	1,679,458.71	1,752,454.53	1,731,441.22	1,741,824.31	1,718,626.74	1,730,609.82
Classified Salaries	2000-2999		1,187,420.66	1,660,812.45	1,713,671.94	1,724,928.97	1,732,265.89	1,832,384.07	1,700,712.05	1,734,347.89
Employee Benefits	3000-3999		939,457.71	1,252,426.66	1,566,180.09	1,588,771.25	1,586,705.03	1,591,165.39	1,574,050.56	1,592,397.83
Books and Supplies	4000-4999		14,973.08	120,700.98	85,969.83	88,804.21	52,142.45	114,136.69	48,541.11	44,243.35
Services	5000-5999		2,038,744.30	561,103.49	661,219.13	1,092,898.76	920,516.54	1,608,382.51	1,092,201.29	1,007,842.86
Capital Outlay	6000-6999		0.00	4,380.41	4,661.50	2,141.95	0.00	44,886.15	22,990.39	43,317.77
Other Outgo	7000-7499		19,233.18	19,233.18	34,619.34	34,619.34	73,722.07	44,673.58	44,673.58	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,091,885.29	4,623,059.57	5,745,780.54	6,284,619.01	6,096,793.20	6,977,452.70	6,201,795.72	6,152,759.52
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,418,513.65)	(669,599.62)	(539,117.35)	2,196,132.61	5,216,152.62	3,263,446.15	1,000,658.54	375,194.19
F. ENDING CASH (A + E)			47,646,010.83	46,976,411.21	46,437,293.86	48,633,426.47	53,849,579.09	57,113,025.24	58,113,683.78	58,488,877.97
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		58,488,877.97	73,775,306.17	80,312,904.66	80,569,126.87				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	426,953.94	424,738.44	424,738.44	426,953.94	(34,323.00)	0.00	4,693,855.00	4,693,855.00
Property Taxes	8020-8079	17,228,178.81	15,973,177.00	931,686.20	1,716,462.55	(15,646,737.71)	0.00	45,936,604.00	45,936,604.00
Miscellaneous Funds	8080-8099	0.00	(8,461,979.38)	1,239.86	(2,174,209.22)	(811,521.84)	0.00	(20,800,419.00)	(20,800,419.00)
Federal Revenue	8100-8299	85,846.21	148,785.11	89,653.89	382,254.74	356,428.66	0.00	1,515,621.00	1,515,621.00
Other State Revenue	8300-8599	1,267,690.45	13,263.30	744,907.98	1,681,076.47	105,619.06	0.00	10,956,788.00	10,956,788.00
Other Local Revenue	8600-8799	2,648,433.66	4,863,246.68	4,697,196.09	6,090,486.47	891,385.16	0.00	48,787,682.00	48,787,682.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	6,020.00	0.00	0.00	6,020.00	6,020.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	558,860.00	0.00	0.00	558,860.00	558,860.00
TOTAL RECEIPTS		21,657,103.07	12,961,231.15	6,889,422.46	8,687,904.95	(15,139,149.67)	0.00	91,655,011.00	91,655,011.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,716,526.25	1,701,401.86	1,551,412.38	1,856,434.19	1,865,460.24	(.01)	20,942,109.00	20,942,109.00
Classified Salaries	2000-2999	1,846,018.01	1,809,056.27	1,574,980.07	1,952,799.06	1,703,210.90	(2.23)	22,172,606.00	22,172,606.00
Employee Benefits	3000-3999	1,586,548.57	1,579,719.78	1,568,372.76	3,079,714.64	1,928,221.58	2.15	21,433,734.00	21,433,734.00
Books and Supplies	4000-4999	40,126.17	68,651.56	80,296.50	133,019.86	414,980.34	(.13)	1,306,586.00	1,306,586.00
Services	5000-5999	1,125,257.48	1,215,094.68	1,812,025.86	2,673,973.67	2,545,087.59	1.84	18,354,350.00	18,354,350.00
Capital Outlay	6000-6999	19,880.64	13,381.10	13,132.68	94,745.39	0.00	.02	263,518.00	263,518.00
Other Outgo	7000-7499	36,317.75	36,327.41	32,980.00	2,874,647.32	1,126,589.25	142,146.00	4,519,782.00	4,519,782.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,155,921.00	0.00	0.00	1,155,921.00	1,155,921.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		6,370,674.87	6,423,632.66	6,633,200.25	13,821,255.13	9,583,549.90	142,147.64	90,148,606.00	90,148,606.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
E. NET INCREASE/DECREASE (B - C + D)		15,286,428.20	6,537,598.49	256,222.21	(5,133,350.18)	(24,722,699.57)	(142,147.64)	1,506,405.00	1,506,405.00
F. ENDING CASH (A + E)		73,775,306.17	80,312,904.66	80,569,126.87	75,435,776.69				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								50,570,929.48	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			75,435,776.69	75,435,776.69	75,435,776.69	75,435,776.69	75,435,776.69	75,435,776.69	75,435,776.69	75,435,776.69
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			75,435,776.69	75,435,776.69	75,435,776.69	75,435,776.69	75,435,776.69	75,435,776.69	75,435,776.69	75,435,776.69
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		75,435,776.69	75,435,776.69	75,435,776.69	75,435,776.69				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		75,435,776.69	75,435,776.69	75,435,776.69	75,435,776.69				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								75,435,776.69	

