Marin County Office of Education

2025-2026
Final Budget

Marin County Office of Education

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Budget Memo

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June 24, 2025

To: Marin County Board of Education
John A. Carroll, Marin County Superintendent of Schools

From: Bree Brown, Assistant Superintendent - Business Services

2025-26 Adopted Budget

The Marin County Office of Education's (MCOE's) 2025-26 adopted budget is presented for your review. Updates to the memo presented with the Recommended Budget on June 10, 2025 are shown below through blue ink. The budget was developed using the latest information available. The updated summaries highlight the differences between the June 10, 2025 Budget Hearing and the Final Adopted Budget presented today. The primary change is an increase in compensation for unrepresented staff. All represented units have multi-year agreements and are already reflected in the projection data.

Current State Economic Conditions

The Governor's May Revision proposed for the 2025-26 State Budget reflects a decline from the January projections due to updated economic and revenue forecasts. Overall, there is a $14 billion deficit, which is primarily driven by two factors: increased baseline spending—especially in Medi-Cal—and lower-than-expected revenues from personal income and corporate taxes.

The 2025-26 proposed budget includes $114.6 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education. The Proposition 98 minimum guarantee is $4.6 billion lower than in the January Governor's Budget proposal for both 2024-25 and 2025-26. Because the federal administration's tariff policies and potential federal funding reductions and layoffs could negatively affect the state's economy, reduce state

revenues and increase state costs, the May Revision assumes a "growth recession," a period of below-trend growth and rising unemployment, but it does not reflect a traditional economic recession.

While the May Revision fully funds the statutory cost-of-living adjustment (COLA) and avoids reductions to ongoing education programs, it accomplishes this by deferring $1.8 billion in Local Control Funding Formula (LCFF) payments from June to July 2026 for TK-12 (and $531.6 million for community colleges) and fully utilizing the remaining Proposition 98 Rainy Day Fund reserve balance in 2025-26.

Also to note, the financial consequences of devastating wildfires in Southern California and policy shifts under the new federal administration present a continued risk of additional budget shortfalls in future years.

Education Budget Highlights

- Funding the cost-of-living adjustment (COLA) at 2.30% to the Local Control Funding Formula (LCFF), LCFF Equity Multiplier and several other categorical programs outside the LCFF. Categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program

- Supporting the full implementation of universal transitional kindergarten (TK), ensuring that all children who turn four by September 1 of the school year can enroll. The budget also includes ongoing funding to reduce the average student-to-adult ratio in TK classrooms from 12:1 to 10:1.

- Advancing full implementation of the Expanded Learning Opportunities Program (ELOP), by expanding universal access to local educational agencies (LEAs) with at least 55% unduplicated pupils, which was previously 75%. Additional ongoing funding is provided to support LEAs with less than 55% unduplicated pupils in offering access to all unduplicated students. The May Revise also increases the minimum ELOP grant amount per LEA from $50,000 to $100,000.

- Allocating one-time Proposition 98 funds for evidence-based professional development for elementary educators, aligned with the English Language Arts/English Language Development (ELA/ELD) Framework. These investments complement those proposed in the Governor's Budget, which include funding for TK-12 literacy and math coaches, purchasing screening materials and training educators in literacy assessments, launching Literacy and Mathematics Networks through the Statewide System of Support, and developing curriculum guides and instructional resources for teaching personal finance.

- Providing funds for teacher preparation and professional development, including $10,000

stipends for candidates who complete at least 500 hours of student teaching, available on a first-come, first-served basis.

- Extends by one year the deadline for clear credential candidates with COVID-19-related waivers to complete an induction program or two years of service, and for teacher candidates with similar waivers to pass the Reading Instruction Competence Assessment (RICA).

- Investing in the Student Support and Professional Development Discretionary Block Grant, maintaining flexibility for local use while supporting statewide priorities such as: (1) professional development on the English Language Arts/English Language Development (ELA/ELD) Framework; (2) professional development on the Mathematics Framework; (3) teacher recruitment and retention initiatives; and (4) career pathways and dual enrollment programs. Funds will be distributed based on average daily attendance (ADA) and will be available through June 30, 2029, with final expenditure reports due to the California Department of Education (CDE) by September 30, 2029.

- Continuing support for the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.

- Proposing additional ongoing funding to fully implement the universal meals program beginning in 2025–26, along with ongoing Proposition 98 support for the Summer Electronic Benefits Transfer (SUN Bucks) program, which provides nutrition assistance to eligible students during summer months.

- Including one-time Proposition 98 General Fund support for a Secondary School Redesign Pilot Program, to be administered by a County Office of Education (COE). The program will redesign middle and high schools to better meet student needs, improve outcomes, and create a network of grantees for peer learning and best practice sharing.

- Providing ongoing Proposition 98 General Fund support for Regional English Learner lead agencies, which assist schools in delivering targeted support for English learners.

- Including one-time property tax backfills in 2024–25 and 2025–26 for basic aid school districts affected by recent wildfires in Southern California.

The May Revision does not take account cuts of federal funding although the Governor acknowledged cuts are anticipated as the federal administration and Congress are considering significant cuts to education programs and to other programs, such as Medicaid, which would have a direct effect on LEA budgets but could potentially have a much larger indirect effect to the extent they force the state to redirect funding from schools to mitigate the impact of federal funding cuts. At this time there is no way to estimate what those cuts might be.

Local Control Funding Formula (LCFF) for County Offices of Education

The Local Control Funding Formula for County Offices of Education (COE) is comprised of four major funding elements: Alternative Education/Juvenile Schools, County Office Operations, Differentiated Assistance and Minimum State Aid.

The following chart displays the elements of MCOE's estimated LCFF Funding:

Marin Co. Office of Education	5/28/2025			
SUMMARY OF FUNDING	**2024-25**	**2025-26**	**2026-27**	**2027-28**
LCFF Entitlement				
County Operations Grant	$10,006,859	$10,298,686	$10,238,847	$10,587,848
Total Alternative Education Grant	$ 890,815	$ 846,849	$ 784,573	$ 766,202
Add-ons for Juvenile Court and County Community School Grants	$ 400,000	$ 400,000	$ 400,000	$ 400,000
Additional State Aid to Meet the Minimum Guarantee	$ 2,173,275	$ 2,173,275	$ 2,173,275	$ 2,173,275
State Aid for Differentiated Assistance	1,233,333	1,166,667	833,333	766,667
Total LCFF Entitlement	**14,704,282**	**14,885,477**	**14,430,028**	**14,693,992**
SUMMARY OF LCFF ENTITLEMENT BY FUNDING SOURCE				
State Aid	**$ 3,406,608**	**$ 3,339,942**	**$ 3,006,608**	**$ 2,939,942**
EPA (for LCFF Calculation purposes)	**$ 7,654**	**$ 7,182**	**$ 6,604**	**$ 6,350**
Property Taxes:				
Special Education Property Tax Revenue	14,968,402	15,218,513	15,695,546	16,188,082
Property Tax Revenue Other than Special Education	**$ 11,761,604**	**$ 11,958,131**	**$ 12,332,965**	**$ 12,719,982**
Total Property Tax Estimates:	$ 26,730,006	$ 27,176,644	$ 28,028,511	$ 28,908,064
MCOE Taxes in Excess of Entitlement	**$ (463,930)**	**$ (412,596)**	**$ (909,545)**	**$ (965,932)**
Total LCFF Entitlement	**14,711,936**	**14,892,659**	**14,436,632**	**14,700,342**
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Supplemental and Concentration Grant funding in the LCAP year	$ 256,651	$ 238,105	$ 207,916	$ 192,761
Percentage to Increase or Improve Services	**2.41%**	**2.18%**	**1.92%**	**1.73%**

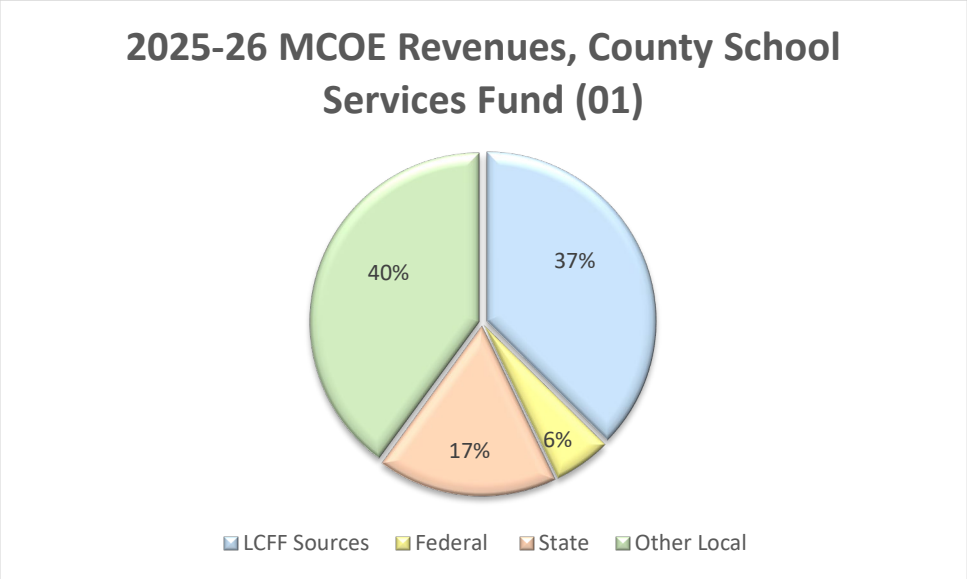
The County Office Operations and Alternative Education elements of the LCFF are funded first with property taxes, which in Marin County are sufficient to fully fund the entitlement. Unlike school districts, county offices of education do not retain 'excess taxes' - any property taxes in excess of the entitlement are transferred to the State in the subsequent year for distribution to trial courts. As noted in the chart above, approximately 56% of MCOE's property taxes are allocated to the Marin County SELPA to fund the SELPA-wide AB602 funding formula for special education.

Differentiated Assistance is a state funded grant estimated at $1.16 million for 2025-26. In addition, the LCFF provides that no agency shall receive less state aid than was received in 2012-13 for the categorical programs that were subsumed into the new funding formula. For MCOE, this 'Minimum State Aid' guarantee is $2.17 million in addition to our property tax funded LCFF entitlement. The Education Protection Act provides minimum funding of $200 per student in attendance in our alternative education programs.

The 2023-24 Governor's Budget included an increase to the LCFF juvenile court and community school programs operated by county offices. Historically, LCFF funding for these programs has not kept pace with district-funded programs and remains based on current year attendance with no protection for declining. An ongoing $400,000 "add-on" has helped to bring court and community school funding closer to the historical ratio of district funding before the implementation of the LCFF. Additionally, these targeted funds support efforts to stabilize funding by mitigating the volatility caused by current year attendance funding through the introducing of a block grant.

Other Funding Sources

MCOE anticipates a decline in revenues from Federal and State in the budget year due to expected grant expirations and federal funding reductions. LCFF revenues are projected to account for approximately 37% of total revenues in the recommended budget. The remaining 63% of MCOE's budget consists of revenues directly linked to the regional programs operated to serve children across the county.



Revenue sources include but are not limited to (by category): **LCFF:** Minimum State Aid, EPA, Property Taxes; **Federal**: Title I, Title II, IDEA, Four Prong, Equitable Pathways; **State**: Lottery, Special Education AB602, School Link, STRS On-Behalf, CTE, K-12 Strong Workforce; **Other Local**: Interest, Special Education, Contract Services, and Local Grants. More information on specific grants is included in the Grants Spreadsheet and the state SACS forms.

Our Assets

County offices of education, including MCOE, are funded differently than school districts. While the majority of a school district's funding comes from the Local Control Funding Formula (LCFF), based on student attendance and property taxes, less than 40% of MCOE's funding comes from those sources. Instead, the majority of MCOE's budget is supported by regionalized programs

and grant funding. This diverse funding structure enables MCOE to support the work of Marin County school districts.

Budget Highlights & Assumptions

Revenues in the County School Services Fund are reduced in the recommended budget for 2025-26 by a total of $5.8 million in comparison to the 2024-25 estimated actuals. Total unrestricted Local Control Funding Formula revenues increased by $170,000 primarily due to the cost-of-living adjustment. State revenues show the largest decline between the current and budget year, driven by several key factors. The 2024-25 year included $5 million in one-time pass through funding from the Holocaust and Genocide in Education Grant from the California Department of Education. Grant revenues that have reached the end of their funding cycle, but not necessarily their grant expenditure deadline, include, but are not limited to; Certified Wellness Coach Employer Support Grant, Tobacco Use and Prevention Education, Career Tech Education Incentive and K-12 Strong Workforce, were eliminated from the budget. A significant portion of the reduction also reflects unrecorded carryover funds, which will be added during the first interim budget reporting process following a detailed review of actual 2024–25 expenditures. Expenditures have decreased by $13.7 million overall.

Major assumptions driving the recommended budget include:

- Salaries and benefits:
    - include step and column advancements as well as the negotiated 5% increase for bargaining units in both the 2025-26 and 2026-27 fiscal years of the multi-year projection (MYP) and for the 2025-26 fiscal year for unrepresented staff. It also includes a number of open positions that we are actively recruiting.
    - Vacancies have been evaluated and prorated as necessary based on historical trend.
    - The budget includes most of the recommend changes from the classification/compensation study. Any remaining items will likely be immaterial.
    - Benefits have been budgeted at statutory rates and the increased negotiated rate to the capped amounts for health benefits has been included in the recommended budget and MYP.
- Books and Supplies have been reduced by $800,000 and will be reevaluated at the first interim report once carryover funds are confirmed.
- Services and other operating expenditures decreased by $16 million primarily due to reductions in repairs and consulting services. Consulting services reductions are due to a combination of staff expectations and unrecognized carryover. Professional services are procured when vacancies persist and at budget, the assumption is that all vacant positions will be filled. Departments will also have a chance to examine budgets and expand programs once carryover is reconciled.
- Ongoing costs in both supplies and operating expenditures have been reviewed and increased for inflation.

- Carry-over amounts (with a few exceptions) are not budgeted in 2025-26. Carry-over amounts from 2024-25 will be added to the 2025-26 budget at the first interim update when actual amounts are known.
- The restricted budget includes $2.3 million in planned deficit spending across a number of programs. This has also been reflected in the multi-year projection.

Additional planning factors used:

	2024-25	2025-26	2026-27	2027-28
COLA	1.07%	2.30%	3.02%	3.42%
CA CPI	3.07%	3.42%	2.98%	2.77%
Base Grant	$ 16,570.79	$ 16,951.92	$ 17,463.87	$ 18,061.13
Alt. Grant ADA	38.18	30	30	30
Prop. Tax Growth	4.41%	3.49%	3.25%	3.25%
Lottery (U)	$ 191	$ 191	$ 191	$ 191
Lottery (R)	$ 82	$ 82	$ 82	$ 82
STRS	19.1%	19.1%	19.1%	19.1%
PERS	27.05%	26.81%	26.90%	27.80%
Min Wage	$ 16.50	$ 16.90	$ 17.40	$ 17.80

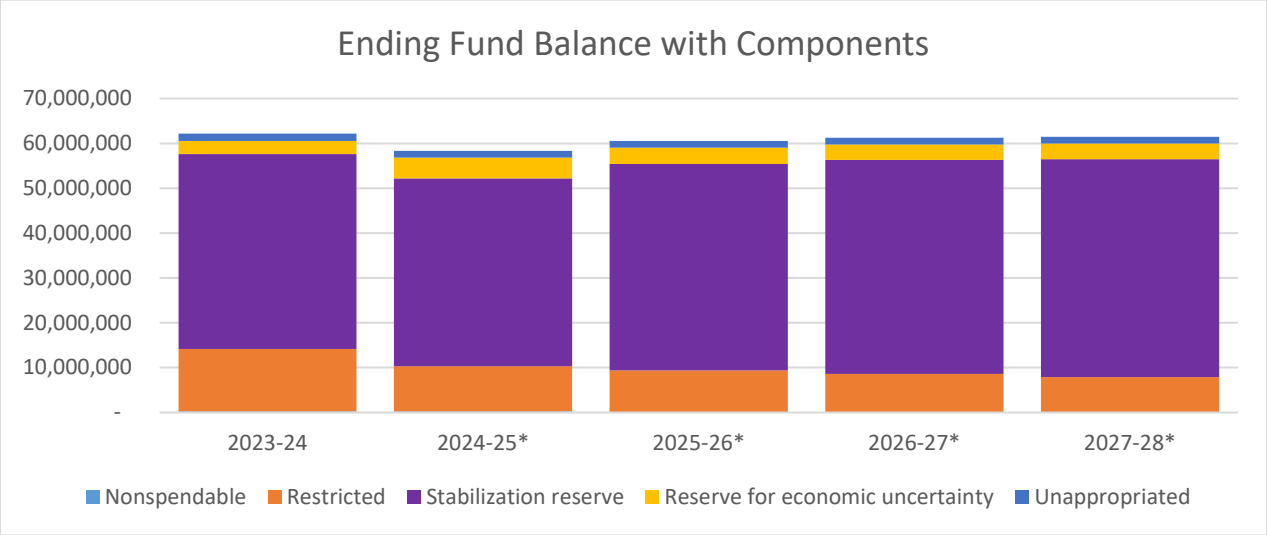
The Marin County Office of Education's budget anticipates a surplus for the budget and first subsequent year, followed by deficit spending in the second subsequent year. We are actively monitoring the budget and exploring opportunities to reduce expenditures or increase revenues to maintain a balanced financial outlook.

Ending Fund Balance Reserves and Assignments

The Marin County Board of Education has established a Stabilization Arrangement in its budget reserves for the purpose of stabilizing the budget to maintain and support programs on behalf of students in Marin County. This Stabilization Arrangement commits the residual balance of assigned and unassigned reserves of the County School Service Fund above twice the state required minimum reserves of 3%, or 6%.