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		62,802.03	0.00%	62,802.03	0.00%	62,802.03
(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	29,610,007.00	2.12%	30,237,217.00	0.00%	30,237,217.00
2. Federal Revenues	8100-8299	50,000.00	0.00%	50,000.00	0.00%	50,000.00
3. Other State Revenues	8300-8599	144,334.00	3.02%	148,693.00	3.42%	153,778.00
4. Other Local Revenues	8600-8799	3,902,098.00	1.00%	3,941,119.00	1.00%	3,980,530.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,020.00	0.00%	6,020.00	0.00%	6,020.00
b. Other Sources	8930-8979	558,860.00	0.00%	558,860.00	0.00%	558,860.00
c. Contributions	8980-8999	(1,038,398.00)	0.00%	(1,038,398.00)	0.00%	(1,038,398.00)
6. Total (Sum lines A1 thru A5c)		33,232,921.00	2.02%	33,903,511.00	0.13%	33,948,007.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,171,256.00		5,484,055.00
b. Step & Column Adjustment				101,874.00		86,100.00
c. Cost-of-Living Adjustment				210,925.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,171,256.00	6.05%	5,484,055.00	1.57%	5,570,155.00
2. Classified Salaries						
a. Base Salaries				12,310,548.00		13,067,991.00
b. Step & Column Adjustment				254,828.00		148,975.00
c. Cost-of-Living Adjustment				502,615.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,310,548.00	6.15%	13,067,991.00	1.14%	13,216,966.00
3. Employee Benefits	3000-3999	8,144,034.00	8.56%	8,840,857.00	6.23%	9,392,041.00
4. Books and Supplies	4000-4999	666,286.00	-17.73%	548,131.00	0.00%	548,131.00
5. Services and Other Operating Expenditures	5000-5999	4,926,355.00	-3.04%	4,776,355.00	0.00%	4,776,355.00
6. Capital Outlay	6000-6999	31,883.00	0.00%	31,883.00	0.00%	31,883.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,181,467.00	0.42%	9,220,107.00	0.00%	9,220,107.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,772,785.00)	2.04%	(8,951,879.00)	0.90%	(9,032,749.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,155,921.00	0.00%	1,155,921.00	0.00%	1,155,921.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		32,814,965.00	4.14%	34,173,421.00	2.06%	34,878,810.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		417,956.00		(269,910.00)		(930,803.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,855,756.00		17,273,712.00		17,003,802.00
2. Ending Fund Balance (Sum lines C and D1)		17,273,712.00		17,003,802.00		16,072,999.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,853,330.00		8,833,554.00		8,833,554.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,420,382.00		8,165,248.00		7,234,445.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,273,712.00		17,003,802.00		16,072,999.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,420,382.00		8,165,248.00		7,234,445.00
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	17,012,247.00		17,012,247.00		17,012,247.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		25,432,629.00		25,177,495.00		24,246,692.00

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.

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
REVENUES: LCFF/Revenue Limit Sources project an increase of 2% in 2026-27 and 0% in 2027-28. No change projected in unrestricted Federal Revenues. Other State Revenues include a 3.02% increase in 2026-27 and 3.42% in 2027-28 for projected state COLA. Local Revenues include 1% increase in each of the two subsequent years reflecting prior year trends. EXPENDITURES: Certificated Salaries include a 1.97% step and column increase in 2026-27 and 1.57% in 2027-28. Classified Salaries include a 2.07% step and column increase in 2026-27 and 1.14% in 2027-28. Certificated and Classified Salaries calculated with a COLA of 4% in 2026-27 and 0% in 2027-28. STRS rate of 19.10% in both out years is included. PERS rate of 27.50% in 2026-27, and 28.50% in 2027-28 are included. Health and Welfare increases are projected at 10% in each of the two subsequent years. Other statutory benefits rates are not projected to change. Books and Supplies include a 17.73% decrease in 2026-27 and remains flat in 2027-28. Services include a 3.04% decrease in 2026-27 and remain flat in 2027-28. Capital Outlay is projected to remain flat in 2026-27 and 2027-28. Other Outgo (excluding Transfers of Indirect Costs) are projected with a 2% increase in 2026-27 and remain flat in 2027-28.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	220,033.00	2.00%	224,434.00	0.00%	224,434.00
2. Federal Revenues	8100-8299	1,465,621.00	-5.00%	1,392,340.00	0.00%	1,392,340.00
3. Other State Revenues	8300-8599	10,812,454.00	3.02%	11,138,990.00	3.42%	11,519,943.00
4. Other Local Revenues	8600-8799	44,885,584.00	1.00%	45,334,440.00	1.00%	45,787,784.00
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	1,038,398.00	0.00%	1,038,398.00	0.00%	1,038,398.00
6. Total (Sum lines A1 thru A5c)		58,422,090.00	1.21%	59,128,602.00	1.41%	59,962,899.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,770,853.00		16,724,801.00
b. Step & Column Adjustment				310,686.00		262,579.00
c. Cost-of-Living Adjustment				643,262.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,770,853.00	6.05%	16,724,801.00	1.57%	16,987,380.00
2. Classified Salaries						
a. Base Salaries				9,862,058.00		10,468,851.00
b. Step & Column Adjustment				204,145.00		119,345.00
c. Cost-of-Living Adjustment				402,648.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,862,058.00	6.15%	10,468,851.00	1.14%	10,588,196.00
3. Employee Benefits	3000-3999	13,289,700.00	7.76%	14,320,483.00	5.50%	15,108,748.00
4. Books and Supplies	4000-4999	640,300.00	0.00%	640,300.00	0.00%	640,300.00
5. Services and Other Operating Expenditures	5000-5999	13,427,995.00	0.00%	13,427,995.00	0.00%	13,427,995.00
6. Capital Outlay	6000-6999	231,635.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	449,015.00	2.00%	457,995.00	0.00%	457,995.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,662,085.00	4.89%	3,841,179.00	2.11%	3,922,049.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		57,333,641.00	4.44%	59,881,604.00	2.09%	61,132,663.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,088,449.00		(753,002.00)		(1,169,764.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,804,904.00		20,893,353.00		20,140,351.00
2. Ending Fund Balance (Sum lines C and D1)		20,893,353.00		20,140,351.00		18,970,587.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	20,893,353.00		20,140,351.00		18,970,587.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,893,353.00		20,140,351.00		18,970,587.00
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.

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
REVENUES: LCFF/Revenue Limit Sources project an increase of 2% in 2026-27 and 0% in 2027-28. Federal Revenues are projected to decrease by 5% in 2026-27 and 0% in 2027-28. Other State Revenues include a 3.02% increase in 2026-27 and 3.42% in 2027-28 for projected state COLA. Local Revenues include 1% increases in each of the two subsequent years reflecting prior year trends. EXPENDITURES: Certificated Salaries include a 1.97% step and column increase in 2026-27 and 1.57% in 2027-28. Classified Salaries include a 2.07% step and column increase in 2026-27 and 1.14% in 2027-28. Certificated and Classified Salaries calculated with a COLA of 4% in 2026-27 and 0% in 2027-28. STRS rate of 19.10% in both out years is included. PERS rates of 27.50% in 2026-27, and 28.50% in 2027-28 are included. Health and Welfare increases are projected at 10% in each of the two subsequent years. Other statutory benefits rates are not projected to change. Books and Supplies remain flat in 2026-27 and 2027-28. Services remain flat in 2026-27 and 2027-28. There is no Capital Outlay in 2026-27 and 2027-28. Other Outgo (excluding Transfers of Indirect Costs) are projected with a 2% increase in 2026-27 and remain flat in 2027-28.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		62,802.03	0.00%	62,802.03	0.00%	62,802.03
(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	29,830,040.00	2.12%	30,461,651.00	0.00%	30,461,651.00
2. Federal Revenues	8100-8299	1,515,621.00	-4.84%	1,442,340.00	0.00%	1,442,340.00
3. Other State Revenues	8300-8599	10,956,788.00	3.02%	11,287,683.00	3.42%	11,673,721.00
4. Other Local Revenues	8600-8799	48,787,682.00	1.00%	49,275,559.00	1.00%	49,768,314.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,020.00	0.00%	6,020.00	0.00%	6,020.00
b. Other Sources	8930-8979	558,860.00	0.00%	558,860.00	0.00%	558,860.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		91,655,011.00	1.50%	93,032,113.00	0.94%	93,910,906.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,942,109.00		22,208,856.00
b. Step & Column Adjustment				412,560.00		348,679.00
c. Cost-of-Living Adjustment				854,187.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,942,109.00	6.05%	22,208,856.00	1.57%	22,557,535.00
2. Classified Salaries						
a. Base Salaries				22,172,606.00		23,536,842.00
b. Step & Column Adjustment				458,973.00		268,320.00
c. Cost-of-Living Adjustment				905,263.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,172,606.00	6.15%	23,536,842.00	1.14%	23,805,162.00
3. Employee Benefits	3000-3999	21,433,734.00	8.06%	23,161,340.00	5.78%	24,500,789.00
4. Books and Supplies	4000-4999	1,306,586.00	-9.04%	1,188,431.00	0.00%	1,188,431.00
5. Services and Other Operating Expenditures	5000-5999	18,354,350.00	-0.82%	18,204,350.00	0.00%	18,204,350.00
6. Capital Outlay	6000-6999	263,518.00	-87.90%	31,883.00	0.00%	31,883.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,630,482.00	0.49%	9,678,102.00	0.00%	9,678,102.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,110,700.00)	0.00%	(5,110,700.00)	0.00%	(5,110,700.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,155,921.00	0.00%	1,155,921.00	0.00%	1,155,921.00
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	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		90,148,606.00	4.33%	94,055,025.00	2.08%	96,011,473.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,506,405.00		(1,022,912.00)		(2,100,567.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,660,660.00		38,167,065.00		37,144,153.00
2. Ending Fund Balance (Sum lines C and D1)		38,167,065.00		37,144,153.00		35,043,586.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		5,000.00		5,000.00
b. Restricted	9740	20,893,353.00		20,140,351.00		18,970,587.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,853,330.00		8,833,554.00		8,833,554.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,420,382.00		8,165,248.00		7,234,445.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,167,065.00		37,144,153.00		35,043,586.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,420,382.00		8,165,248.00		7,234,445.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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	17,012,247.00		17,012,247.00		17,012,247.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		25,432,629.00		25,177,495.00		24,246,692.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		28.21%		26.77%		25.25%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
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):						
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)		0.00				
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)		90,148,606.00		94,055,025.00		96,011,473.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		90,148,606.00		94,055,025.00		96,011,473.00
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)		90,148,606.00		94,055,025.00		96,011,473.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,802,972.12		1,881,100.50		1,920,229.46
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,611,000.00		2,611,000.00		2,611,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	1,257,938.00		88,444.00	1,346,382.00
2. State Lottery Revenue	8560	34,611.00		6,626.00	41,237.00
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)		1,292,549.00	0.00	95,070.00	1,387,619.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	3,242.00		0.00	3,242.00
3. Employee Benefits	3000-3999	3,010.00		0.00	3,010.00
4. Books and Supplies	4000-4999	5,034.00		0.00	5,034.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	44,748.00			44,748.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			6,869.00	6,869.00
6. Capital Outlay	6000-6999	0.00		40,000.00	40,000.00
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)		56,034.00	0.00	46,869.00	102,903.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,236,515.00	0.00	48,201.00	1,284,716.00

D. COMMENTS:

Explanation needed for amounts in shaded cells for Resource 6300.