As of June 30, 2025 the projected amount committed to the Stabilization Arrangement is $41.9 million. When revenues are insufficient to meet the annual increase in expenditures of the County School Service Fund, the resulting shortfall will be withdrawn from the Stabilization Arrangement. Likewise, when revenues are sufficient to meet twice the minimum reserve amount, or 6%, the excess amounts are deposited into the Stabilization Arrangement. As of June 30, 2026, the total committed amount designated in the Stabilization Arrangement is $46.0 million.

As shown in the graph below of the County School Services Fund, the stabilization reserve has shown steady growth but is now projected to level out as resources are needed to enable the continuation of program services to support Marin's student population in the current and subsequent years.



Summary

The County Office of Education's budget strategy is to intentionally allocate funds to ensure ongoing support for districts and student programs. While our financial position remains strong, we are actively exploring long-term strategies to maintain a balanced budget without reducing these essential services. During uncertain times, maintaining a balance between good fiscal stewardship and doing what is best for students is critical. Due to the continued collaboration between the Marin County Board of Education Trustees and the Marin County Superintendent of Schools, we are able to make thoughtful budget decisions that minimize impacts on student programs—even in the face of an unpredictable financial landscape.

As we move forward, every decision is made with careful analysis to ensure that expenditures are either sustainable long term or represent intentional investments to support districts and student programs. Our strategy continues to ensure fiscal stability through the effective management of public funds while prioritizing the alignment of the County Office's resources to support staff, districts, and the community with the ultimate goal of serving the children of Marin County. We remain committed to investing our resources to promote equity, diversity, inclusion and partnership in public education. We continue the work of supporting learning and social-emotional growth for all students in Marin County by:

- expanding educational equity,
- ensuring the fiscal solvency of local school districts,
- inspiring educators to use evidence-based instructional practices,
- developing positive relationships with other organizations and individuals, and
- providing services and programs to supplement and enhance the work of schools in Marin

Budget Questions & Highlights

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June 24, 2025

To: Marin County Board of Education

From: Bree Brown, Assistant Superintendent - Business Services

The following is in response to the questions that arose during the Public Hearing regarding the 2025-2026 Marin County Office of Education (MCOE) Budget on June 10, 2025 and the subsequent questions submitted by Board Members concerning the 2025-2026 MCOE budget:

Question: The MCOE budget seems to have increased over the past few years. Can you please provide a trend

Answer: The chart below provides a historical overview of the overall County School Services Fund.

	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Final Budget
Revenues	$ 41,354,379	$ 46,424,700	$ 45,062,316	$ 48,475,286	$ 49,414,078	$ 52,246,530	$ 55,426,763	$ 62,596,081
Expenses	$ 41,123,427	$ 47,675,169	$ 47,182,126	$ 49,884,008	$ 53,370,254	$ 53,875,336	$ 57,266,316	$ 58,601,936
Transfers	$ 431,866	$ 233,725	$ (714,256)	$ (562,779)	$ (689,825)	$ (480,000)	$ (580,532)	$ (1,786,901)
Total Net	$ 662,818	$ (1,016,744)	$ (2,834,066)	$ (1,971,501)	$ (4,646,001)	$ (2,108,806)	$ (2,420,085)	$ 2,207,244
Beginning Balance	$ 27,787,117	$ 31,313,247	$ 35,622,762	$ 39,648,552	$ 45,004,957	$ 46,759,710	$ 49,403,360	$ 58,308,640
Ending Fund Bal.	$ 28,449,935	$ 30,296,503	$ 32,788,696	$ 37,677,050	$ 40,358,956	$ 44,650,904	$ 46,983,275	$ 60,515,884

Question: What are district services that are provided by the MCOE?

Answer: The Marin County Office of Education (MCOE) provides a wide range of district services to support school districts in Marin County. These services are designed to enhance educational quality, ensure compliance with state and federal regulations, and support students, educators, and families. Some of the many district services provided by the MCOE include:

- The Education Services Department supports approximately 2,000 educators and about 30,000 students across Marin County. The Education Services team hosts a myriad of programs and services to build capacity and community amongst the educators and leaders that they support. Their goal is to support the fortification of each district's system's capacity to serve the diverse social-emotional and academic needs of the individual learner.
- The Early Childhood Education (ECE) Department works to increase sustainable high-quality early care and education for all children in Marin County. These efforts focus on the creation of developmentally appropriate early learning environments that utilize research-based instructional practices with an emphasis on relationships, anti-bias education, inclusive practices, and family engagement. The ECE Department provides professional development, coaching, technical assistance, professional growth advising, assessment, and data services to educators and programs serving families with children, birth through six years old, to support this goal.
- The Health, Safety, and Support (HSS) Department supports Marin County school districts, students, colleagues, and families to maximize their wellness. This includes substance use prevention education, suicide prevention, intervention and postvention, crisis response, mental and behavioral health, and campus safety.
- The countywide Health, Safety, and Support Wellness Collaborative meets monthly to share resources across school districts (e.g., parent trainings, professional development, etc.), discuss the application of wellness-centered curriculum, suicide prevention strategies, and support one another through collaboration to strengthen services to youth.
- The Alternative Education Program consists of three educational programs (Marin's Community School, Oracle Independent Study, and Loma Alta School) that serve young people in a variety of pathways to ensure students have the knowledge, skills, and habits of mind necessary for success after graduation.
- The College and Career Readiness Department leads in developing and offering high-quality Career Technical Education (CTE) to Marin County students through collaborative efforts with schools, businesses, and organizations in the Marin County School to Career Partnership (STC).
- The Marin County Outdoor School at Walker Creek Ranch helps Marin County's elementary school districts satisfy their educational goals through quality instruction within a special learning environment that inspires and motivates students to achieve an appreciation of the natural world. Using the principles of thematic instruction, the Walker Creek Ranch Outdoor School Program enhances a student's critical thinking, processing, and socialization skills.
- The Special Education Department operates regionalized special education classrooms and provides several itinerant special education services to help meet the educational needs of students with Individualized Education Programs (IEPs) on behalf of the school districts within Marin County.

- The MCOE Personnel Services Department provides services to all of Marin County's school districts using a credentials analyst who is responsible for registering, applying for, and renewing the credentials for all public school teachers in Marin County. The analyst also monitors teacher credentials to ensure they match teacher assignments. The Department also maintains and distributes the Marin County substitute list, with over 600 substitutes countywide.
- The Business Services Department supports Marin County school districts by processing payroll, vendor warrants, payroll taxes, and retirement benefits, along with all associated reporting and records deposits of property taxes and federal, state, and local apportionments. The Department performs quarterly oversight reviews of Marin County school district budgets and supports the annual LCAP review process with educational services. It also reviews Public Disclosures of Collective Bargaining. Under AB1200, oversight staff monitor each district's fiscal condition and provide support to prevent fiscal distress.

Question: Is there a recommended percentage for student services cost and/or operations within a budget for a County Office of Education (COE)?

Answer: No, each COE is unique and has the authority to provide as much district and/or student services as they see fit above the state mandated minimum requirements. For the MCOE, the minimum requirement is the provision of educational services within the Marin County Juvenile Hall.

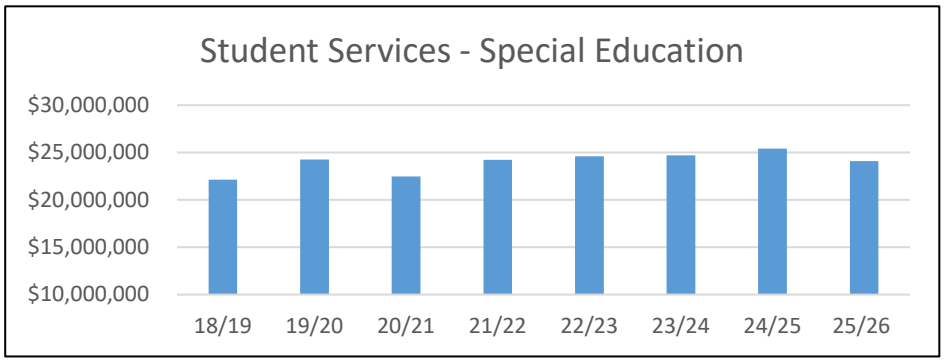
Question: How do we compare with other county offices in areas such as student services, etc…?

Answer: Historically, County Offices of Education (COE) have provided significant levels of direct services to students in the areas of Alternative Education and Special Education. More recently, more and more COEs have elected to stop providing many of these discretionary services. The Marin County Office of Education has not elected to cease or intentionally decrease student programming in the areas of Alternative Education or Special Education. The delivery of specialized services to Marin County students continues to be a primary area of focus for the MCOE and the districts served by the MCOE.

Question: How do the MCOE's costs related to the provision of Special Education services track over time?

Answer: The chart below provides a historical overview of the costs of special education. Please note that all expenses related to the delivery of special education support and services by the MCOE are the financial responsibility of the Marin County school districts

whose students are enrolled in MCOE's regionalized special education programs. These costs are calculated and billed to participating districts based on the Excess Cost formula outlined in the Marin County SELPA's Local Plan.



Question: Please provide more information on the Genocide and Holocaust Education Grant that has been received by the MCOE.

Answer: As noted at the board meeting on June 10, 2025, the MCOE serves as a pass-through agency selected by the state to distribute the grant dollars. The most recent grant award was issued and disbursed during the 2024-25 fiscal year and therefore is not reflected in the current 2025-2026 budget or any of the projection years. Attached is a comprehensive overview of Genocide and Holocaust Education Grant .

Question: Why are there changes to the revenues in Alternative Education?

Answer: Alternative Education revenue components include Federal and State apportionments and local sources, which might include contributions. Ensuring continuity of programming is a priority for the superintendent; therefore, contributions have been necessary to maintain programmatic stability. The budgeted amount changed during the year based on actual expenditures.

Question: Are proposed withdrawals from the Stabilization Agreement brought to the Board for review?

Answer: No, the Board approved Resolution 866 regarding the Stabilization Agreement, that specifies the Stabilization Arrangement is comprised of the residual balance of assigned and unassigned reserves after twice the Reserve for Economic Uncertainties amount is determined. As such, withdrawals are a calculation, not a determination for Board consideration.

Question: When was the last job classification study completed and when is the current study expected to be completed? Do we expect that budget revisions will be necessary as a result?

Answer: The current job classification study is expected to be completed prior to the first day of school of the 2025-2026 year. This comprehensive review of all job classifications within the MCOE is unlike previous classification studies that primarily focused on single job classifications or a small grouping or family of job classifications. The comprehensive approach utilized in the current study will work to enhance organizational clarity, equity, budgeting and planning throughout all the departments of the MCOE. *The remaining elements of the classification study are not expected to be material to the overall 2025-2026 budget.*

Question: How is the MCOE budget reflective of the changes in education due to increased Artificial Intelligence (AI) usage and what supports are staff and districts receiving?

Answer: The MCOE is actively supporting staff with the exploration of the role of artificial intelligence through ongoing professional learning and collaboration. This includes a dedicated community of practice and learning sessions with an AI designer, focused on using AI to increase efficiency, strengthen digital fluency, and build capacity across roles. Grounded in our four core competencies—connection, capacity, critical thinking, and creativity, this work fosters shared learning, thoughtful experimentation, and innovative use of technology to enhance collective impact within the organization. The costs associated with this work are included in the Educational Services departmental budget. Additionally, the following resource designed for staff and districts provides additional information related to AI programming offered by the MCOE: *https://www.marinschools.org/programs-services/services/education-services/ai-artificial-intelligence*

Question: What steps has the MCOE developed to address the increased use of technology and what measures are in place to counteract cybersecurity concerns?

Answer: The MCOE has a complete Cyber Incident Response Plan; however, the plan is not a public document due to security risks and to ensure the operational integrity of the plan. As part of remaining vigilant toward cybersecurity concerns in today's digital world, the MCOE regularly reviews cloud-based security protocols and applies other security measures such as: anti-phishing and anti-malware, multi-factor authentication (with a minimum of 12 characters), conditional access policies, regular review of role assignments, and mandatory employee trainings using established methods to prevent phishing and social engineering attacks.

The Board is strongly encouraged to review the attached 2025-2026 Departmental Highlights for more information regarding the operational budget of the MCOE during the next school year.

Enclosures: Genocide and Holocaust Education Grant: Overview and Timeline

2025-2026 Departmental Highlights

Genocide and Holocaust Education Grant: Overview and Timeline

Our office has recently received a number of inquiries related to our involvement and role related to genocide and Holocaust education. Specifically, we have been asked for information regarding the Marin County Office of Education's (MCOE) role in administering the Holocaust and Genocide Education Grant (Grant) provided via the California Department of Education (CDE). The following provides a timeline and overview of MCOE's involvement with this work:

Timeline

2021-2022

The Genocide and Holocaust Education Grant was established by the California State Legislature and the Governor on July 9, 2021 (see section 155 of Senate Bill 130) . Senate Bill 130 appropriated the sum of two million dollars ($2,000,000) from the General Fund to the Superintendent of Public Instruction for allocation to the MCOE to contract with nonprofit organizations with subject matter expertise in genocide and Holocaust education. Under the terms of the grant, the nonprofit organizations are required to perform the following activities from July 1, 2021, to June 30, 2024:

(1) Develop and provide curriculum resources related to genocide and Holocaust education; and

(2) Provide professional development, including educator trainings, on genocide and Holocaust education.

The MCOE may seek reimbursement for administration of the grant in an amount not to exceed 10 percent of the appropriation.

Upon receipt of the Grant, the MCOE issued a formal request for applications (RFA) for a nonprofit organization to develop and provide curriculum resources related to genocide and Holocaust education and professional development, including educator trainings, on genocide and Holocaust education under Senate Bill 130. Jewish and Family Children's Services was selected and MCOE entered into an agreement with the organization for the provision of the services identified under Senate Bill 130 on April 4, 2022.

The Holocaust and Genocide Education Grant was officially awarded to MCOE by the CDE on May 2, 2022. The grant award of $2,000,000.00 commenced on July 1, 2021 and ended on June 30, 2024.

Under the Grant, Jewish and Family Children's Services worked to establish the California Teachers Collaborative for Holocaust and Genocide Education (Collaborative) to develop and provide curriculum resources and professional development related to genocide and Holocaust education.

The Collaborative currently consists of the following members:

- Avenues for Change: Holocaust and Genocide Education;
- Cambodian Genocide Resource Center
- Central Valley, Holocaust Educators' Network (CVHEN);
- Echos & Reflections
- Facing History and Ourselves: The Genocide Education Project, Armenian History and Education;
- Holocaust Museum, LA;
- Jewish Family and Children's Services Holocaust Center;
- Jewish Partisan Educational Foundation;
- Museum of Tolerance, Los Angeles;
- Redbud Resource Group, Indigenous History and Education;
- TWIGE Project: Teaching about the Genocide in Rwanda and Guatemala
- USC Shoah Foundation Institute for Visual History and Education; and
- Uyghur Genocide Online Resource Center

Educator Leadership Council

The Educator Leadership Council (Council) advises the Collaborative on curriculum and professional development. The Council is comprised of select California teachers with instructional expertise in Holocaust education, genocide studies, antisemitism, racism, and human rights.

2023-2024 Council Members are:

- Stacey Saady, Santa Cruz City Schools, Santa Cruz County;
- Sara White, North Salinas High School, Monterey County;
- Ingrid Tuchband, Miller Creek Middle School, Marin County;
- Dr. Andrea Struve, Carlmont High School, San Mateo County;
- Peter Schlieker, Big Pine High School, Inyo County;
- Lillian McFarland, Point Arena High School, Mendocino County;
- Dr. Kintay Johnson, Redwoods Community College District, Humboldt & Del Norte Counties;
- Joseph Gonzales, El Camino High School, San Diego County;
- Brian Edwards, Le Lycee Francais de Los Angeles, Los Angeles County;
- Patrick Davarhanian, Clark Magnet High School, Los Angeles County;
- Jody Cooperman, Miwok Middle School;
- Michael Sepidoza Campos, Schools of the Sacred Heart;
- Melissa Marie Vineyard, Helios School, Santa Clara County;
- Jess Vaughn, Sheldon High School, EGUSD, Sacramento County;
- Tracy Teran, Dinuba High School, Tulare County;
- Wendy Ordower, Milken Community School, Los Angeles County;
- Stephanie McGraw, The Athenian School, Contra Costa County;
- Phillip Lenberg, Mendocino College, Mendocino County;

- Suzy Kisch, Orinda Intermediate School, Contra Costa County;
- Donna Fernandez, Piner High School, Sonoma County; and
- Tracy Cooper Bryant, Canyon Crest Academy, San Diego County

2023-2024

On September 13, 2023, with the passage of Senate Bill 141, an additional $1,500,000 was allocated to the Collaborative for the 2023-24 fiscal year.

Under the terms of SB 141, the Collaborative continued its work to do both of the following:

> (a) Develop and provide curriculum resources related to genocide and Holocaust education; and
>
> (b) Provide professional development, including educator trainings, on genocide and Holocaust education.

Senate Bill 141 Holocaust and Genocide Education Grant was awarded to Jewish and Family Children's Services by the CDE on April 15, 2024. The grant award of $1,500,000.00 commenced on May 1, 2024 and will end on June 30, 2025.

2024-2025

On June 29, 2024, with the passage of Senate Bill 153, additional reporting requirements were placed upon MCOE related to Holocaust and genocide education.

SB 153 requires MCOE to provide a report on or before January 1, 2025, and annually thereafter through January 1, 2030 to the Joint Legislative Budget Committee and the Department of Finance. Consistent with the requirements of Section 9795 of the Government Code, the annual report shall include, but is not limited to:

> (a) Annual expenditures by the California Teachers Collaborative for Holocaust and Genocide Education consistent with the county office of education's contract.
>
> (b) All of the following for funding allocated in the Budget Act of 2021, the Budget Act of 2022, and the Budget Act of 2024:
>
> > (1) The number of unique educators and local educational agencies served each year funding was provided.
> >
> > (2) (A) A list of local educational agencies served each year funding is provided.
> >
> > (B) For purposes of subparagraph (A), "local educational agency" means a school district, county office of education, or charter school.
>
> (c) Examples of all materials and presentations produced.