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.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	500,000.00		500,000.00			500,000.00
Work in Progress	1,054,694.00		1,054,694.00			1,054,694.00
Total capital assets not being depreciated	1,554,694.00	0.00	1,554,694.00	0.00	0.00	1,554,694.00
Capital assets being depreciated:						
Land Improvements	80,578.00		80,578.00			80,578.00
Buildings	6,521,820.00		6,521,820.00			6,521,820.00
Equipment	5,233,214.00		5,233,214.00			5,233,214.00
Total capital assets being depreciated	11,835,612.00	0.00	11,835,612.00	0.00	0.00	11,835,612.00
Accumulated Depreciation for:						
Land Improvements	(74,787.00)		(74,787.00)			(74,787.00)
Buildings	(2,187,178.00)		(2,187,178.00)			(2,187,178.00)
Equipment	(4,044,079.00)		(4,044,079.00)			(4,044,079.00)
Total accumulated depreciation	(6,306,044.00)	0.00	(6,306,044.00)	0.00	0.00	(6,306,044.00)
Total capital assets being depreciated, net excluding lease and subscription assets	5,529,568.00	0.00	5,529,568.00	0.00	0.00	5,529,568.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	7,084,262.00	0.00	7,084,262.00	0.00	0.00	7,084,262.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets	1,612,719.00		1,612,719.00			1,612,719.00
Accumulated amortization for lease assets	(245,701.00)		(245,701.00)			(245,701.00)
Total lease assets, net	1,367,018.00	0.00	1,367,018.00	0.00	0.00	1,367,018.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	1,367,018.00	0.00	1,367,018.00	0.00	0.00	1,367,018.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	1,117,390.00		1,117,390.00			1,117,390.00	
Compensated Absences Payable	150,979.73		150,979.73			150,979.73	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,268,369.73	0.00	1,268,369.73	0.00	0.00	1,268,369.73	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(49,586.00)	0.00	(5,110,700.00)				
Other Sources/Uses Detail					6,020.00	1,155,921.00		
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	48,336.00	0.00	5,110,700.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	6,020.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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					1,155,921.00	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		

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
Fund Reconciliation								
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	1,250.00	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	49,586.00	(49,586.00)	5,110,700.00	(5,110,700.00)	1,161,941.00	1,161,941.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(98,711.00)	0.00	(5,362,650.00)				
Other Sources/Uses Detail					6,020.00	1,155,921.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	97,461.00	0.00	5,362,650.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	6,020.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,155,921.00	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				

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	1,250.00	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	98,711.00	(98,711.00)	5,362,650.00	(5,362,650.00)	1,161,941.00	1,161,941.00	0.00	0.00

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):	62,802
County Office County Operations Grant ADA Standard Percentage Level:	**1.00%**

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

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

	County Operations Grant Funded ADA			
Fiscal Year	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)	61,828.62	61,391.12	0.71%	Met
Second Prior Year (2023-24)	61,695.35	61,928.17	N/A	Met
First Prior Year (2024-25)	61,928.17	62,802.03	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.

Fiscal Year	Average Daily Attendance (Form A, Estimated Actuals, Funded ADA): County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2022-23)	42.11	81.05	61,391.12	0.00
Second Prior Year (2023-24)	41.57	89.82	61,928.17	0.00
First Prior Year (2024-25)	34.40	55.95	62,802.03	0.00
Historical Average:	39.36	75.61	62,040.44	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2025-26) (historical average plus 2%):	**40.15**	**77.12**	**63,281.25**	**0.00**
1st Subsequent Year (2026-27) (historical average plus 4%):	**40.93**	**78.63**	**64,522.06**	**0.00**
2nd Subsequent Year (2027-28) (historical average plus 6%):	**41.72**	**80.14**	**65,762.87**	**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.

Fiscal Year	Average Daily Attendance (Form A, Estimated Funded ADA): County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2025-26)	34.40	55.95	62,802.03	0.00
1st Subsequent Year (2026-27)	34.40	55.95	62,802.03	0.00
2nd Subsequent Year (2027-28)	34.40	55.95	62,802.03	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)

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 1-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: Hold Harmless

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	N/A	N/A	N/A	N/A
a2.	Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF	20,868,726.00	20,979,528.00	21,269,872.00	21,761,984.00
b1.	County Operations Grant (informational only)	14,383,454.00	14,714,294.00	15,158,778.00	15,677,099.00
b2.	Alternative Education Grant (informational only)	1,096,452.00	1,005,849.00	979,806.00	947,487.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement	0.00	0.00	0.00	0.00
d.	Total LCFF (Sum of a or b, and c)	20,868,726.00	20,979,528.00	21,269,872.00	21,761,984.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	62,802.03	62,802.03	62,802.03	62,802.03
b.	Prior Year ADA (Funded)		62,802.03	62,802.03	62,802.03
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		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-a1 At Target or Section I-b1 Hold Harmless), prior year column	14,383,454.00	14,714,294.00	15,158,778.00
b1.	COLA percentage	2.3%	3.0%	3.4%
b2.	COLA amount (proxy for purposes of this criterion)	330,819.44	444,371.68	518,430.21
c.	Total Change (Step 2b2)	330,819.44	444,371.68	518,430.21
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.02%	3.42%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.30%	3.02%	3.42%
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))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	2.30%	3.02%	3.42%