Finally, the Holocaust and Genocide in Education Grant 2024-2029 will be awarded to MCOE by the CDE. The CDE has identified that the grant award will be $5,000,000.00 and

is scheduled to run through June 30, 2029 - consistent with the reporting requirements identified in Senate Bill 153.

Participation

MCOE does not participate in the Collaborative and has no active role related to the development of curriculum or professional development. Established in 2021 by Jewish and Family Children's Services, the Collaborative is supported by the CDE through grant funding and the state of California through the Governor's Council on Holocaust and Genocide Education.

The California Teachers Collaborative for Holocaust and Genocide Education mailing list signup can be accessed here: https://cateacherscollaborative.org/

Input

The California Teachers Collaborative for Holocaust and Genocide Education can be directly contacted using the following link:

https://cateacherscollaborative.org/contact/

MARIN COUNTY
OFFICE OF EDUCATION

2025-26 Departmental Budget Highlights

The purpose of this document is to provide a transparent, high-level summary of the Marin County Office of Education budget by focusing on three key areas relevant to each department: priorities, new funding, and key information.

Departmental Priorities for the 25-26 Fiscal Year

Regional Occupational Program (ROP) will expand the Intro to the World of Healthcare class at San Marin High from one-semester to a full-year and add an additional Building and Construction Trades class in spring 2026.

School to Career Partnership (STC) is increasing management support and strategic planning support by adding a Special Projects Manager position for the School to Career program and increasing STC staffing to support ROP student career planning.

College and Career Readiness continues to prioritize equity in recruitment and student supports, aiming to increase CTE pathway completion among female, Latinx, and rural students.

Walker Creek Ranch is prioritizing the continued growth of its outdoor school and conference businesses post-COVID closure by rehiring a Conference Manager, establishing a native plant nursery program, and making improvements to its facilities and critical systems.

Education Services will continue to engage in ongoing professional learning opportunities for educators across Marin County in Literacy, Math and Science; engage parents, leaders and educators to support student use of Artificial Intelligence tools; and continue to foster and nurture relationships across the county by hosting countywide network meetings of educators and leaders (such as Elementary and Middle School Principals, Foster Youth

and Homeless, Executive Advisory Council, Innovative Learning Team, Instructional Coaching, and Multilingual Learners) .

Alternative Education will expand its offerings to students by creating a new, comprehensive independent study program; enhancing literary, reading and math interventions; and further developing college and career readiness opportunities.

Business, Information and Personnel Services will be leading the transition to the new comprehensive fiscal and human resources software system known as Frontline. This software is being implemented county-wide to all school districts as well as MCOE. This collaborative effort for increased efficiency will be supported by a dedicated team, largely staffed by Business Services.

In addition to supporting the financial software transition, **Information Services** will also design and deliver comprehensive staff development trainings to enhance effective technology use across the organization. Additionally, it will begin planning and initiating the migration from an on-premise data center to a cloud-based infrastructure to improve efficiency and reduce operational costs.

Early Childhood Education (ECE) will continue to provide equity-focused training for early care and education professionals, with an emphasis on anti-bias education, inclusive practices, early literacy, support for multilingual learners, and social-emotional development. ECE will expand relationship-based coaching through mutual learning communities to help educators implement best practices across diverse early childhood settings guided by a Humanity First lens. Additionally, ECE will support school districts and early care and education programs in their Universal PreKindergarten (UPK) and Transitional Kindergarten (TK) efforts, including curriculum alignment, program development, and compliance with funding and educator requirements. ECE will also strengthen partnerships with SELPA, Marin Special Education, and other key stakeholders to promote inclusion and support culturally and linguistically diverse educators and families. ECE will also continue to offer leadership development, mentoring, and academic support to advance career pathways for early learning professionals.

Health Safety and Support will provide support and services to districts as they meet youth's safety and wellness; the department will prepare and guide specific school districts to bill insurances and Medi-Cal for general education mental health services. The department will also expand opportunities for mental health interns, helping to build a professional pathway within Marin schools. In addition, it will support the launch of The Big Five emergency response framework at pilot sites.

The Special Education and Local Plan Area (SELPA) will continue to prioritize inclusive practices by partnering with the California Department of Education's Supporting Inclusive Practices (SIP) Project and the Marin County Office of Education. Efforts will focus on professional learning for both general education and special education teachers centered on Universal Design for Learning (UDL), along with targeted consultation and technical assistance to help LEAs implement strategic action plans that advance inclusive practices for students with disabilities across Marin County. The SELPA will also expand learning opportunities for parents and guardians through targeted education and engagement efforts. Additionally, we will strengthen the alternative dispute resolution continuum to promote early and collaborative conflict resolution between families and educational teams.

Maintenance and Operations will prioritize the Marin Community School Expansion Project, the completion of the Sequoia Lodge improvement project at Walker Creek Ranch, and the roofing and flooring projects at Walker Creek Ranch. These efforts will be undertaken alongside ongoing deferred maintenance projects.

Anticipated New Grants and Funding Sources for the 25-26 Fiscal Year

College and Career Readiness, as in previous years, plans to apply for both the Career Technical Education Incentive Grant (CTEIG) and the K12 Strong Workforce Program (SWP) later this year, with a total funding request of approximately $2.5 million. In addition, the program anticipates a donation from By the Bay Health to support the Intro to the World of

Healthcare class at San Marin High School, as well as private contributions to expand Building and Construction Trades classes.

Walker Creek Ranch received a generous $10,000 donation from the Brewster-West Foundation to support outdoor school programing for underserved Marin County students. These funds will help offset costs for 30 students from Dr. Martin Luther King Elementary in Sausalito-Marin City to attend the program in October 2025. Walker Creek Ranch plans to apply for a Marin County Parks FARE grant in September to establish a native plant nursery and learning garden. The primary revenue source to support operations continues to rely primarily on outdoor school and conference center program fees.

Education Services has included the following grants in the 2025-26 budget:

- Cal-MSCS (Math, Science & Computer Science)
- NOAA (Climate Change Across the Curriculum)
- Foster and Homeless Youth
- Antibias Grant
- Teacher Induction contingent on number of teachers
- Differentiated Assistance (DA) to support San Rafael Elementary and San Rafael High School districts, Larkspur Corte Madera School District and Sausalito Marin City School District.
- There has been a significant drop in funding based on smaller number of districts identified for DA.

Early Childhood Education has included the IMPACT Legacy Renewal, a one-year renewal of the IMPACT Legacy grant from First 5 California.

Health Safety and Support has included the Mental Health Student Services Act (MHSSA) and the Prevention and Early Intervention (PEI) grants.

Alternative Education has included its participation in the California Community Schools Partnership Program.

Maintenance and Facilities submitted an application to the Office of Public School Construction to support the Marin Community School Expansion Project in October 2024. The project was confirmed eligible under the Capital Facilities Fund, and available funding was further increased with the passage of Proposition 2 in November 2024. MCOE has retained a consultant specializing in school construction funding to ensure compliance throughout the design and construction process. Approved funds will be provided as reimbursement for eligible expenses over the next three to five years.

As additional opportunities become available, MCOE will pursue new grant applications as appropriate.

Key Facts and Figures About the 25-26 Budget by Department

College and Career Readiness continues to apply for two major California Career Technical Education (CTE) grants in the late fall, which serve as the basis for budgeting in the following fiscal year. Plans for 2025–26 are built on funds awarded in 2024–25 or earlier. These grants typically have a 2.5-year term, allowing for carryover funds to be used strategically to meet long-term objectives. In addition to state funding, private donations play a key role in supporting innovative initiatives, such as the expansion of Intro to the World of Healthcare and Building and Construction Trades classes.

Walker Creek Ranch, closed from Spring 2020 through Fall 2022 due to the COVID-19 pandemic, has steadily rebuilt its operations since reopening in Spring 2023. Staffing efforts have continued to strengthen, and in January 2025, the Ranch successfully transitioned from catered/vended meals to in-house food service. Combined program revenues are projected to grow by over 14% in 2024–25, with continued growth anticipated in 2025–26.

Educational Services continues to operate with a lean budget, maximizing the impact of remaining resources once core obligations are met. Despite limited funding, the

department provides essential services to educators, district leadership, and the wider MCOE community. This includes high-quality instructional support, professional development, and educational leadership that contribute to improved teaching and learning outcomes across Marin County.

The Early Childhood Education (ECE) department's budget is supported by 11 active grants, including the recently renewed IMPACT Legacy grant from First 5 California, alongside sustained funding from state and federal sources such as the California Department of Education (CDE) and California Department of Social Services (CDSS). Four of these grants are set to sunset in June 2026. ECE is strategically aligning and leveraging its funding to support countywide quality improvement efforts, including professional development, coaching, workforce development, and inclusive practices. Beyond supporting individual programs, these resources are driving systems-level improvements—such as building UPK capacity and implementing QRIS through the Marin Quality Counts consortium. The department is focused on increasing equitable access to high-quality early education, prioritizing support for programs and educators who serve multilingual learners, children with disabilities, and historically underserved communities. Budget allocations emphasize training, coaching, and resources that promote program quality, equity, and school readiness for the students who need it most.

Health, Safety, and Support is fully grant-funded and operates with careful consideration of what work is managed centrally versus what is passed through to districts. The expiration of two key federal grants has impacted available resources, and adjustments are being made accordingly to sustain essential services and supports.

Alternative Education's reduction in suspension rates, fewer fights and the steady rise in graduation rates are a direct result of the services and programs developed and financed over time.

Grants Comparison

Marin County Office of Education
Grants Comparison 2024-2025 to 2025-2026

Fund	Res	Grant	2024-25	2025-26	Grantor
		Education Services			
1	3183	***ESSA: School Improvement Funding for COEs*** *Federal funding to County Offices of Education for the purpose of supporting the statewide system of support and technical assistance for LEAs in their county that serve schools meeting the criteria for comprehensive support and improvement.*	$16,611	$19,685	Federal
1	4035	***Title II Improving Teacher Quality*** *Grant to prepare, train and recruit highly qualified teachers.*	$6,363	$6,363	Federal
1	4127	***Title IV A Student Support*** *Funding is provided to increase the capacity of LEAs to meet the goals of the of the ESEA by 1) providing students with well-rounded education, 2) supporting safe and healthy students and 3) supporting the effective use of technology in order to improve the academic achievement and digital literacy of all students.*	$14,884	$13,956	Federal
1	4203	***Title III Limited English*** *To ensure that all Limited-English Proficient (LEP) students, referred to as English Learners in California, attain English proficiency and develop high levels of academic attainment in English.*	$40,374	$40,374	Federal
1	5630	***ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants, Education for Homeless Children and Youth*** *The purpose of the program is to (1) facilitate the enrollment, attendance, and success in school of homeless children and youth; and (2) ensure homeless children and youth have equal access to the same free, appropriate, public education as provided to all other students.*	$79,059	$79,059	State
1	6054	***Early Education Teacher Development Grant*** *Early Education Teacher Development Grant is funded in combination with the California Prekindergarten Planning and Implementation Grant. The entirety of the California Prekindergarten Planning and Implementation Grant Program was established as a state initiative with the goal of expanding access to classroom-based prekindergarten programs at local educational agencies (LEAs) and planning for the increased number of teachers needed to fully implement Universal PreKindergarten.*	$0	$69,462	State
1	6680	***Tobacco-Use Prevention Education (TUPE) Admin Grants*** *Grant to assist school districts within the county with the TUPE program development, staff development and other technical assistance.*	$37,500	$37,500	State
1	6685	***Tobacco-Use Prevention Education (Prop 56) COE Technical Assistance Grants*** *Provides funding to County Office of Education to increase capacity to provide technical assistance to all LEAs regarding new requirements for adhering to Prop. 56 TUPE legislation requiring all LEAs to prohibit use of tobacco.*	$37,500	$37,500	State
1	6695	***Tobacco-Use Prevention Education: Grades 6-12 Tier 2*** *Funding to develop anti-tobacco education programs & tobacco use intervention & cessation activities*	$233,121	$117,000	State
1	7366	****Foster Youth Program*** *Grant to provide technical assistance in the area of educational program and support services to foster youth who attend school in Marin County.*	$247,712	$247,712	State
1	9821	***Marin's Ocean and Bay Backyard*** *Include the study of climate change as it relates to Marin County's coastal ecosystems in the curriculum and engage students to better understand their local aquatic ecosystems in a way that moves them to stewardship and action*	$80,000	$80,000	NOS Office of National Marine Sanctuaries
1	9907	****First Five Impact Grant*** *Grant to support a network of local quality improvement systems to better coordinate, assess and improve the quality of early learning settings.*	$227,777	$0	First Five
1	9909	***First 5 Marin*** *Grant for planning and coordination to implement a universal research-based kindergartner-screening tool.*	$196,230	$0	County of Marin
1	9983	****CARES Plus Child Signature Program*** *Grant to complete readiness and quality improvement plans development for mathematics and science teachers needs.*	$75,000	$0	First 5 Marin

Marin County Office of Education
Grants Comparison 2024-2025 to 2025-2026

		Grant	2024-25	2025-26	Grantor
12	5035	***Child Development Quality Improvement Activities*** *Grant to support Child Care salary/retention Incentive.*	$180,726	$220,699	Federal
12	5055	***Child Development Local Planning Councils*** *Grant to access the needs for child care in the community and establish priorities for use of fund.*	$113,059	$113,059	Federal
12	5310	***Child Nutrition*** *Funding for the National School Lunch Program (NSLP) operates on a reimbursement basis and is based on the number of meals served.*	$55,000		Federal
12	6102	***Universal PreKindergarten Mixed Delivery Planning Grant*** *The purpose of this grant program is to expand access universally to preschool programs for three- and four-year-old children across the state through a mixed-delivery system. The program funds local planning councils (LPCs) and resource and*	$181,057	$163,884	State
12	6127	***CA Preschool Quality Rating and Improvement System (QRIS)*** *To ensure that children in California have access to high quality programs so that they thrive in their early learning settings and succeed in kindergarten and beyond.*	$219,350	$231,608	State
		Education Services Totals	$2,041,323	$1,477,861	

Fund	Res	Special Education			
1	3310	***IDEA Basic Local Assistance Entitlement, Part B*** *Grant to provide revenue to support the expense of educating identified students with*	$380,249	$673,929	Federal
1	3315	***IDEA Preschool Grant, Part B*** *Grant to provide funding for special education and services to children with disabilities ages three (3) to five (5).*	$82,119	$82,219	Federal
1	3320	***IDEA Preschool Local Entitlement, Part B*** *Grant to provide funding for special education and services to children with disabilities ages three to twenty-two.*	$294,176	$0	Federal
1	3326	***IDEA Preschool Capacity Building, Part B*** *Grant to provide funding for educationally-related mental health services that are included in a student's individualized education program.*	$29,500	$29,500	Federal
1	3327	***IDEA Mental Health Allocation Plan, Part B*** *Grant to provide funding for educationally-related mental health services that are included in a student's individualized education program.*	$3,621	$400	Federal
1	3385	***IDEA Early Intervention Grant, Part C*** *Grant to plan and implement a comprehensive, community based interagency system of early services for infants and toddlers with disabilities and their families.*	$252,596	$252,596	Federal
1	3395	***Alternative Dispute Resolution Expansion Program*** *Grant to support the positive interaction and collaboration among parents and educators to implement the use of conflict resolution throughout the state.*	$10,962	$15,157	Federal
1	3410	***Workability II, Transitions Partnership Program*** *Funding to support collaborative projects with Adult Ed/ROCP/COEs.*	$85,600	$85,600	California Department of Rehabilitation
1	6509	***Dedication to Special Education*** *To support Special Education Programs county-wide.*	$86,000	$86,000	Special Education Local Plan Area (SELPA)
1	6510	***Special Education Infant Program*** *State funding for special education local plan areas (SELPAs) that operate Early Education Programs for individuals with exceptional needs who are younger than three years of age.*	$480,786	$466,858	State
1	6512	***Low Incidence Specialized Services*** *Funding supports the provision for specialized services for students with low incidence disabilities as required under the Individualized Education Program (IEP) for each pupil with low incidence disabilities as defined in California Education Code Section 56026.5: "hearing impairments, vision impairments, severe orthopedic impairments, or any combination thereof."*	$910,964	$874,083	State

Marin County Office of Education
Grants Comparison 2024-2025 to 2025-2026

		Grant	*2024-25*	*2025-26*	*Grantor*
1	*6520*	***Workability Grant*** *The WAI program provides comprehensive pre-employment skills training, employment placement and follow-up for high school students in special education who are making the transition from school to work, independent living and post secondary education or training.*	$129,015	$129,015	State
1	*6546*	***Mental Health Services*** *The purpose of these funds is to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils, required by an individualized education.*	$1,311,199	$1,155,945	State
1	*9916*	***Dedication to Special Education*** *To support the Technology Resource Center of Marin.*	$108,640	$115,000	Dedication to Special Education (DSE)
		Special Education Totals	$4,165,427	$3,966,302	

Fund	***Res***	**Alternative Education**			
1	*3010*	***No Child Left Behind (NCLB) Title I Part A*** *To ensure that all children have a fair and equal opportunity to obtain a high-quality education and reach, at a minimum, proficiency on the state content standards and assessments. The intent of this funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.*	$143,029	$171,850	Federal
1	*3025*	***NCLB Title I Part D*** *Provides financial assistance to local education agency's (LEA's) educational programs that serve students who are neglected, delinquent or at-risk; including programs involving collaboration with locally operated correctional facilities.*	$80,088	$94,944	Federal
1	*5816*	***Equitable Pathways*** *The Equitable Pathways grant creates supports fieldwork placement for graduate students pursuing a mental health degree. The grant funds are used to provide stipends to the graduate student interns, and to staff the a clinical supervisor positions, as all interns are required to complete weekly clinical supervision. The interns are assigned to school sites and provide direct services to students.*	$676,950	$441,145	Federal
1	*5850*	***Four Prong Approach*** *The Four Prong Approach grant provides funding to staff mental health positions (both sustain existing positions and increase positions) at schools sites, hire clinicians to address chronic absenteeism across the county, and to fund professional development for school-based mental health staff.*	$1,881,600	$1,363,947	Federal
1	*6266*	***Three Year Educator Effectiveness Block Grant*** *Funds to promote educator equity, quality, and effectiveness; to formulate strategies in improving beginning teacher retention and support via teacher induction programs.*	$0	$7,844	State
1	*6332*	***California Community Schools Partnership Program: Implementation Grant*** *Funds are to be used to support the establishment of new community schools and/or the expansion or continuation of existing community schools. A community school is a "whole-child" school improvement strategy where the LEA and school(s) work closely with teachers, students, and families. Community schools partner with community agencies and local government to align community resources to improve student outcomes.*	$300,000	$300,000	State
1	*6333*	***California Community Schools Partnership Program: Coordination Grants*** *The California Community Schools Partnership Program (CCSPP) Coordination Grant funds are to be used to support county local educational agencies (LEAs) by centralizing grant communications with county-level governmental partners and funding sources; and to support LEA planning and use of data for integrating state-funded initiatives integral to the four pillars of a community school approach and the California Community Schools Framework.*	$300,000	$301,183	State
1	*9936*	***AB1913 Sheriff Cardenas Crime Prevention Act of 2000*** *Grant to reduce the rate of juvenile crime in Marin County by supporting the services provided to students at Marin's Community School and Phoenix Academy.*	$273,267	$273,267	County of Marin Probation Department
		Alternative Education Totals	$3,654,934	$2,954,180	

Marin County Office of Education
Grants Comparison 2024-2025 to 2025-2026

Fund	Res	Grant	2024-25	2025-26	Grantor
		Regional Occupational Program (ROP) / School to Career (STC)			
1	6387	***California Career Technical Education Incentive (CTE)*** *To encourage the development of new career technical education programs and enhance and maintain current CTE programs during implementation of the LCFF.*	$1,366,618	$632,315	State
1	6388	***K-12 Strong Workforce Program*** *Initiative for the purpose of expanding the availability of high-quality, industry-valued career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.*	$1,344,645	$660,440	State
1	9991	***College of Marin, AB86*** *Grant to provide consulting service to prepare an inventory of Regional Programs for adults.*	$127,389	$127,389	College of Marin
		ROP / STC Totals	$2,838,652	$1,420,144	
		Other			
1	6318	***The Antibias Education Grant Program*** *The Antibias Education Grant Program provides funding for a grant period from Fiscal Year 2022-23 through 2025-26. Funds available to each applicant are based on the content and quality of the submitted application and proposed activities.*	$80,025	$57,329	State
1	9736	***Wellness - Student Wellness Ambassador Program*** *Project is aligned with the school strategy of Marin County's Suicide Prevention Strategic Plan as well as community recommendations around expanding peer supports as a way of breaking down stigma around help seeking and increasing mental health resources on school campuses across the county.*	$420,000	$704,000	Local County of Marin
		Other Totals	$500,025	$761,329	
		Total	**$13,200,361**	**$10,579,816**	

**Grant amount updated based on latest information*

Fund Summary

Marin County Office of Education
2025-26 Budget
County School Services Fund (01) Summary

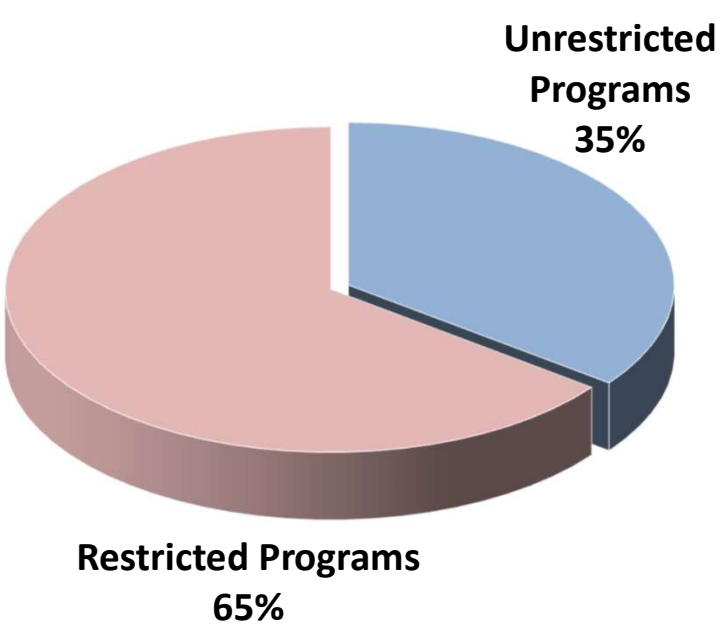
	Unrestricted	Restricted	Grand Total
Revenues			
Contributions	(1,664,367)	1,664,367	-
Federal Revenues		3,417,305	3,417,305
Interfund Transfers in	80,000		80,000
LCFF Sources	15,953,929	7,462,936	23,416,865
Local Revenues	10,017,036	14,972,674	24,989,710
Other State Revenues	130,718	10,641,483	10,772,201
Revenues Total	**24,517,316**	**38,158,765**	**62,676,081**
Expenditures			
Benefits	5,377,026	9,031,508	14,408,534
Capital Outlay	131,000		131,000
Certificated	3,340,686	11,362,076	14,702,762
Classified	8,976,447	7,712,247	16,688,694
Indirect Costs	(3,426,633)	3,323,369	(103,264)
Interfund transfers out	1,866,901		1,866,901
Services	4,672,875	6,891,511	11,564,386
Supplies	663,394	546,430	1,209,824
Transfers to agencies			
Expenditures Total	**21,601,696**	**38,867,141**	**60,468,837**

Fund 01 Summary Comparison

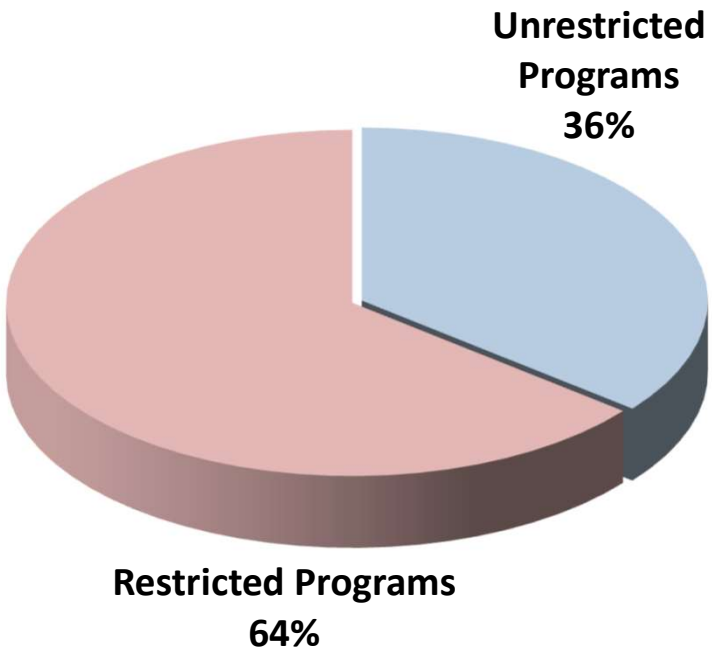
Expenditures by Source

2025-26 Adopted Budget

2024-25 Budget



2025-26 Budget



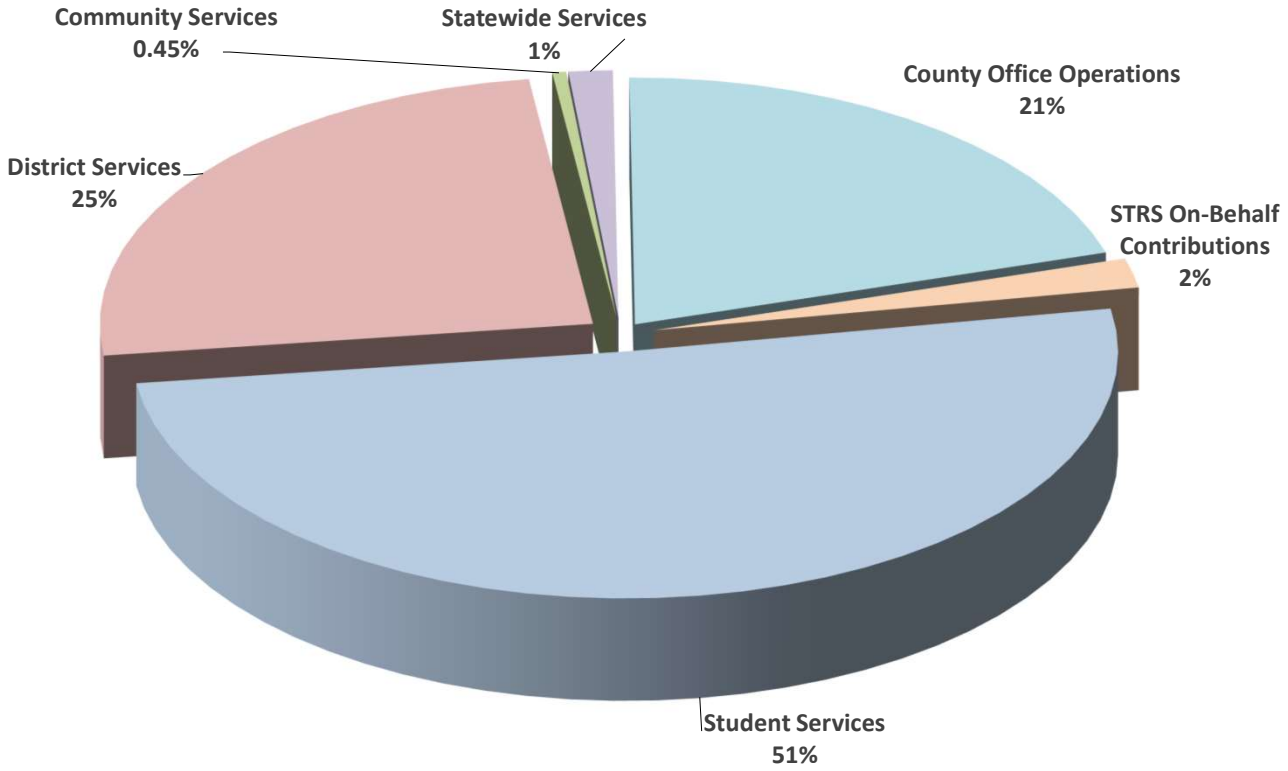
Marin County Office of Education
2025-26 Budget
County School Services Fund (01) by Service Area Summary

	Student Services	District Services	Community Services	State wide	COE Operations	STRS ON BEHALF	Grand Total
Revenues							
Contributions	2,150,978	566,847	5,000		(2,722,825)		-
Federal Revenues	1,422,075	1,950,573			44,657		3,417,305
Interfund Transfers in					80,000		80,000
LCFF Sources	6,807,268	1,070,229			15,539,368		23,416,865
Local Revenues	15,721,247	4,474,587	270,000	875,000	3,648,876		24,989,710
Other State Revenues	4,003,004	3,448,558			2,156,720	1,163,919	10,772,201
Revenues Total	**30,104,572**	**11,510,794**	**275,000**	**875,000**	**18,746,796**	**1,163,919**	**62,676,081**
Expenditures							
Benefits	7,743,628	2,619,799	52,537	85,632	2,743,019	1,163,919	14,408,534
Capital Outlay					131,000		131,000
Certificated	10,852,509	2,557,624			1,292,629		14,702,762
Classified	7,269,605	3,710,656	125,714	278,865	5,303,854		16,688,694
Indirect Costs	2,903,158	692,040		135,292	(3,833,754)		(103,264)
Interfund transfers out					1,866,901		1,866,901
Services	1,406,211	5,329,488	93,249	375,211	4,360,227		11,564,386
Supplies	496,531	192,779	3,500		517,014		1,209,824
Transfers to agencies							
Expenditures Total	**30,671,642**	**15,102,386**	**275,000**	**875,000**	**12,380,890**	**1,163,919**	**60,468,837**

Marin County Office of Education

Expenditures by Department

2025-26 Adopted Budget



Total $60,468,837

Student Services

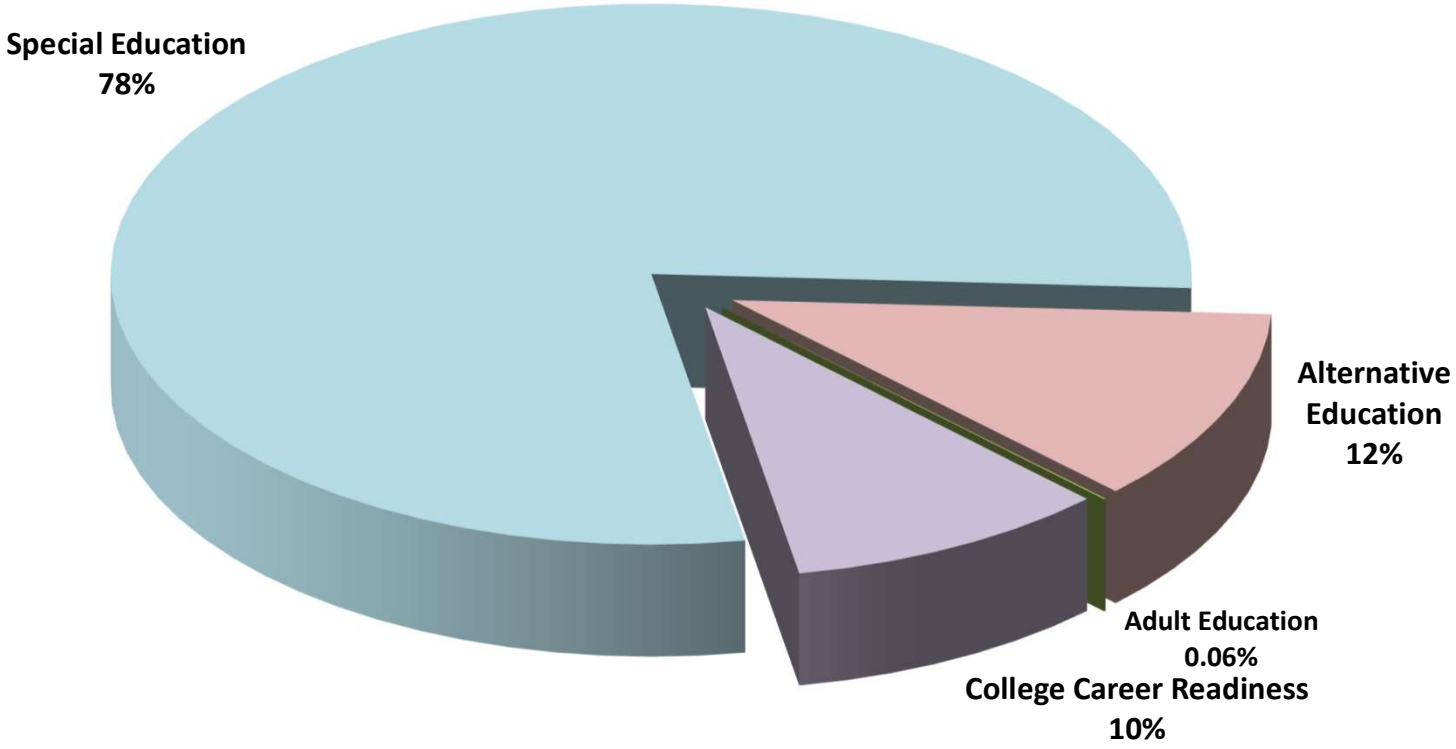
Marin County Office of Education
2025-26 Budget
Student Programs

	Student Services				Grand Total
	Adult Education	Alternative Education	College Career Readiness	Special Education	
Revenues					
Contributions		450,000	549,886	1,151,092	2,150,978
Federal Revenues		326,580		1,095,495	1,422,075
LCFF Sources		1,284,105		5,523,163	6,807,268
Local Revenues	127,389	723,267	359,755	14,510,836	15,721,247
Other State Revenues		807,031	1,343,992	1,851,981	4,003,004
Revenues Total	**127,389**	**3,590,983**	**2,253,633**	**24,132,567**	**30,104,572**
Expenditures					
Benefits		778,370	686,638	6,278,620	7,743,628
Capital Outlay					
Certificated		1,426,397	925,393	8,500,719	10,852,509
Classified		648,556	793,161	5,827,888	7,269,605
Indirect Costs	19,696	549,104	219,132	2,115,226	2,903,158
Services		127,303	169,090	1,109,818	1,406,211
Supplies		41,595	177,715	277,221	496,531
Expenditures Total	**19,696**	**3,571,325**	**2,971,129**	**24,109,492**	**30,671,642**

Student Programs

Expenditures by Source

2025-26 Adopted Budget



Total $32,047,325

Comparative Budget Report

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Alternative Education				
Revenues				
Contributions				
CONTRIBUTIONS FR UNRESTR REV	515,645	450,000	450,000	
Contributions Total	515,645	450,000	450,000	
Federal Revenues				
ALL OTHER FEDERAL REVENUES	420,977	326,180	326,180	
SPEC ED-DISCRETIONARY GRANTS	3,621	400	400	
Federal Revenues Total	424,598	326,580	326,580	
LCFF Sources				
EDUCATION PROTECTION ACCOUNT	7,654	7,182	7,182	
LCFF STATE AID-CURR YEAR	3,916			
LCFF STATE AID-PRIOR YEAR	(10,151)			
LCFF TRANSFERS	1,276,923	1,276,923	1,276,923	
LCFF Sources Total	1,278,342	1,284,105	1,284,105	
Local Revenues				
ALL OTHER LOCAL REVENUES	293,111	273,267	273,267	
ALL OTHER TRF FROM DIST/CH SCH	298,657	450,000	450,000	
ALL OTHER SALES	3,500			
Local Revenues Total	595,268	723,267	723,267	
Other State Revenues				
ALL OTHER STATE REVENUES	656,708	758,244	802,183	43,939
MANDATED COST REIMBURSEMENTS	1,598			
STATE LOTTERY REVENUE	4,456	4,848	4,848	
Other State Revenues Total	662,762	763,092	807,031	43,939
Revenues Total	**3,476,615**	**3,547,044**	**3,590,983**	**43,939**
Expenditures				
Benefits				
CAR ALLOWANCE CERTIFICATED BEN	375			
HEALTH & WELFARE CERTIFICATED	129,399	129,884	129,885	1
HEALTH & WELFARE CLASSIFIED	128,880	117,404	96,404	(21,000)