III. Alternative Education Grant

Step 1 - Change in Population

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	34.40	34.40	34.40	34.40
b.	Prior Year ADA (Funded)		34.40	34.40	34.40
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-a2 At Target or Section I-b2 Hold Harmless), prior year column	1,096,452.00	1,005,849.00	979,806.00
b1.	COLA percentage (Section II-Step 2b1)	2.30%	3.02%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)	25,218.40	30,376.64	33,509.37
c.	Total Change (Step 2b2)	25,218.40	30,376.64	33,509.37
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.02%	3.42%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.30%	3.02%	3.42%
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))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	2.30%	3.02%	3.42%

IV. Charter Funded County Program

Step 1 - Change in Population

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, line C3f)	0.00	0		
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)	0.00	0.00	0.00
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)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	4.60%	6.04%	6.84%
	LCFF Revenue Standard (line V-a, plus/minus 1%):	**N/A**	**N/A**	**N/A**

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected local property taxes (Form 01, Objects 8021 - 8089)	45,936,604.00	45,936,604.00	46,855,336.00	47,792,443.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		**-1.00% to 1.00%**	**1.00% to 3.00%**	**1.00% to 3.00%**

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

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

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	50,766,367.00	50,630,459.00	51,415,344.00	52,351,973.00
	County Office's Projected Change in LCFF Revenue:		-0.27%	1.55%	1.82%
	Standard:		**-1.00% to 1.00%**	**1.00% to 3.00%**	**1.00% to 3.00%**
	Status:		Met	Met	Met

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

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

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

Explanation (required if NOT met)	

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	-0.27%	1.55%	1.82%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**-5.27% to 4.73%**	**-3.45% to 6.55%**	**-3.18% to 6.82%**

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	61,679,342.00		
Budget Year (2025-26)	64,548,449.00	4.65%	Met
1st Subsequent Year (2026-27)	68,907,038.00	6.75%	Not Met
2nd Subsequent Year (2027-28)	70,863,486.00	2.84%	Met

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

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

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

Explanation:

(required if NOT met)

Certificated Salaries include a 1.97% step and column increase in 2026-27 and 1.57% in 2027-28. Classified Salaries include a 2.07% step and column increase in 2026-27 and 1.14% in 2027-28. Certificated and Classified Salaries calculated with a COLA of 4% in 2026-27 and 0% in 2027-28. STRS rate of 19.10% in both out years is included. PERS rate of 27.50% in 2026-27, and 28.50% in 2027-28 are included. Health and Welfare increases are projected at 10% in each of the two subsequent years. Other statutory benefits rates are not projected to change.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	-0.27%	1.55%	1.82%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-10.27% to 9.73%**	**-8.45% to 11.55%**	**-8.18% to 11.82%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.27% to 4.73%	-3.45% to 6.55%	-3.18% to 6.82%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	1,748,134.00		
Budget Year (2025-26)	1,515,621.00	-13.30%	Yes
1st Subsequent Year (2026-27)	1,442,340.00	-4.84%	Yes
2nd Subsequent Year (2027-28)	1,442,340.00	0.00%	No

Explanation: (required if Yes)
In the budget year, an increase in Child and Family Resource Services, was partially offset by decreases in Special Education, and Juvenile Court and Community Schools. In addition, California Department of Public Health Workforce Grant and American Rescue Plan Act - Digital Literacy Program are not in the budget year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	8,487,681.00		
Budget Year (2025-26)	10,956,788.00	29.09%	Yes
1st Subsequent Year (2026-27)	11,287,683.00	3.02%	No
2nd Subsequent Year (2027-28)	11,673,721.00	3.42%	No

Explanation: (required if Yes)
In the budget year, an increase in Career Technical Education, Curriculum and Instruction Programs, Juvenile Court and Community Schools, Partners in Education, was partially offset by a reduction in Student and Community Services. In the first prior year, unspent Expanded Learning Opportunity funds were returned.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	56,364,431.00		
Budget Year (2025-26)	48,787,682.00	-13.44%	Yes
1st Subsequent Year (2026-27)	49,275,559.00	1.00%	No
2nd Subsequent Year (2027-28)	49,768,314.00	1.00%	No

Explanation: (required if Yes)
In the budget year, a decrease in Special Education Regional Programs, Student and Community Services' Capacity and School Partnership Grant, and Curriculum and Instruction Programs was partially offset by an increase in Partners in Education.

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

First Prior Year (2024-25)	1,469,057.00		
Budget Year (2025-26)	1,306,586.00	-11.06%	Yes
1st Subsequent Year (2026-27)	1,188,431.00	-9.04%	Yes
2nd Subsequent Year (2027-28)	1,188,431.00	0.00%	No

Explanation: (required if Yes)
IIn the budget year, a decrease in Special Education Programs, Student and Community Services Programs, Juvenile Court and Community Schools Programs, and Partners in Education Programs was partially offset by an increase in Career Technical Education Programs and Maintenance and Operations. One-Time Expenditures were removed for subsequent years.