Comparative Budget Report

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
MEDICARE - CERTIFICATED	21,857	20,450	20,684	234
MEDICARE - CLASSIFIED	10,864	10,737	9,411	(1,326)
OPEB ACTIVE EMPLOYEE-CERTIFICA		848	847	(1)
OPEB ACTIVE EMPLOYEE-CLASSIFED		544	450	(94)
PERS ~ CLASSIFIED POSITIONS	202,156	198,413	173,885	(24,528)
SOCIAL SECURITY (OASDI)~CLASSI	46,438	45,886	40,212	(5,674)
STRS ~ CERTIFICATED POSITIONS	288,003	269,364	272,444	3,080
UNEMPLOYMENT INS ~ CLASSIFIED	377	379	333	(46)
UNEMPLOYMENT INS CERTIFICATED	757	707	714	7
WORKERS COMP ~ CERTIFICATED	20,443	22,496	22,753	257
WORKERS COMP ~ CLASSIFIED	10,128	11,808	10,348	(1,460)
Benefits Total	859,677	828,920	778,370	(50,550)
Capital Outlay				
VEHICLES	64,108			
Capital Outlay Total	64,108			
Certificated				
ASSISTANT SUPERINTENDENT	16,190			
CERTIFICATED TEACHER ~ REGULAR	686,988	748,602	748,602	-
CERTIFICATED TEACHER~EXTRA DTY	255,465	182,270	182,270	
COORDINATOR/PROGRAM MANAGER	308,227	300,993	308,267	7,274
DIRECTOR	178,409	178,409	187,258	8,849
PROFESSIONAL EXPERT	54,391			
TEACHER SUBSTITUTES	23,000			
Certificated Total	1,522,670	1,410,274	1,426,397	16,123
Classified				
BUSINESS EDUCATION LIAISON	38,092	36,503	36,503	-
CLASSIFIED SUPPORT ~ OVERTIME	3,000	500	500	
CLASSIFIED SUPPORT ~ REGULAR	26,157	28,308	28,308	-
CLASSIFIED SUPPORT~EXTRA DUTY	845	845	845	
CLASSIFIED SUPPORT~EXTRA HIRE	2,000	1,000	1,000	
CLERICAL & OFFICE ~ OVERTIME	4,554	6,605	6,605	

Comparative Budget Report

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
INSTRUCTIONAL AIDE ~ REGULAR	109,957	108,063	108,063	-
INSTRUCTIONAL AIDE~EXTRA DUTY	1,994			
INSTRUCTIONAL AIDES - SUBS	16,581	25,000	25,000	
OTHER SUPPORT SALARIES	18,154	19,112	19,112	
PROFESSIONAL EXPERT	5,362	5,000	5,000	
SECRETARIAL SALARIES	152,702	169,114	169,114	
SUPERVISOR	337,687	339,983	248,506	(91,477)
Classified Total	717,085	740,033	648,556	(91,477)
Indirect Costs				
INDIRECT COSTS CHARGES	476,060	549,484	549,104	(380)
Indirect Costs Total	476,060	549,484	549,104	(380)
Services				
BUILDING REPAIR	1,500			
COMPUTER LEASE	23,970	24,000	24,000	
CONFERENCES	18,774			
COPIER CHARGES (COPIES)	2,000	2,000	2,000	
COPIER LEASE	8,070	8,875	8,875	
DISPOSAL/GARBAGE REMOVAL	3,000	3,000	3,000	
DUES & MEMBERSHIPS	3,590	1,860	1,860	
ELECTRICAL	1,270	1,270	1,270	
ELECTRICITY	24,800	35,000	35,000	
EQUIPMENT REPAIR	400			
FIELD TRIPS	17,441	15,000	15,000	
INTERNET	2,744			
LAUNDRY/CLEANING	16,000	20,000	20,000	
MAINTENANCE CONTRACTS/EQUIPMEN	4,535	8,330	8,330	
MILEAGE	1,050	1,800	1,800	
OTHER CONTRACT SERVICES	302,126	182,236	182,236	-
OTHER FEES	300	300	300	
OTHER LEASES/RENTALS	465			
OTHER REPAIRS	12,675			

Comparative Budget Report

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
OUTSIDE PRINTING	7,768	5,000	5,000	
PERSONNEL AGENCIES	7,680	7,700	7,700	
PEST CONTROL	250	250	250	
PLUMBING	3,000	3,000	3,000	
POSTAGE	1,790	150	150	
PROF/CONSLTG SVCS & OPER EXPEN	136,622	137,614	(224,318)	(361,932)
ROOFING	2,100	2,100	2,100	
SEWER	900	2,000	2,000	
STAFF DEVELOPMENT/INSERVICE	130			
TELEPHONE	1,500			
VEHICLE REPAIRS		15,000	15,000	-
WATER	11,250	6,000	6,000	
WORKSHOP FEES	3,682	3,750	3,750	
GAS (NATURAL GAS/PROPANE)	3,000	3,000	3,000	
Services Total	624,382	489,235	127,303	(361,932)
Supplies				
APPRVD TEXTBOOKS & CORE CURR M		1,000	1,000	
BOOKS AND REFERENCE MATERIALS	800			
FOOD	11,502	10,000	10,000	-
GAS OIL & DIESEL	4,800	11,000	5,000	(6,000)
MATERIALS & SUPPLIES	57,294	25,095	25,095	
NONCAPITALIZED EQUIPMENT	18,253			
PRINTER TONER	500	500	500	
WORKSHOP SUPPLIES	200			
Supplies Total	93,349	47,595	41,595	(6,000)
Expenditures Total	**4,357,331**	**4,065,541**	**3,571,325**	**(494,216)**

Alternative Education

The Marin County Office of Education's Alternative Education program consists of three (3) educational programs that serve young people in a variety of programs with the goal of ensuring that students have the knowledge, skills, and habits of mind necessary for success after graduation. Student goals include preparing for college, career and life, graduating from middle or high school, and/or passing the High School Equivalency Test (HiSET).

- Marin's Community School

  Marin County Office of Education's Alternative Education programs serve 7th through 12th grade students who have been referred by Marin County public schools through the School Attendance Review Board (SARB) or expulsion processes, referred by Marin County Juvenile Probation, or who have chosen to attend our school. We offer a smaller setting, a higher staff-student ratio, personalized learning, and increased support in addition to college and career planning and reduced graduation requirements for students who need an alternative to the big schools.

- Oracle Independent Study

  Oracle Independent Study is an alternative to classroom instruction for 7th through 12th grade students whose educational needs cannot be met through traditional programs. Oracle Independent Study allows students to work at their own pace within the limits of a written agreement and can take advantage of the increased flexibility in their time during the typical school day.

- Loma Alta School

  Loma Alta is the school program located at the Marin County Juvenile Hall and serves detained youth, helping them bridge the gap in their learning between our other Alternative Education programs, as well as their District schools.

Comparative Budget Report

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
College Career Readiness				
Revenues				
Contributions				
CONTRIBUTIONS FR UNRESTR REV	485,950	545,905	549,886	3,981
Contributions Total	485,950	545,905	549,886	3,981
Local Revenues				
ALL OTHER FEES AND CONTRACTS	215,606	244,755	244,755	
ALL OTHER LOCAL REVENUES	161,172	100,000	100,000	
INTERAGENCY SERV BETWN LEAs	76,235	15,000	15,000	
Local Revenues Total	453,013	359,755	359,755	
Other State Revenues				
ALL OTHER STATE REVENUES	5,501,419	1,292,755	1,343,992	51,237
Other State Revenues Total	5,501,419	1,292,755	1,343,992	51,237
Revenues Total	**6,440,382**	**2,198,415**	**2,253,633**	**55,218**
Expenditures				
Benefits				
CAR ALLOWANCE CLASSIFIED BEN	900			
HEALTH & WELFARE CERTIFICATED	105,536	116,583	125,548	8,965
HEALTH & WELFARE CLASSIFIED	87,891	91,030	87,655	(3,375)
MEDICARE - CERTIFICATED	12,788	12,952	13,419	467
MEDICARE - CLASSIFIED	10,372	11,301	11,507	206
OPEB ACTIVE EMPLOYEE-CERTIFICA		463	463	
OPEB ACTIVE EMPLOYEE-CLASSIFED		549	549	
PERS ~ CLASSIFIED POSITIONS	165,217	172,278	175,334	3,056
SOCIAL SECURITY (OASDI) ~ CERT	806			
SOCIAL SECURITY (OASDI)~CLASSI	37,466	39,841	40,548	707
STRS ~ CERTIFICATED POSITIONS	165,929	170,595	176,753	6,158
STRS ~ CLASSIFIED POSITIONS	17,995	26,051	26,583	532
UNEMPLOYMENT INS ~ CLASSIFIED	362	393	399	6
UNEMPLOYMENT INS CERTIFICATED	442	449	465	16
WORKERS COMP ~ CERTIFICATED	11,960	14,249	14,763	514

Comparative Budget Report

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
WORKERS COMP ~ CLASSIFIED	9,727	12,426	12,652	226
Benefits Total	627,391	669,160	686,638	17,478
Capital Outlay				
VEHICLES	14,600			
Capital Outlay Total	14,600			
Certificated				
CERTIFICATED TEACHER ~ REGULAR	174,603	199,993	199,993	
CERTIFICATED TEACHER~EXTRA DTY	35,725	24,000	24,000	
COORDINATOR/PROGRAM MANAGER	335,426	335,429	352,048	16,619
DIRECTOR	187,800	187,800	197,114	9,314
OTHER CERT SUPVS & ADMIN SALAR	127,441	127,441	133,738	6,297
PROFESSIONAL EXPERT	20,750	18,500	18,500	
Certificated Total	881,745	893,163	925,393	32,230
Classified				
BUSINESS EDUCATION LIAISON	374,166	363,633	363,633	
CLASS ASSIST SUPERINTENDENT	40,806	37,656	40,439	2,783
CLASS SUPV & ADM SALARY~OTHER	169,182	231,878	243,278	11,400
CLERICAL & OFFICE ~ OVERTIME	407	225	225	
INSTRUCTIONAL AIDE ~ REGULAR	30,814	24,000	24,000	
OTHER CLASSIFIED - EXTRA HIRE	4,500	15,000	15,000	
PROFESSIONAL EXPERT	10,375	13,500	13,500	
SECRETARIAL SALARIES	85,024	93,086	93,086	
Classified Total	715,274	778,978	793,161	14,183
Indirect Costs				
INDIRECT COSTS CHARGES	200,367	218,516	219,132	616
Indirect Costs Total	200,367	218,516	219,132	616
Services				
COMPUTER LEASE	8,881	8,881	8,881	
CONFERENCES	26,135	12,500	12,500	
COPIER CHARGES (COPIES)	800	800	800	
DUES & MEMBERSHIPS	119	200	200	

Comparative Budget Report

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
FIELD TRIPS	2,975	2,500	2,500	
FINGERPRINTING	1,208	1,208	1,208	
MILEAGE	1,680	1,180	1,180	
OTHER CONTRACT SERVICES	363,369	123,318	123,318	
OTHER FEES	300	300	300	
OTHER LEASES/RENTALS	1,841	1,500	1,500	
OUTSIDE PRINTING	1,700	1,500	1,500	
PERSONNEL AGENCIES	5,445	3,817	3,807	(10)
POSTAGE	50	276	276	
PROF/CONSLTG SVCS & OPER EXPEN	1,020,929			
SOFTWARE LICENSE	6,120	7,620	7,620	
SUBAGREEMENT FOR SERVICE	3,239,310			
VEHICLE REPAIRS	3,000	1,500	1,500	
WORKSHOP FEES	439	2,000	2,000	
Services Total	4,684,301	169,100	169,090	(10)
Supplies				
GAS OIL & DIESEL	450	450	450	
MATERIALS & SUPPLIES	135,018	103,671	167,780	64,109
NONCAPITALIZED EQUIPMENT	19,662	9,485	9,485	
Supplies Total	155,130	113,606	177,715	64,109
Expenditures Total	**7,278,808**	**2,842,523**	**2,971,129**	**128,606**

College and Career Readiness

The College and Career Readiness (CCR) department includes the Marin County Regional Occupational Program (ROP) and Marin County School to Career Partnership (STC), as well as a team that applies for and manages several countywide grants to support Career Technical Education (CTE) in Marin County high schools and middle schools.

The ROP is committed to leadership in developing and providing high-quality CTE pathways to Marin County students. The ROP closely collaborates with local businesses in designing educational programs, teaching, reinforcing, and enriching core academic curricula; preparing students for gainful employment; providing real world applications of skills that will connect students' present activities and future lives; and preparing students to meet the needs and expectations of employers today and in the future. With a focus on equity, classes and activities are designed to support underrepresented and socioeconomically disadvantaged student populations, which includes providing bilingual paraeducators for classes when possible.

School to Career brings together schools, businesses, and organizations to create exciting educational opportunities for students. School to Career is a project of the Marin County Office of Education working on behalf of the school districts in our community. On-the-job experiences such as internships, job shadows and informational interviews allow students to explore potential careers, think about their future educational goals and develop skills necessary for success in the workplace. Students are provided additional career exploration and work-based learning experiences virtually, such as a job shadow program, career guest speakers and job readiness and career planning workshops. School to Career collaborates with over 200 businesses and organizations, providing learning experiences for the students of today while they are developing their skilled workforce of tomorrow. The acquisition of additional grant funds have allowed School to Career to expand to support English Learners interested in pursuing careers in Healthcare.

The Marin County ROP, in partnership with Marin high school districts, applied for and received a substantial grant to support CTE in Marin County schools. The K-12 Strong Workforce Program (K-12 SWP) and Career Technical Education Incentive Grant (CTEIG) represent ongoing funding that will support career pathways, ROP classes, career academies, work-based learning, and many other CTE learning opportunities. The Marin County ROP intends to apply for this funding, as well as seek additional resources each year to help continue to sustain and grow CTE in Marin County schools.

Through the CCR department, the Marin County Office of Education operates the CTE Center, which is located at Terra Linda High School. The CTE Center is open to students countywide and offers CTE courses in Building and Construction Trades, Automotive Technology, Patient Care, and Education. Transportation is provided when necessary, and classes are held in the afternoons and evenings to allow for maximum accessibility. Substantial funds have been raised for this project through grants and private donations with the support from various industry and private partners.

Comparative Budget Report

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Special Education				
Revenues				
Contributions				
CONTRIBUTIONS FROM REST REV	6		749,083	749,083
CONTRIBUTIONS TO SP ED PROGRAM	-	-	402,009	402,009
Contributions Total	6	-	1,151,092	1,151,092
Federal Revenues				
ALL OTHER FEDERAL REVENUES	85,600	85,600	85,600	
SPEC ED-DISCRETIONARY GRANTS	337,168	335,966	335,966	
SPEC ED-ENTITL PER UDC (IDEA)	708,925	673,929	673,929	
Federal Revenues Total	1,131,693	1,095,495	1,095,495	
LCFF Sources				
PROPERTY TAXES TRANSFERS	5,628,114	5,523,163	5,523,163	
LCFF Sources Total	5,628,114	5,523,163	5,523,163	
Local Revenues				
ALL OTHER FEES AND CONTRACTS	2,389,810	2,631,908	2,691,918	60,010
ALL OTHER LOCAL REVENUES	57,657			
TSF OF APPORT FROM DIST/CH SCH	12,453,523	14,714,472	11,818,918	(2,895,554)
Local Revenues Total	14,900,990	17,346,380	14,510,836	(2,835,544)
Other State Revenues				
ALL OTHER STATE REVENUES	1,560,640	1,329,123	1,329,123	-
OTHER STATE APPORT-CURR YEAR	480,786	466,858	466,858	
STATE LOTTERY REVENUE	62,940	56,000	56,000	
Other State Revenues Total	2,104,366	1,851,981	1,851,981	-
Revenues Total	**23,765,169**	**25,817,019**	**24,132,567**	**(1,684,452)**
Expenditures				
Benefits				
CAR ALLOWANCE CERTIFICATED BEN	4,200			
CASH IN LIEU CERTIFICATED	7,500			
CASH IN LIEU CLASSIFIED	1,500			
CLASSIFIED CONTINGENCY BANK			(384,000)	(384,000)