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

First Prior Year (2024-25)	22,135,884.00		
Budget Year (2025-26)	18,354,350.00	-17.08%	Yes
1st Subsequent Year (2026-27)	18,204,350.00	-0.82%	No
2nd Subsequent Year (2027-28)	18,204,350.00	0.00%	No

Explanation: (required if Yes)
In the budget year, a decrease in Special Education Programs, One-Time Expenditures, Children and Family Resource Services Programs, Student and Community Services Programs, Juvenile Court and Community Schools Programs, Partners in Education Programs, and Curriculum and Instruction Programs was partially offset by an increase in Career Technical Education Programs and Maintenance and Operations.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2024-25)	66,600,246.00		
Budget Year (2025-26)	61,260,091.00	-8.02%	Met
1st Subsequent Year (2026-27)	62,005,582.00	1.22%	Met
2nd Subsequent Year (2027-28)	62,884,375.00	1.42%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2024-25)	23,604,941.00		
Budget Year (2025-26)	19,660,936.00	-16.71%	Not Met
1st Subsequent Year (2026-27)	19,392,781.00	-1.36%	Met
2nd Subsequent Year (2027-28)	19,392,781.00	0.00%	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 MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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)

IIn the budget year, a decrease in Special Education Programs, Student and Community Services Programs, Juvenile Court and Community Schools Programs, and Partners in Education Programs was partially offset by an increase in Career Technical Education Programs and Maintenance and Operations. One-Time Expenditures were removed for subsequent years.

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

In the budget year, a decrease in Special Education Programs, One-Time Expenditures, Children and Family Resource Services Programs, Student and Community Services Programs, Juvenile Court and Community Schools Programs, Partners in Education Programs, and Curriculum and Instruction Programs was partially offset by an increase in Career Technical Education Programs and Maintenance and Operations.

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	32,814,965.00	984,448.95	0.00	Not Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

X	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)

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

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 reserves[1] as a percentage of total expenditures and other financing uses[2], in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	14,831,791.40	17,012,246.99	24,522,868.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	10,304,557.57	13,405,676.57	0.00
	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	0.00
	e. Available Reserves (Lines 1a through 1d)	25,136,348.97	30,417,923.56	24,522,868.00
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	70,880,273.63	79,227,314.33	92,136,865.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	70,880,273.63	79,227,314.33	92,136,865.00
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	35.50%	38.40%	26.60%
	County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**11.80%**	**12.80%**	**8.90%**

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	1,299,541.32	28,235,095.94	N/A	Met
Second Prior Year (2023-24)	3,127,672.32	29,909,754.16	N/A	Met
First Prior Year (2024-25)	3,354,734.00	30,148,463.00	N/A	Met
Budget Year (2025-26) (Information only)	417,956.00	32,814,965.00		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	90,148,606.00
County Office's Fund Balance Standard Percentage Level:	**0.70%**

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):

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	0.00		

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2022-23)	8,914,764.00	9,073,808.58	N/A	Met
Second Prior Year (2023-24)	9,980,341.00	10,373,349.90	N/A	Met
First Prior Year (2024-25)	13,489,009.00	13,501,022.00	N/A	Met
Budget Year (2025-26) (Information only)	16,855,756.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	75,435,776.69	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves[1] 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 uses[2]:

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

[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 of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	90,148,606.00	94,055,025.00	96,011,473.00
County Office's Reserve Standard Percentage Level:	**2.00%**	**2.00%**	**2.00%**

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	90,148,606.00	94,055,025.00	96,011,473.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	90,148,606.00	94,055,025.00	96,011,473.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,802,972.12	1,881,100.50	1,920,229.46
6. Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7. **County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**2,611,000.00**	**2,611,000.00**	**2,611,000.00**

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

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,420,382.00	8,165,248.00	7,234,445.00
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 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	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)	17,012,247.00	17,012,247.00	17,012,247.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	25,432,629.00	25,177,495.00	24,246,692.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	28.21%	26.77%	25.25%
County Office's Reserve Standard (Section 8A, Line 7):	**2,611,000.00**	**2,611,000.00**	**2,611,000.00**
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

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:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues? — No

1b. If Yes, identify the expenditures:

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)? — Yes

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:

Forest Reserve revenue is not dedicated to any ongoing expenditures.

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20, 000 to +$20, 000**

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2024-25)	(1,069,279.00)			
Budget Year (2025-26)	(1,038,398.00)	(30,881.00)	(2.9%)	Met
1st Subsequent Year (2026-27)	(1,038,398.00)	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	(1,038,398.00)	0.00	0.0%	Met
1b. **Transfers In, County School Service Fund ***				
First Prior Year (2024-25)	6,020.00			
Budget Year (2025-26)	6,020.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	6,020.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	6,020.00	0.00	0.0%	Met
1c. **Transfers Out, County School Service Fund ***				
First Prior Year (2024-25)	1,155,921.00			
Budget Year (2025-26)	1,155,921.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	1,155,921.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	1,155,921.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the county school service fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] 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. [1] 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
   (If No, skip item 2 and sections S6B and S6C)

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: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases	5	Fund 01 & 12, Objects 8xxx	Fund 01 & 12, Object 5610	845,544
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				111,875
Other Long-term Commitments (do not include OPEB):				
Subscription Based IT Arrangements (SBITA's)		Fund 01, Object 8972	Fund 01, Object 7438 & 7439	455,164
TOTAL:				1,412,583

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases	558,822	578,657	238,514	37,453
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Subscription Based IT Arrangements (SBITA's)	85,043	184,204	170,088	124,149
Total Annual Payments:	643,865	762,861	408,602	161,602
Has total annual payment increased over prior year (2024-25)?		**Yes**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payment(s) will be funded.

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

The increase in annual payments for long-term commitments is easily covered by existing revenue sources.

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

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

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

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)

S7. Unfunded Liabilities

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

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

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

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

1	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the county office's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No

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:

OPEB is health insurance only, not dental coverage. There is no spousal coverage. Employees must have been enrolled in an active health insurance plan at the time of retirement. It is fully paid and only until the retiree turns 65. It is for employees hired before January 1, 1986, and who have accrued 20 years of service.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund	Self-Insurance Fund	Government Fund	
		0	17,500	
4.	OPEB Liabilities			
	a. Total OPEB liability	1,117,390.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,117,390.00		
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.			