Comparative Budget Report

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
HEALTH & WELFARE CERTIFICATED	1,085,480	1,205,113	1,263,210	58,097
HEALTH & WELFARE CLASSIFIED	1,488,772	1,563,964	1,617,371	53,407
MCOE CERT SALARY SAVINGS	(503,151)		(794,000)	(794,000)
MCOE CLASS SALARY SAVINGS	(158,127)			
MEDICARE - CERTIFICATED	144,512	147,312	148,397	1,085
MEDICARE - CLASSIFIED	87,575	85,356	89,982	4,626
OPEB ACTIVE EMPLOYEE-CERTIFICA		6,956	6,954	(2)
OPEB ACTIVE EMPLOYEE-CLASSIFED		7,376	7,435	59
PERS ~ CERTIFICATED POSITIONS	89,735	95,512	95,512	
PERS ~ CLASSIFIED POSITIONS	1,575,749	1,578,002	1,663,545	85,543
SOCIAL SECURITY (OASDI) ~ CERT	20,568	22,088	22,088	
SOCIAL SECURITY (OASDI)~CLASSI	366,568	364,928	384,709	19,781
STRS ~ CERTIFICATED POSITIONS	1,798,829	1,872,455	1,886,785	14,330
UNEMPLOYMENT INS ~ CLASSIFIED	5,225	2,955	3,114	159
UNEMPLOYMENT INS CERTIFICATED	5,784	5,079	5,118	39
WORKERS COMP ~ CERTIFICATED	134,777	162,053	163,248	1,195
WORKERS COMP ~ CLASSIFIED	81,770	94,063	99,152	5,089
Benefits Total	6,237,266	7,213,212	6,278,620	(934,592)
Capital Outlay				
EQUIPMENT	5,500			
Capital Outlay Total	5,500			
Certificated				
ASSISTANT SUPERINTENDENT	176,365	150,461	157,669	7,208
CERT PUPIL SUPPORT ~ REGULAR	1,168,115	1,240,822	1,230,608	(10,214)
CERTIFICATED TEACHER ~ REGULAR	7,030,360	7,814,285	7,737,192	(77,093)
CERTIFICATED TEACHER~EXTRA DTY	49,334			
COORDINATOR/PROGRAM MANAGER	638,104	651,250	692,644	41,394
DIRECTOR	197,189	197,189	206,970	9,781
MCOE SALARY SAVINGS	(1,128,931)			
PROFESSIONAL EXPERT	350,369	25,000	25,000	
SUPERVISOR/PROJECT MANAGER	80,676	80,676	84,636	3,960

Comparative Budget Report

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
TEACHER SUBSTITUTES	300,000		100,000	100,000
CERTIFICATED CONTINGENCY BANK			(1,734,000)	(1,734,000)
Certificated Total	8,861,581	10,159,683	8,500,719	(1,658,964)
Classified				
CLASS SUPV & ADM SALARY~OTHER	59,498	62,224	65,335	3,111
CLASSIFIED CONTINGENCY BANK			(377,000)	(377,000)
CLASSIFIED SUPPORT ~ OVERTIME	4,500	6,000	6,000	
CLASSIFIED SUPPORT ~ REGULAR	90,637	96,435	96,435	
CLERICAL & OFFICE ~ OVERTIME	100			
INSTRUCTIONAL AIDE ~ OVERTIME	27	27	27	
INSTRUCTIONAL AIDE ~ REGULAR	4,247,805	4,314,161	4,319,893	5,732
INSTRUCTIONAL AIDE~EXTRA DUTY			300,000	300,000
INSTRUCTIONAL AIDE~EXTRA HIRE	71,772	26,772	26,772	
INSTRUCTIONAL AIDES - SUBS	86,273	3,911	3,911	
LVN	195,227	210,781	210,781	
MCOE SALARY SAVINGS	(382,448)			
OCCUPATIONAL THERAPISTS	459,725	522,943	533,171	10,228
OTHER CLASSIFIED SALARIES		12,864	12,864	
OTHER SUPPORT SALARIES	202,979	213,206	213,206	
PROFESSIONAL EXPERT	26,103			
SECRETARIAL SALARIES	381,925	416,493	416,493	
Classified Total	5,444,123	5,885,817	5,827,888	(57,929)
Indirect Costs				
INDIRECT COSTS CHARGES	2,250,103	2,348,314	2,115,226	(233,088)
Indirect Costs Total	2,250,103	2,348,314	2,115,226	(233,088)
Services				
BUILDING REPAIR	2,500	4,500	4,500	
COMPUTER LEASE	65,000	65,000	65,000	
CONFERENCES	14,872	7,000	6,500	(500)
COPIER CHARGES (COPIES)	5,000			
COPIER LEASE	18,000	33,499	33,499	

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
DISPOSAL/GARBAGE REMOVAL	22,800	23,200	23,200	
DUES & MEMBERSHIPS	1,520	1,400	1,400	
ELECTRICAL	1,500	1,500	1,500	
ELECTRICITY	61,450	63,500	63,500	
EQUIPMENT RENTAL/LEASE	2,000	2,500	2,500	
EQUIPMENT REPAIR	2,350	2,000	2,000	
FIELD TRIPS	10,000	8,000	8,000	
INTERNET	10,000			
LAUNDRY/CLEANING	38,917	45,000	45,000	
LEGAL SERVICE	10,000	5,000	5,000	
MAINTENANCE CONTRACTS/EQUIPMEN	35,755	36,250	36,250	
MILEAGE	81,660	20,760	20,002	(758)
NPA CONTRACTS	2,295,872	287,218	287,218	
OTHER CONTRACT SERVICES	310,712	400,505	395,165	(5,340)
OTHER FEES	35,431	27,500	27,500	
OTHER LEASES/RENTALS	266,244	294,500	277,740	(16,760)
OTHER REPAIRS	2,000	1,500	1,500	
OTHR CONTRCT SVC-SUBAGMT		30,462	30,462	
OUTSIDE PRINTING	6,500	12,000	12,000	
PERSONNEL AGENCIES	41,001	25,100	25,100	
PEST CONTROL	5,045	5,000	5,000	
PLUMBING	1,500	1,500	1,500	
POSTAGE	2,093	1,500	1,500	
PROF/CONSLTG SVCS & OPER EXPEN	(1,404,642)	70,381	(562,168)	(632,549)
PROFESSIONAL CONSULTING SVCS	41,881			
ROOFING	2,000	2,000	2,000	
SEWER	3,863	5,000	5,000	
SOFTWARE LICENSE	3,000			
STAFF DEVELOPMENT/INSERVICE	6,120			
SUBAGREEMENT FOR SERVICE	250,000	250,000	250,000	
TELEPHONE	16,682			

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
VEHICLE REPAIRS	4,955	5,000	5,000	
WASTE DISPOSAL	2,000			
WATER	17,280	17,200	17,200	
WORKSHOP FEES	500	500	500	
GAS (NATURAL GAS/PROPANE)	9,750	9,750	9,750	
Services Total	2,303,111	1,765,725	1,109,818	(655,907)
Supplies				
APPRVD TEXTBOOKS & CORE CURR M	25,626			
CLASSROOM SUPPLIES	60,812	35,550	35,550	
GAS OIL & DIESEL	985	1,200	1,200	
MATERIALS & SUPPLIES	182,318	202,487	201,471	(1,016)
NONCAPITALIZED EQUIPMENT	34,438	35,000	35,000	
OFFICE SUPPLIES	7,000	4,000	4,000	
PRINTER TONER	665			
Supplies Total	311,844	278,237	277,221	(1,016)
Expenditures Total	**25,413,528**	**27,650,988**	**24,109,492**	**(3,541,496)**

Special Education

School districts in California are mandated to provide special education services to children with disabilities from birth to age 22. While the local Marin County school districts are able to provide many special education services for students with disabilities, there are some students that present with disabilities who require extensive levels of educational support and/or have an extremely low incidence rate. For these students, it is both fiscally and programmatically difficult for each individual district to provide the necessary services.

The Special Education Department of the Marin County Office of Education (MCOE) operates regionalized special education classrooms and several itinerant special education services (Teacher of the Visually Impaired, Teacher of the Deaf and Hard of Hearing, Speech, and Language Pathologist, etc.) to meet the educational needs of children with disabilities within Marin County. The classrooms are regionalized, meaning that each school district in Marin County can utilize the services offered by MCOE regardless of the classroom's location.

MCOE's regionalized special education classrooms provide services to students that present with extensive educational needs in the following areas: intellectual, emotional, developmental, orthopedic, vision, and/or hearing. The classes serve students from infants to age three (3) in Early Start, pre-kindergarten ages three (3) to four (4) in Early Intervention, transitional kindergarten through grade 12 in the school age programs, and ages 18 through 22 in the adult transition programs. The classrooms are located on different campuses around Marin County, with an emphasis on placing classrooms in age-appropriate settings, to permit the greatest amount of integration with the host site's student population as possible. The itinerant special education providers also provide direct special education services; however, the special education services are typically provided at the student's home school.

Currently, the MCOE Special Education Department provides special education services to over 300 students within Marin County.

Comparative Budget Report

	Student Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Adult Education				
Revenues				
Local Revenues				
ALL OTHER LOCAL REVENUES	127,389	127,389	127,389	
Local Revenues Total	127,389	127,389	127,389	
Revenues Total	**127,389**	**127,389**	**127,389**	
Expenditures				
Indirect Costs				
INDIRECT COSTS CHARGES		19,696	19,696	
Indirect Costs Total		19,696	19,696	
Services				
OTHER CONTRACT SERVICES	31,841			
PROF/CONSLTG SVCS & OPER EXPEN	2,585			
Services Total	34,426			
Expenditures Total	**34,426**	**19,696**	**19,696**	

District Services

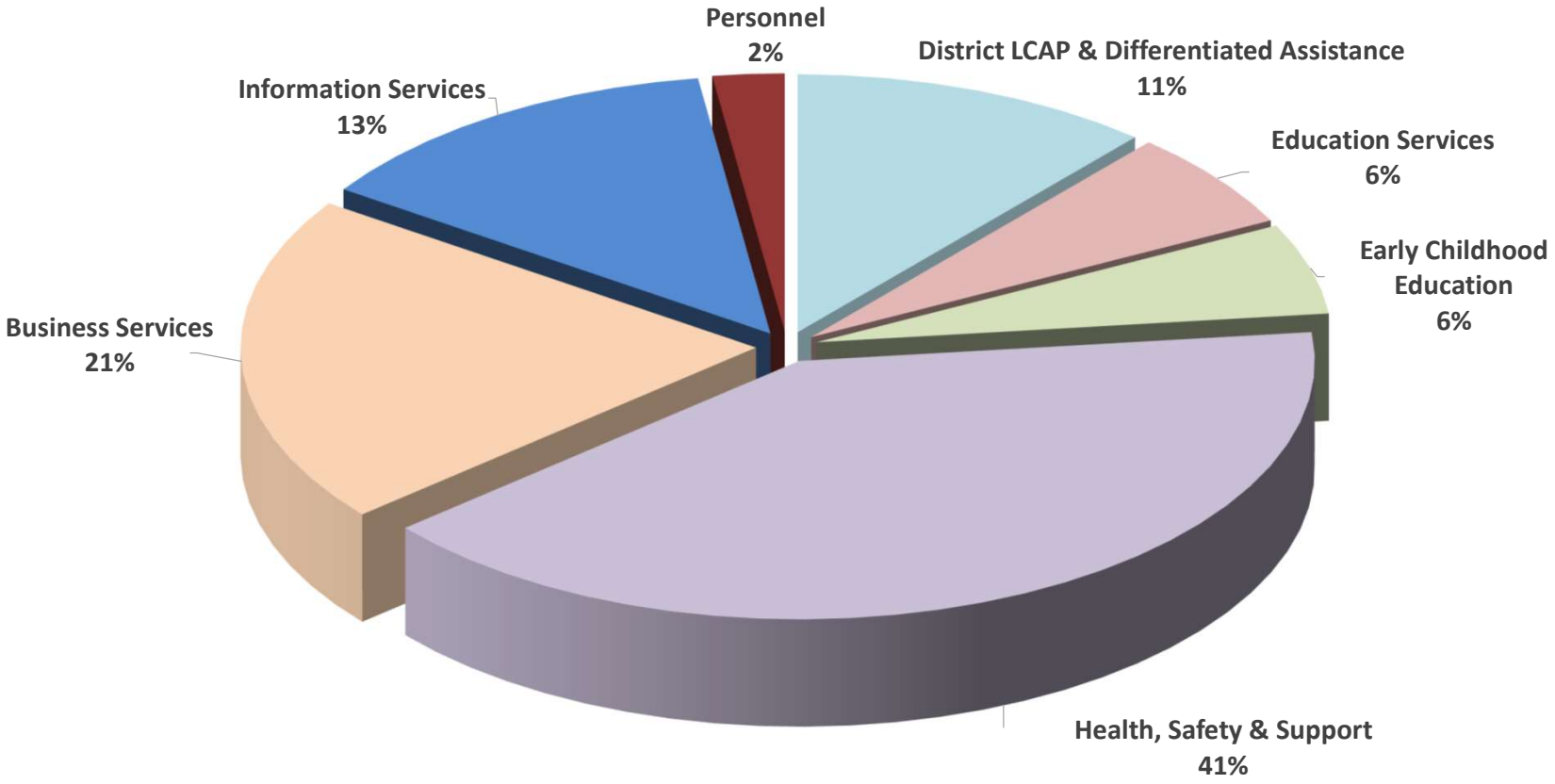
Marin County Office of Education
2025-26 Budget
District Support Services

	District Services							Grand Total
	Business Services	Early Childhood Education	Education Services	Health Safety & Support	Information Services	Personnel	System of Support	
Revenues								
Contributions				250,000	316,847			566,847
Federal Revenues			125,796	1,805,092			19,685	1,950,573
LCFF Sources	(96,438)						1,166,667	1,070,229
Local Revenues	99,726	420,780	83,744	1,261,461	2,038,049		510,301	4,414,061
Other State Revenues		385,473	305,041	2,758,044				3,448,558
Revenues Total	**3,288**	**806,253**	**514,581**	**6,074,597**	**2,354,896**		**1,696,653**	**11,450,268**
Expenditures								
Benefits	1,016,080	115,225	185,368	660,474	200,595	102,336	339,721	2,619,799
Certificated		229,995	234,915	1,240,849		52,262	799,603	2,557,624
Classified	2,087,627	70,137	198,273	626,170	410,702	185,372	132,375	3,710,656
Indirect Costs		115,484	68,040	424,139			84,377	692,040
Services	10,948	296,853	239,326	3,094,922	1,340,167		347,272	5,329,488
Supplies		31,870	4,850	85,281	57,680		13,098	192,779
Expenditures Total	**3,114,655**	**859,564**	**930,772**	**6,131,835**	**2,009,144**	**339,970**	**1,716,446**	**15,102,386**

District Services

Expenditures by Source

2025-26 Adopted Budget



Total $15,102,386

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Business Services				
Revenues				
LCFF Sources				
LCFF TRANSFERS	(96,438)	(96,438)	(96,438)	
LCFF Sources Total	(96,438)	(96,438)	(96,438)	
Local Revenues				
ALL OTHER LOCAL REVENUES	1,043			
INTERAGENCY SERV BETWN LEAs	370,950	99,726	99,726	
Local Revenues Total	371,993	99,726	99,726	
Revenues Total	**275,555**	**3,288**	**3,288**	
Expenditures				
Benefits				
CAR ALLOWANCE CLASSIFIED BEN	16,800			
HEALTH & WELFARE CLASSIFIED	232,759	265,048	269,009	3,961
MEDICARE - CLASSIFIED	33,947	29,244	30,270	1,026
OPEB ACTIVE EMPLOYEE-CLASSIFED		903	903	-
PERS ~ CLASSIFIED POSITIONS	633,300	540,678	559,694	19,016
SOCIAL SECURITY (OASDI)~CLASSI	137,697	119,119	121,862	2,743
UNEMPLOYMENT INS ~ CLASSIFIED	1,174	1,009	1,045	36
WORKERS COMP ~ CLASSIFIED	31,520	32,163	33,297	1,134
Benefits Total	1,087,197	988,164	1,016,080	27,916
Classified				
ACCOUNTING SUPPORT SALARIES	389,291	423,676	423,676	
BUSINESS MANAGER	257,802	113,906	119,443	5,537
CLASS ASSIST SUPERINTENDENT	115,440	115,668	109,835	(5,833)
CLASS SUPV & ADM SALARY~OTHER	26,639	27,971	29,370	1,399
CLERICAL & OFFICE ~ OVERTIME	500			
DIRECTOR	700,283	551,032	584,616	33,584
OTHER SUPPORT SALARIES		59,678	61,305	1,627
PROFESSIONAL EXPERT	145,000			
SECRETARIAL SALARIES	34,349	37,874	37,874	
SUPERVISOR/ACCOUNTANT	671,918	686,903	721,508	34,605

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Classified Total	2,341,222	2,016,708	2,087,627	70,919
Services				
COMPUTER LEASE	10,948	10,948	10,948	
CONFERENCES	24,546			
COPIER CHARGES (COPIES)	2,000			
DUES & MEMBERSHIPS	15,587			
MEETINGS	2,738			
MILEAGE	4,000			
OTHER CONTRACT SERVICES	28,005			
OTHER FEES	1,000			
OUTSIDE PRINTING	700			
PERSONNEL AGENCIES	59,740			
POSTAGE	2,050			
PROFESSIONAL CONSULTING SVCS	7,920			
WORKSHOP FEES	425			
Services Total	159,659	10,948	10,948	
Supplies				
MATERIALS & SUPPLIES	13,937			
NONCAPITALIZED EQUIPMENT	2,000			
OFFICE SUPPLIES	2,000			
PERIODICALS & MAGAZINES	750			
PRINTER TONER	2,500			
WORKSHOP SUPPLIES	500			
Supplies Total	21,687			
Expenditures Total	**3,609,765**	**3,015,820**	**3,114,655**	**98,835**

District Business Services

Marin County Office of Education (MCOE) Business Services-External is MCOE's primary contact with the district chief business officials (CBOs) throughout the county. District Business Services is committed to providing professional, efficient services to benefit the students, families, employees, and organizations of Marin County schools.

District Business Services provides auditing, advisory and support services to 17 Marin County school districts, two charter schools and one joint power agency (JPA).

The team provides advisory services to district staff, prepares a variety of schedules and reports of district fiscal and budget information, and works directly with district staff on matters related to all areas of school finance.

The department also maintains detailed spreadsheets in areas directly affecting school district budgets and fiscal reports, such as local control funding formula (LCFF) calculations, school district attendance reports, J-13A attendance waiver requests, temporary transfer of funds requests, distribution of state and federal apportionments, and wire transfers.

The department is responsible for fiscal oversight, which is statutorily required and designed to assure that no district becomes fiscally insolvent. These statutes, typically referred to as AB1200, place specific reporting requirements on school districts while also specifying the actions to be taken by the County Superintendent of Schools when it appears that a district may become fiscally insolvent. Technical assistance and fiscal guidance are also provided to all Marin County school districts, which include fiscal oversight, as legislatively required, to monitor and intervene should any district be at risk of becoming fiscally insolvent.

District Business Services collaborates with Education Services to support, train, review, and approve Local Control and Accountability Plans (LCAPs) for all 17 districts.

This department also provides business services for two small districts including budget preparation, payroll, accounts payable, maintenance of financial records, preparation of financial reports, and assistance in the development and preparation of the LCAPs.

District Business Services provides fiscal support to the Marin County Special Education Local Plan Area (SELPA) which is comprised of all Marin County districts and the MCOE. Business support services include preparing all fiscal allocation plans, budgets and financial reports, annual pupil counts, financial models and analyses in support of subcommittee work and the preparation of the Annual Budget Plan, Maintenance of Effort, Federal Excess Cost compliance, and eligibility reports that encompass all Marin County districts.

Additional service areas include:

- Certifying attendance reports to the California Department of Education (CDE) for MCOE, all 17 school districts and two charter schools.

- Collaborating with the County of Marin to prepare and submit certified property tax reports for all Marin County school districts to the California Department of Education (CDE).

- Resolving findings in the annual financial audit reports for 17 districts.
- Serving as the intermediary and advocating for districts with the CDE with LEA in the review and approval of LEA budgets, LCAPs, and other financial reports

Business Operations

The operations team processes financial transactions for 17 school districts and MCOE and provides training on its financial system.

The primary services provided by the business operations team include:

- Preparing accounting and reporting to State Teacher's Retirement System (STRS), Public Employee's Retirement System (PERS), and other payroll-related agencies, including payroll tax reporting and payroll garnishments for MCOE, including the California Collaborative for Educational Excellence (CCEE) and 16 of the 17 school districts.
- Distributing approximately $800 million in revenues received from Federal, State and Local sources, 17 districts and both charter schools.
- Processing payroll and commercial vendor payments for the COE and 16 of the 17 school districts.
- Preparing year-end financial statements for districts' bond interest and redemption funds from the Auditor/Treasurer's general ledger.
- Collaborating closely with the County of Marin to manage the individual funds maintained in the County Treasury for all school districts.
- Entering deposits, interfund transfers, stop payments, and other cash transactions recorded to the school districts' and the MCOE's general ledger to the county treasury.
- Providing comprehensive training, support, and best practices to school district and MCOE business office staff to enhance the proficiency and efficiency in handling various business processes. Additionally, workgroup sessions are designed to provide hands-on, real-time assistance to district business staff.
- Acting as the interface with the County of Marin Controller's Office to maintain all school district users needing access to the County Munis system to balance cash in County treasury. Trains users and troubleshoots access issues.
- Implementing and supporting the fiscal software system countywide transition.

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Early Childhood Education				
Revenues				
Contributions				
CONTRIBUTIONS FR UNRESTR REV	87,704			
Contributions Total	87,704			
Local Revenues				
ALL OTHER LOCAL REVENUES	499,007		404,864	404,864
INTERAGENCY SERV BETWN LEAs	23,430	15,916	15,916	
Local Revenues Total	522,437	15,916	420,780	404,864
Other State Revenues				
ALL OTHER STATE REVENUES	120,081	69,462	385,473	316,011
Other State Revenues Total	120,081	69,462	385,473	316,011
Revenues Total	**730,222**	**85,378**	**806,253**	**720,875**
Expenditures				
Benefits				
HEALTH & WELFARE CERTIFICATED	24,816	22,436	22,436	
HEALTH & WELFARE CLASSIFIED	6,352	6,634	6,634	
MEDICARE - CERTIFICATED	4,467	3,124	3,336	212
MEDICARE - CLASSIFIED	941	1,019	1,019	
OPEB ACTIVE EMPLOYEE-CERTIFICA		141	141	
PERS ~ CERTIFICATED POSITIONS	19,617	17,676	18,559	883
PERS ~ CLASSIFIED POSITIONS	10,839	18,807	18,807	
SOCIAL SECURITY (OASDI) ~ CERT	4,496	4,087	4,292	205
SOCIAL SECURITY (OASDI)~CLASSI	4,018	4,351	4,351	
STRS ~ CERTIFICATED POSITIONS	44,975	28,550	30,707	2,157
UNEMPLOYMENT INS ~ CLASSIFIED	33	39	39	
UNEMPLOYMENT INS CERTIFICATED	155	108	114	6
WORKERS COMP ~ CERTIFICATED	4,195	3,435	3,668	233
WORKERS COMP ~ CLASSIFIED	883	1,122	1,122	
Benefits Total	125,787	111,529	115,225	3,696
Certificated				
COORDINATOR/PROGRAM MANAGER	221,364	215,405	229,995	14,590

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
DIRECTOR	86,621			
Certificated Total	307,985	215,405	229,995	14,590
Classified				
PROFESSIONAL EXPERT	26,695	26,280	26,280	
SECRETARIAL SALARIES	38,108	43,857	43,857	
Classified Total	64,803	70,137	70,137	
Indirect Costs				
INDIRECT COSTS CHARGES	127,874	113,808	115,484	1,676
Indirect Costs Total	127,874	113,808	115,484	1,676
Services				
COMPUTER LEASE	2,086	2,254	2,254	
CONFERENCES	20,129			
COPIER CHARGES (COPIES)	2,000			
DUES & MEMBERSHIPS	725	225	225	
INTERNET	685	1,200	1,200	
MILEAGE	1,480	300	300	
OTHER CONTRACT SERVICES	353,479	278,490	278,490	
POSTAGE	456		500	500
PROF/CONSLTG SVCS & OPER EXPEN	113,508		13,884	13,884
Services Total	494,548	282,469	296,853	14,384
Supplies				
MATERIALS & SUPPLIES	67,727	31,870	31,870	
PRINTER TONER	295			
Supplies Total	68,022	31,870	31,870	
Expenditures Total	**1,189,019**	**825,218**	**859,564**	**34,346**

Early Childhood Education
2025-2026

The Marin County Office of Education (MCOE) Early Childhood Education Department serves educators and programs working with children from birth through age six. Our mission is to promote sustainable, equitable, and high-quality early care and education environments for all young children in Marin County. Guided by our vision of *co-creating early learning environments free from bias*, we strive to ensure that all early care and education professionals have the support to ensure every child has access to a nurturing, joyful, and inclusive foundation for lifelong learning. We support this goal by providing resources and professional development that empower early childhood educators and administrators to create healthy, nurturing, and inclusive learning environments.

This work reaches more than 400 educators and benefits over 2,000 children, thanks to funding and support from First 5 California, First 5 Marin, the California Department of Social Services, and the California Department of Education. By aligning and leveraging resources—and by collaborating closely with community partners—the MCOE Early Childhood Education Department delivers a wide range of direct services to early care and education professionals throughout Marin County.

Assessment:

- Assess *needs* of early learning programs and early care and education staff through annual surveys, evaluations, interviews, and data collection with valid and reliable assessment tools.
- Utilize data to inform the Early Childhood Education department's focus, process, strategies and supports including professional development, technical assistance, and coaching.
- Assess quality and track growth of educators and programs using valid and reliable tools such as: Classroom Assessment Scoring System (CLASS); CLASS Environment; Inclusive Classroom Profile (ICP); Program Administration Scale (PAS); Anti-Bias Checklist; and Teaching Pyramid Observation Tool (TPOT).
- Provide training in Spanish and English on assessment tools to all site staff.
- Maintain HUBBE database of all staff, sites, and programs in Marin Quality Counts (MQC).
- Implement Quality *Rating* and *Monitoring* based on the state's Quality Counts California Quality Continuum Framework-Measured Quality Elements.
- Facilitate the Evidence-Based Data Exchange between preschool and elementary school teachers, including families using the Desired Results Developmental Profile (DRDP).

Professional Development, Training and Technical Assistance:

- Provide and facilitate high quality, equity driven, professional development and technical assistance by national, local and staff experts for early care and education teachers (birth to 6 years), administrators, and staff on:
  - California's Early Learning and Development System (birth through PreK/TK)
  - Anti-Bias Education
  - Inclusive Practices
  - Early Literacy/Multilingual Learners
  - Learning Stories & Observation
  - Dance & the Preschool-TK Learning Foundations
  - Leadership Development through a Humanity First lens,
  - Observation and Assessment tools (DRDP, CLASS Environment, TPOT, ERS, Learning Stories)
  - Teacher-Child Interaction assessment tools (CLASS)

    - Social-Emotional Learning and Development Framework (CA Teaching Pyramid)
    - Quality Ratings Improvement Systems
- Assist school districts with PreK and TK classrooms on program development, curriculum and alignment, funding terms and conditions for public school programs, grant applications for California State Preschool Programs and transcript evaluation.
- Provide expertise to administrators and teachers through workshops, site visits, consultation, and mutual learning communities, such as the TK Learning Network.
- Facilitate pilot projects to support PreK/TK/Kindergarten transitions

Coaching:

- Provide practice and relationship-based coaching for educators and caregivers in Marin Quality Counts (MQC) early care and education programs.
- Provide coaching in mutual learning communities as critical support for implementation and professional learning community building.
- Support coaches' professional development through County-Wide and Regional and State Coaching workshops, meetings, trainings and learning communities.
- Coaches are authorized, experienced, highly qualified experts in the field.

Partnerships/Collaboration:

- Collaborate with community, regional and state early learning partners on the Quality Counts California's Quality Improvement System (QIS), Quality Rating Improvement System (QRIS), Universal PreKindergarten (UPK) and PreK-3rd grade systems.
- Collaborate with Regional partners to provide professional development, build capacity, and develop strong communities of practice.
- Collaborate with State Teaching Pyramid Leadership Team on implementation, training, coaching.
- Collaborate with SELPA, Marin Special Education, and Supporting Innovative Practices to support and facilitate inclusive practices in early care and education programs.
- Collaborate with early education partners to provide resources and support early learning programs as needed and avoid duplication of effort.
- Build partnerships between PreK/TK/K teachers in Mutual Learning Communities and Communities of Practice with shared data and workshops focused on anti-bias in early education.
- Partner with College of Marin and the Ethel Seiderman Institute to present a unit-bearing Fall and Spring Early Learning Summit.

Workforce Supports:

- Provide leadership development and support through workshops, mentoring and Mutual Learning Communities.
- Provide professional growth and academic guidance for early learning educators toward degree attainment, child development permit attainment or retention, or TK Teacher requirements.
- Provide support in Child Development Permit application, renewal, and upgrades.
- Provide and manage incentive and financial award program for professional growth and academic achievement.
- Promote additional professional growth pathways for early learning practitioners (to become teachers, leaders, assessors, coaches, mentors).
- Provide workshops in Spanish to meet needs of Spanish speaking early learning professionals.
- Ensure simultaneous Spanish-English interpretation of all early learning workshops and provide bi- lingual assessors, trainers, and coaches.

Grants Management:

- First 5 Marin:
  - Evidence Based Data Exchange
- First 5 California
    - IMPACT Legacy Renewal
    - Region 1 Hub Reimbursement
- California Department of Education:
  - Universal PreK (UPK) Countywide Planning and Capacity Building – County Offices of Education Grant
  - Early Education Teacher Development Grant (EETD)
  - California State Preschool Program, Quality Rating Improvement System Block Grant (CSPP QRIS BG)
  - Inclusive Early Education Expansion Program (IEEEP)
  - UPK Mixed Delivery Planning Grant
- California Department of Social Services:
  - California Local Planning Council-CLPC (Marin County Child Care Commission)
  - Quality Counts California Quality Improvement Grant (QCC QI)
  - Quality Counts California Workforce Pathways Grant
- MCOE Superintendent investment in Early Literacy in a Diverse Society

MCOE Early Childhood Education Department Coordination roles and responsibilities for grants:

  - Monitor and provide current research, programs, standards, grants, and state and local issues relevant to Early Care and Education to the Early Learning Community.
  - Provide narrative, review, and inform fiscal reports for all early learning grants on quarterly or semi-annual basis.
  - Coordinate, manage, and leverage funding to meet each grant requirement.
  - Participate in State or regional Quality Rating Improvement System workgroups.
  - Participate in State or Regional UPK Coordinators meetings
  - Participate in State County Office of Education Program Administrators of Child Development (COEPACD) meetings
  - Participate in California Child Care Coordinator Association meetings.
  - Participate in California and regional policy workgroups, informational meetings.
  - Facilitate coordination and support for UPK/UTK with Marin County School Districts and Early Learning partners.
  - Facilitate ***Marin Quality Counts (MQC) Consortia***:
      - Provide oversight, coordination, and reports of Quality Rating Improvement System (QRIS).
      - Coordinate Consortia meetings with stakeholders: Marin Child Care Council, First 5 Marin, College of Marin, Marin County Child Care Commission, and Representatives from various early learning partners.
      - Participate in local, regional, and state CA QRIS and Regional HUB meetings and work groups.
      - Ensure all Consortium partners actively participate by providing regular and ongoing updates, alerting partners of progress in the planning process, implementation of the QRIS/Marin Quality Counts (MQC), recruitment of early care and education providers as participants, next steps in decision making, availability of resources, professional development, training and

technical assistance, and public outreach.
        - Disseminates technical assistance information and ways to support public outreach opportunities for engagement with community partners as a collaborative effort to reach all potential partners in the local QRIS efforts.
- As Lead Agency for the CA Local Planning and Child Care Grant (CLPC) which funds the Marin County Child Care Commission (LPC), MCOE's roles and responsibilities include:
    - Provide oversight, coordination, and reports of the CLPC grant
    - Support coordination of Commission meetings
    - Support coordination of annual Needs Assessment, Zip Code Priorities Report, County Master Plan
    - Support recruitment of Commissioners from required sectors of the communities
    - Advocate for community childcare needs
    - Participate in Statewide meetings for Child Care Coordinators
    - Participate in Marin County Quality Counts Consortia Meetings and workgroups
    - Provide oversight, coordination, implementation, and reports of the UPK Mixed Delivery grant

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Education Services				
Revenues				
Federal Revenues				
ALL OTHER FEDERAL REVENUES	239,608	125,796	125,796	
Federal Revenues Total	239,608	125,796	125,796	
Local Revenues				
ALL OTHER FEES AND CONTRACTS	5,850			
ALL OTHER LOCAL REVENUES	148,744	83,744	83,744	
INTERAGENCY SERV BETWN LEAs	17,250			
Local Revenues Total	171,844	83,744	83,744	
Other State Revenues				
ALL OTHER STATE REVENUES	328,225	305,041	305,041	
Other State Revenues Total	328,225	305,041	305,041	
Revenues Total	**739,677**	**514,581**	**514,581**	
Expenditures				
Benefits				
CAR ALLOWANCE CERTIFICATED BEN	840			
HEALTH & WELFARE CERTIFICATED	25,544	23,437	24,637	1,200
HEALTH & WELFARE CLASSIFIED	31,572	31,412	32,912	1,500
MEDICARE - CERTIFICATED	3,547	3,249	3,408	159
MEDICARE - CLASSIFIED	3,420	2,801	2,876	75
OPEB ACTIVE EMPLOYEE-CERTIFICA		99	99	
OPEB ACTIVE EMPLOYEE-CLASSIFED		95	95	-
PERS ~ CERTIFICATED POSITIONS	7,214	7,150	7,504	354
PERS ~ CLASSIFIED POSITIONS	63,829	51,772	53,157	1,385
SOCIAL SECURITY (OASDI) ~ CERT	1,654	1,654	1,735	81
SOCIAL SECURITY (OASDI)~CLASSI	14,631	11,974	12,294	320
STRS ~ CERTIFICATED POSITIONS	41,633	37,699	39,522	1,823
UNEMPLOYMENT INS ~ CLASSIFIED	119	97	100	3
UNEMPLOYMENT INS CERTIFICATED	122	113	119	6
WORKERS COMP ~ CERTIFICATED	3,331	3,575	3,746	171
WORKERS COMP ~ CLASSIFIED	3,150	3,081	3,164	83

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Benefits Total	200,606	178,208	185,368	7,160
Certificated				
ASSISTANT SUPERINTENDENT	65,802	64,556	67,518	2,962
COORDINATOR/PROGRAM MANAGER	134,192	123,510	129,627	6,117
DIRECTOR	17,980	9,315	9,781	466
OTHER CERT SUPVS & ADMIN SALAR	26,671	26,671	27,989	1,318
Certificated Total	244,645	224,052	234,915	10,863
Classified				
CLERICAL & OFFICE ~ OVERTIME	1,758	1,200	1,200	
PROFESSIONAL EXPERT	50,000			
SECRETARIAL SALARIES	79,398	87,095	87,095	
SUPERVISOR	104,812	104,812	109,978	5,166
Classified Total	235,968	193,107	198,273	5,166
Indirect Costs				
INDIRECT COSTS CHARGES	54,184	68,040	68,040	
Indirect Costs Total	54,184	68,040	68,040	
Services				
COMPUTER LEASE	11,049	11,049	11,049	
CONFERENCES	35,351	1,670	1,670	
COPIER CHARGES (COPIES)	5,850	5,850	5,850	
DUES & MEMBERSHIPS	800	800	800	
MILEAGE	1,050	1,050	1,050	
OTHER CONTRACT SERVICES	559,008	211,075	208,910	(2,165)
PERSONNEL AGENCIES	6,422	5,000	5,000	
POSTAGE	395	350	350	
PROF/CONSLTG SVCS & OPER EXPEN	7,726	69,694	12,347	(57,347)
WORKSHOP FEES		(7,700)	(7,700)	
Services Total	627,651	298,838	239,326	(59,512)
Supplies				
MATERIALS & SUPPLIES	29,573	4,850	4,850	
NONCAPITALIZED EQUIPMENT	1,900			
Supplies Total	31,473	4,850	4,850	

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Expenditures Total	**1,394,527**	**967,095**	**930,772**	**(36,323)**

Education Services

The Education Services Department supports approximately 2,000 educators and 40,000 students across Marin County (public, private, independent and parochial). Over the course of the year, the Education Services team hosts a myriad of programs and services to build capacity and community amongst the educators and leaders that we support. Our goal is to support the fortification of each district's system's capacity to serve the diverse social-emotional and academic needs of the individual learner. We create opportunity to leverage our individual strengths to lift our entire learning community through:

- Accountability
- Curriculum & Instruction
- Professional Networks
- Direct district support
- Other Services

Accountability

- Provide guidance on state and federal initiatives and offer leadership in the use of resources including instructional materials and technology.
- Provide support for 17 districts in the creation of their Local Control and Accountability Plans (LCAP) through a collaborative strategic planning process, to the eventual approval in accordance with Education Code and California State Board guidelines.
- Provide support for continued understanding of accountability measures such as the California School Dashboard, California Assessment of Student Performance and Progress (CAASPP and CAA) and English Language Proficiency Assessment for California (ELPAC).
- Provide support for districts and schools that qualify for Differentiated Assistance and Comprehensive Support and Improvement as well as offer all districts workshops on the Continuous Improvement Cycle and the pedagogy and practices linked to the Science of Improvement.
- Maintain the Consolidated Application, School Accountability Report Card (SARC), and LCAP Federal Addendum.
- Maintain and coordinate the standardized testing (CAASPP, CAA, ELPAC, PFT) for the students who attend the MCOE programs.
- Maintain fiscal responsibility as the consortia lead for the Title III Limited English Proficient (LEP) funds on behalf of Marin County public schools.
- Provide support to districts and schools identified as Williams Schools to ensure compliance with regulations.