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	17,319.00	1,500.00	0.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
	d. Number of retirees receiving OPEB benefits	1.00	1.00	0.00

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)" — Yes

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:

The SBCEO is a member of, and the fiscal agent for, the Self-Insurance Program for Employees (SIPE) of Santa Barbara County School District. This includes 19 school districts, 1 community college, 1 JPA, and the County Superintendent of Schools. Each LEA is represented on the SIPE Board. The SBCEO has no liability for the JPA except for that which is common to all members. Member contributions fund all liabilities of the JPA, including future liabilities, which are fully accrued. An actuarial report is commissioned annually by the JPA.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	16,530,609.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs	8,232,843.00	8,232,843.00	8,232,843.00
b. Amount contributed (funded) for self-insurance programs	8,232,843.00	8,232,843.00	8,232,843.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	175.70	152.40	152.40	152.40

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:

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes		
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
6. Amount included for any tentative salary schedule increases			

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	145	138	138	138

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:

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
6. Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits	**Budget Year** (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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			

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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?			

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	79.0	81.9	81.9	81.9

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

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

Negotiations Not Settled

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

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
4.	Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential **Health and Welfare (H&W) Benefits**		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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			

Management/Supervisor/Confidential **Step and Column Adjustments**		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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			

Management/Supervisor/Confidential **Other Benefits (mileage, bonuses, etc.)**		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of other benefits included in the budget and MYPs?			
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 18, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

Appendices

Forest Reserve Fund

	2024/25 *Estimated Actuals*	2025/26 *Proposed Budget*
Beginning Balance	**0**	**0**
Revenue and Transfers In		
Revenue	46,995	46,995
Interest	0	0
Total Revenue and Transfers In	**46,995**	**46,995**
Expenses and Transfers Out		
Districts	40,975	40,975
General Fund	6,020	6,020
Total Expenses and Transfers Out	**46,995**	**46,995**
Ending Balance	**0**	**0**

One-Time Revenues Fund

	2024/25 ***Estimated Actuals***	2025/26 ***Proposed Budget***
Beginning Balance	**17,012,247**	**17,012,247**
Revenue and Transfers In		
Revenue	0	0
Interest	0	0
Total Revenue and Transfers In	**0**	**0**
Expenses and Transfers Out		
Expense	0	0
Total Expenses and Transfers Out	**0**	**0**
Ending Balance	**17,012,247**	**17,012,247**

Established 1989-90 Fiscal Year - Resolution No. 8911

Goleta - Redevelopment Fund

	2024/25 ***Estimated Actuals***	2025/26 ***Proposed Budget***
Beginning Balance	**366,832**	**515,222**
Revenue and Transfers In		
Revenue	143,012	143,012
Interest	5,378	11,003
Total Revenue and Transfers In	**148,390**	**154,015**
Expenses and Transfers Out		
Expense	0	0
Total Expenses and Transfers Out	**0**	**0**
Ending Balance	**515,222**	**669,237**

Established 1999-00 Fiscal Year. Pursuant to Health and Safety Code Section 33607.5

Facilities Fund

	2024/25 *Estimated Actuals*	2025/26 *Proposed Budget*
Beginning Balance	**14,502,891**	**15,658,812**
Revenue and Transfers In		
Revenue	1,155,921	1,155,921
Interest	0	0
Total Revenue and Transfers In	**1,155,921**	**1,155,921**
Expenses and Transfers Out		
Expense	0	0
Total Expenses and Transfers Out	**0**	**0**
Ending Balance	**15,658,812**	**16,814,733**

Fund established in 1992-93 to be used for facilities.

Lompoc - Redevelopment Fund

	2024/25 ***Estimated Actuals***	2025/26 ***Proposed Budget***
Beginning Balance	**171,659**	**248,901**
Revenue and Transfers In		
Revenue	74,725	74,725
Interest	2,517	2,517
Total Revenue and Transfers In	**77,242**	**77,242**
Expenses and Transfers Out		
Expense	0	0
Total Expenses and Transfers Out	**0**	**0**
Ending Balance	**248,901**	**326,143**

Agreement with City of Lompoc in 1998-99. Pursuant to Health and Safety Code Section 33607.5.

Isla Vista - Redevelopment Fund

	2024/25 ***Estimated Actuals***	2025/26 ***Proposed Budget***
Beginning Balance	**287,551**	**409,976**
Revenue and Transfers In		
Revenue	113,998	113,998
Interest	8,427	8,427
Total Revenue and Transfers In	**122,425**	**122,425**
Expenses and Transfers Out		
Expense	0	0
Total Expenses and Transfers Out	**0**	**0**
Ending Balance	**409,976**	**532,401**

Agreement with Santa Barbara County on March 5,1991 Capital Outlay funding.
First collections in 1991-92 Fiscal Year.

Lease Purchase and Site Improvement Fund

	2024/25 *Estimated Actuals*	2025/26 *Proposed Budget*
Beginning Balance	**19,610,458**	**18,358,276**
Revenue and Transfers In		
Revenue	0	0
Interest	0	0
Total Revenue and Transfers In	**0**	**0**
Expenses and Transfers Out		
Expense	1,252,182	550,000
Total Expenses and Transfers Out	**1,252,182**	**550,000**
Ending Balance	**18,358,276**	**17,808,276**

Established 1985-86 Fiscal Year - Resolution No. 8514 - in accordance with Education Code Section 42840-42842 for the following purposes:

1. For acquisition or replacement of vehicles, equipment, computer hardware and software.
2. Site improvements.

Workers' Compensation
Self-Insurance Program for Employees (SIPE) Fund

	2024/25 *Estimated Actuals*	2025/26 *Proposed Budget*
Beginning Balance	**13,901,540**	**14,490,063**
Revenue and Transfers In		
District Contributions	8,232,843	8,232,843
Interest	620,000	850,000
Other Local Revenue	0	0
Total Revenue and Transfers In	**8,852,843**	**9,082,843**
Expenses and Transfers Out		
2000 Classified Personnel Salaries	0	0
3000 Employee Benefits	0	0
4000 Books, Supplies & Non-capitalized Equipment	38,468	35,259
5000 Services and Other Operating Expenses	8,222,880	8,257,215
6000 Capital Outlay	2,972	2,972
Total Expenses and Transfers Out	**8,264,320**	**8,295,446**
Ending Balance	**14,490,063**	**15,277,460**

Appendices

REVENUE ACCOUNT DESCRIPTIONS

These definitions are consistent with the State Standardized Account Code Structure (SACS). In accordance with the California School Accounting Manual, revenues are categorized by accounts. The account category titles and definitions shown below are used with the financial reports.

Beginning Balance

The beginning fund balance is the net assets over liabilities that are carried forward from the prior fiscal year to begin the new fiscal year.

REVENUE

Local Control Funding Formula (LCFF)
Revenue received for certain County School Service Fund programs, such as the General Fund Support, Juvenile Court and Community Schools programs, unrestricted programs and Special Education programs. These revenues are calculated using a formula and are funded by local property taxes and state revenue. The amount of state revenue received is based on the amount of property taxes received by the agency.

Support Services Revenue

Support Services revenue for general-purpose programs computed on the County Local Control Funding Formula. Included here is the Education Protection Account (EPA), funds received pursuant to Proposition 30, *The Schools and Local Safety Protection Act of 2012*. EPA funds may be used to provide direct services to students and teachers as well as certain administrative activities in support of local school districts.

Special Education Revenue

Property tax transfer from Principal Apportionment sources for special education programs operated by the County.

Unrestricted Program Revenue

The Juvenile Court and the Community School Program (JCCS) is funded through the Alternative Education Base, Supplemental, and Concentration Grants included in the LCFF Sources. The revenue is based on average daily attendance and designated program funding.

REVENUE ACCOUNT DESCRIPTIONS – Continued

Federal Revenue

The federal revenue category includes amounts received for Every Student Succeeds Act (ESSA), Title I Part D, IDEA (Special Education), Child Development, Child Nutrition Programs, Medi-Cal Administrative Activities (MAA), and Elementary and Secondary School Emergency Relief (ESSER) Fund.

Other State Revenue

Revenue received from the state (other than Principal Apportionment Sources). Federal funds distributed by the state are included in Federal Revenue. Revenue received from the state is categorized in the appropriate classifications shown below.

Other State Apportionment

Revenues received under the Principal Apportionment, outside of the Local Control Funding Formula, including the apportionment for Special Education programs.

Lottery Revenue

Revenue received from the California State Lottery Act of 1984.

All Other State Revenue

Revenue received for State Preschool, Child Nutrition, Child Development, Foster Youth Services, Special Education Direct Service, Career Technical Education (CTE), Tobacco Use Prevention Education (TUPE), reimbursement for mandated costs, and other state revenues received.

Other Local Revenue

Revenue from local sources is listed in the appropriate classification below.

Interest

Revenue credited by the county auditor for interest earned on funds deposited with the county treasurer.

School Districts

Revenue received for services to school districts such as Special Education, Community Schools, Education Technology, credentials programs, workshops, and financial system services.

Other Agencies

Revenue received for services to individuals and to agencies other than school districts. Revenues include fees, donations, and grants for programs such as Partners in Education, community health education, teacher support, and arts programs for children.

All Other Local Revenue

Revenue received from all other local sources such as parent fees for childcare and preschool.

Other Transfers

Revenue transferred in from other funds, such as the Forest Reserve Fund, which receives revenue generated from pupils residing in forest reserve lands. Includes support services transfers and transfers to selected unrestricted programs resulting from the *Local Control Funding Formula* calculation.

EXPENDITURE ACCOUNT DESCRIPTIONS

These definitions are consistent with the State Standardized Account Code Structure (SACS). In accordance with the California School Accounting Manual, expenditures are classified by types of items purchased or services obtained. The account category titles and definitions shown below are used with the financial reports.

1000 Certificated Personnel Salaries

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission for Teacher Preparation and Licensing. This category includes teachers, pupil support, supervisors and administrators, and other certificated personnel.

2000 Classified Personnel Salaries

Classified salaries are salaries for services not requiring a credential or permit, such as paraprofessionals, classified support, clerical, technical, office staff, supervisors and administrators, and other classified personnel.

3000 Employee Benefits

Expenditures for employers' contributions to retirement plans, unemployment insurance, workers' compensation, Medicare, health and welfare benefits and other benefits.

4000 Books, Supplies and Non-Capitalized Equipment

Expenditures for approved textbooks and core curricula materials, books and reference materials, materials and supplies, non-capitalized equipment, and food.

5000 Services and Other Operating Expenses

Expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other operating costs.

6000 Capital Outlay

Expenditures for sites, buildings, and capitalized equipment, including leases with option to purchase.

7000 Other Outgo

Includes transfers to other funds, pass-through monies to other LEAS, indirect costs, and other transfers.

Ending Balance

The ending fund balance is the net assets over liabilities that are carried forward to