Curriculum & Instruction focused on Literacy and Math

- Collaborate and provide leadership for districts in the areas of curriculum and instruction with an emphasis on equitable access and ensuring specific student groups are supported and emphasized.

- Intentionally guide integration of culturally relevant practices into all content areas and strive for interdisciplinary connections.
- Continue to provide management to various grants designed to supplement and enhance the educational programs of districts to attack the widening achievement gap.

Professional Networks

- Facilitate and participate in the Innovative Learning Team of Marin (ILT-M) working with curriculum and instruction leads from each district to align our work with defined countywide initiatives.
- Offer and expand Marin County School Districts' Professional Networks designed to facilitate communication and increased collaboration and promote strategic planning for administrators, coaches, collaborative teams, instructional specialists, and district office personnel. The Networks provide the opportunity for educators to collaborate, share resources and build partnerships within and across districts on behalf of all students. Professional Networks include Elementary School Principals, Middle School Principals, Literacy Leaders, Multilingual Learner & Newcomer Practitioners, Foster Youth & Homeless Executive Advisory Council, Community Schools Directors, and Instructional Coaching Consortium.
- Participate in Region 4 cohorts including the Communities of Practice in the areas of Literacy, Ethnic Studies, History-Social Science, Multilingual Learner Leadership, and Health Education.

Other Services

- Provide and procure opportunities for high quality professional learning in a myriad of formats (cohort method, direct service, grant focused, virtual, distance learning, and video) that encourages collaborative and targeted learning that is relevant and based upon best practices and the needs of the districts.
- Provide support to districts for a variety of recognition programs such as Teacher of the Year, Golden Bell, etc.
- Facilitate the Marin County Teacher Induction Program, an accredited countywide consortium, to develop and retain new teachers with a robust mentoring system to promote continuous improvement and reflection during the first two years of teaching.
- Serve as the hub for countywide student academic competitions (ex. middle school Mathletes and high school Mock Trial) and athletic championship competitions (ex. middle School Track and Field and Cross Country).
- Participate as the educational liaison on various collaborative initiatives on behalf of Marin Homeless and Foster Youth.

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Health Safety & Support				
Revenues				
Contributions				
CONTRIBUTIONS FR UNRESTR REV	311,330	250,000	250,000	
Contributions Total	311,330	250,000	250,000	
Federal Revenues				
ALL OTHER FEDERAL REVENUES	2,558,550	1,805,092	1,805,092	
Federal Revenues Total	2,558,550	1,805,092	1,805,092	
Local Revenues				
ALL OTHER LOCAL REVENUES	1,366,734	1,274,724	1,261,461	(13,263)
Local Revenues Total	1,366,734	1,274,724	1,261,461	(13,263)
Other State Revenues				
ALL OTHER STATE REVENUES	5,073,741	2,756,088	2,758,044	1,956
Other State Revenues Total	5,073,741	2,756,088	2,758,044	1,956
Revenues Total	**9,310,355**	**6,085,904**	**6,074,597**	**(11,307)**
Expenditures				
Benefits				
CAR ALLOWANCE CERTIFICATED BEN	5,025			
HEALTH & WELFARE CERTIFICATED	58,728	113,575	91,075	(22,500)
HEALTH & WELFARE CLASSIFIED	50,778	64,722	70,694	5,972
MEDICARE - CERTIFICATED	11,440	17,761	17,992	231
MEDICARE - CLASSIFIED	7,584	8,998	9,079	81
OPEB ACTIVE EMPLOYEE-CERTIFICA		665	665	-
OPEB ACTIVE EMPLOYEE-CLASSIFED		303	303	
PERS ~ CLASSIFIED POSITIONS	140,176	159,621	160,649	1,028
SOCIAL SECURITY (OASDI)~CLASSI	31,733	36,914	37,152	238
STRS ~ CERTIFICATED POSITIONS	150,660	233,959	237,002	3,043
STRS ~ CLASSIFIED POSITIONS		4,795	5,149	354
UNEMPLOYMENT INS ~ CLASSIFIED	262	309	313	4
UNEMPLOYMENT INS CERTIFICATED	397	613	621	8
WORKERS COMP ~ CERTIFICATED	10,725	19,539	19,792	253
WORKERS COMP ~ CLASSIFIED	6,907	9,898	9,988	90

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Benefits Total	474,415	671,672	660,474	(11,198)
Certificated				
ASSISTANT SUPERINTENDENT	216,947	259,042	271,594	12,552
COORDINATOR/PROGRAM MANAGER	157,240	613,965	598,827	(15,138)
DIRECTOR	179,805	187,799	197,114	9,315
PROFESSIONAL EXPERT	80,510	10,000	10,000	
SUPERVISOR/PROJECT MANAGER	155,608	154,108	163,314	9,206
Certificated Total	790,110	1,224,914	1,240,849	15,935
Classified				
CLASS ASSIST SUPERINTENDENT	27,204	25,104	26,959	1,855
CLASS SUPV & ADM SALARY~OTHER	193,053	238,274	250,190	11,916
CLASSIFIED SUPPORT ~ REGULAR	28,825	98,108	90,037	(8,071)
CLERICAL & OFFICE ~ OVERTIME	284			
INSTRUCTIONAL AIDE ~ REGULAR	27,469			
OTHER CLASSIFIED - EXTRA HIRE	4,513			
PROFESSIONAL EXPERT	160,733	169,250	169,250	
SECRETARIAL SALARIES	80,932	89,734	89,734	
Classified Total	523,013	620,470	626,170	5,700
Indirect Costs				
INDIRECT COSTS CHARGES	520,418	356,008	424,139	68,131
Indirect Costs Total	520,418	356,008	424,139	68,131
Services				
CLAIMS EXPENSE	7,700	3,509	3,509	
COMPUTER LEASE	5,151	5,151	5,151	
CONFERENCES	61,119	33,639	7,518	(26,121)
COPIER CHARGES (COPIES)	1,500			
DUES & MEMBERSHIPS	1,000			
MILEAGE	11,899	5,747	4,981	(766)
OTHER CONTRACT SERVICES	2,851,654	1,741,791	1,740,007	(1,784)
OTHER LEASES/RENTALS	800			
PAYMENTS TO DISTRICTS	1,820,716	472,237	431,603	(40,634)
POSTAGE	290			

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
PROF/CONSLTG SVCS & OPER EXPEN	1,874,059	740,390	736,810	(3,580)
SUBAGREEMENT FOR SERVICE	224,597	165,343	165,343	
Services Total	6,860,485	3,167,807	3,094,922	(72,885)
Supplies				
MATERIALS & SUPPLIES	155,109	85,766	83,861	(1,905)
NONCAPITALIZED EQUIPMENT	53,990	13,420	1,420	(12,000)
OFFICE SUPPLIES	2,000			
Supplies Total	211,099	99,186	85,281	(13,905)
Expenditures Total	**9,379,540**	**6,140,057**	**6,131,835**	**(8,222)**

Health, Safety, and Support

The Health, Safety, and Support department works closely with all MCOE departments and the 17 Marin County public school districts to support mental health and wellbeing, student voice and empowerment, substance use prevention and education, and health and safety. The Health, Safety, and Support department makes progress in these areas via partnerships, community, preparedness, innovation, service, and shared learning. Below are specific examples of the work:

- Coordination and support between schools and law enforcement and emergency first responders through the School Law Enforcement Partnership, the Marin Emergency Radio Authority (MERA), the Marin County Office of Emergency Services, and participation on the County of Marin Disaster and Citizens Corps Council.

- Suicide Prevention, Intervention, and Postvention training that is evidence based and establishes common practices county-wide.

- Countywide school site and district crisis response and training, including Threat Determination Protocol preparedness.

- Tobacco Use Prevention Education and overall substance use prevention education training, curriculum and outreach provided to our districts and community. Ongoing emphasis on Fentanyl awareness and Narcan distribution.

- Student Wellness Ambassador Program (SWAP)- a youth led, equity focused and centralized approach to normalize discussion about mental health between and among youth, empower youth to provide supports to one another by resource sharing.

- Leadership and training for school districts in Safe Schools programs including the Marin Schools Emergency Preparedness Council and Safe Schools Programs, and implementation of Comprehensive School Safety Plans, and School Campus Security and Safety Training.

- Leadership, coordination, and support between schools and Marin County Public Health, for public health related matters such as heat-related illness prevention, air quality conditions, and more.

- Coordinate countywide rollout of Governor Newsom's Children and Youth Behavioral Health Initiative (CYBHI) via expansion of general education mental health services and operational readiness to bill private and Medi-Cal insurance for ongoing funding.

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Information Services				
Revenues				
Contributions				
CONTRIBUTIONS FR UNRESTR REV	579,896	316,847	316,847	
CONTRIBUTIONS FROM REST REV	249,484			
Contributions Total	829,380	316,847	316,847	
Local Revenues				
ALL OTHER FEES AND CONTRACTS	713,009			
INTERAGENCY SERV BETWN LEAs	46,798	2,325,747	2,038,049	(287,698)
Local Revenues Total	759,807	2,325,747	2,038,049	(287,698)
Revenues Total	**1,589,187**	**2,642,594**	**2,354,896**	**(287,698)**
Expenditures				
Benefits				
CAR ALLOWANCE CLASSIFIED BEN	2,220			
HEALTH & WELFARE CLASSIFIED	44,561	51,260	53,390	2,130
MEDICARE - CLASSIFIED	5,035	5,748	5,956	208
OPEB ACTIVE EMPLOYEE-CLASSIFED		214	214	
PERS ~ CLASSIFIED POSITIONS	93,913	106,295	110,110	3,815
SOCIAL SECURITY (OASDI)~CLASSI	20,098	23,480	24,170	690
UNEMPLOYMENT INS ~ CLASSIFIED	174	197	204	7
WORKERS COMP ~ CLASSIFIED	4,730	6,323	6,551	228
Benefits Total	170,731	193,517	200,595	7,078
Classified				
CLASS ASSIST SUPERINTENDENT	12,827	12,852	12,204	(648)
CLERICAL & OFFICE ~ OVERTIME	100			
DIRECTOR	77,962	78,898	82,633	3,735
MANAGER	126,419	126,580	132,728	6,148
OTHER SUPPORT SALARIES	121,339	169,177	174,174	4,997
SECRETARIAL SALARIES	8,533	8,963	8,963	
Classified Total	347,180	396,470	410,702	14,232
Services				
CONFERENCES	11,000	11,000	11,000	

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
DUES & MEMBERSHIPS	11,000	11,000	11,000	
OTHER CONTRACT SERVICES	634,510	834,781	834,781	
PERSONNEL AGENCIES	6,500	6,500	6,500	
PROF/CONSLTG SVCS & OPER EXPEN		464,886	464,886	
PROFESSIONAL CONSULTING SVCS	12,000	12,000	12,000	
Services Total	675,010	1,340,167	1,340,167	
Supplies				
MATERIALS & SUPPLIES	56,000	57,680	57,680	
Supplies Total	56,000	57,680	57,680	
Expenditures Total	**1,248,921**	**1,987,834**	**2,009,144**	**21,310**

Information Services

The Information Services department is responsible for providing business and data processing services to Marin County Office of Education and the 17 school districts in Marin County. These services include personnel, payroll, finance, and fixed assets inventory.

The department provides Aeries student information systems and support for the following school districts: Bolinas-Stinson, Lagunitas, Mill Valley, Nicasio, Ross Valley, Sausalito-Marin City, and Shoreline Unified.

The department provides countywide trainings for business and office applications, statewide reporting, E-rate funding, and Aeries support.

The department provides internet access to Marin County school districts via the K12 High Speed Network including help desk, web filtering and firewall services.

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Personnel				
Expenditures				
Benefits				
CAR ALLOWANCE CERTIFICATED BEN	300			
CAR ALLOWANCE CLASSIFIED BEN	1,200			
HEALTH & WELFARE CERTIFICATED	5,254	5,254	5,629	375
HEALTH & WELFARE CLASSIFIED	21,508	23,450	23,844	394
MEDICARE - CERTIFICATED	703	722	758	36
MEDICARE - CLASSIFIED	2,537	2,585	2,688	103
OPEB ACTIVE EMPLOYEE-CERTIFICA		24	24	
OPEB ACTIVE EMPLOYEE-CLASSIFED		110	110	
PERS ~ CLASSIFIED POSITIONS	37,065	37,122	38,519	1,397
SOCIAL SECURITY (OASDI)~CLASSI	8,496	8,584	8,907	323
STRS ~ CERTIFICATED POSITIONS	9,264	9,512	9,982	470
STRS ~ CLASSIFIED POSITIONS	7,251	7,600	7,965	365
UNEMPLOYMENT INS ~ CLASSIFIED	88	90	93	3
UNEMPLOYMENT INS CERTIFICATED	24	25	27	2
WORKERS COMP ~ CERTIFICATED	661	794	834	40
WORKERS COMP ~ CLASSIFIED	2,369	2,843	2,956	113
Benefits Total	96,720	98,715	102,336	3,621
Certificated				
ASSISTANT SUPERINTENDENT	12,538	12,538	13,139	601
DIRECTOR	35,961	37,260	39,123	1,863
Certificated Total	48,499	49,798	52,262	2,464
Classified				
CLASS SUPV & ADM SALARY~OTHER	7,437	7,778	8,167	389
CLERICAL & OFFICE ~ OVERTIME	12,000			
DIRECTOR	37,965	39,788	41,703	1,915
OTHER SUPPORT SALARIES	101,420	101,582	106,399	4,817
PROFESSIONAL EXPERT	334			
SECRETARIAL SALARIES	16,168	29,103	29,103	
Classified Total	175,324	178,251	185,372	7,121

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Services				
FINGERPRINTING	37,385			
Services Total	37,385			
Expenditures Total	**357,928**	**326,764**	**339,970**	**13,206**

Personnel Services

It is the responsibility of the Personnel/ Human Resources department to coordinate with the Department of Justice to fingerprint all new employees and countywide teacher substitutes.

Credential services provides support to all Local Educational Agencies (LEAs) of Marin by registering, applying for, and renewing the credentials for public school teachers in Marin County. The credentials analyst monitors educator credentials in each LEA to ensure they are appropriately aligned with teacher assignments and also maintains the countywide substitute teacher list, with over 700 substitute teachers countywide.

Additionally, the Personnel / Human Resources staff convene countywide personnel meetings to discuss topics of common interest and provide training in areas of need.

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
System of Support				
Revenues				
Federal Revenues				
ALL OTHER FEDERAL REVENUES	73,804	19,685	19,685	
Federal Revenues Total	73,804	19,685	19,685	
LCFF Sources				
LCFF STATE AID-CURR YEAR	1,233,333	1,166,667	1,166,667	
LCFF Sources Total	1,233,333	1,166,667	1,166,667	
Local Revenues				
ALL OTHER FEES AND CONTRACTS	120,611	95,000	95,000	
ALL OTHER LOCAL REVENUES	462,668	415,301	415,301	
Local Revenues Total	583,279	510,301	510,301	
Revenues Total	**1,890,416**	**1,696,653**	**1,696,653**	
Expenditures				
Benefits				
CAR ALLOWANCE CERTIFICATED BEN	5,100			
CAR ALLOWANCE CLASSIFIED BEN	1,200			
HEALTH & WELFARE CERTIFICATED	68,420	70,527	73,077	2,550
HEALTH & WELFARE CLASSIFIED	16,806	25,167	25,617	450
MEDICARE - CERTIFICATED	10,524	10,971	11,595	624
MEDICARE - CLASSIFIED	1,830	1,836	1,920	84
OPEB ACTIVE EMPLOYEE-CERTIFICA		337	336	(1)
OPEB ACTIVE EMPLOYEE-CLASSIFED		47	47	
PERS ~ CERTIFICATED POSITIONS	28,857	28,602	30,016	1,414
PERS ~ CLASSIFIED POSITIONS	32,940	33,927	35,491	1,564
SOCIAL SECURITY (OASDI) ~ CERT	6,614	6,614	6,941	327
SOCIAL SECURITY (OASDI)~CLASSI	7,702	7,846	8,009	163
STRS ~ CERTIFICATED POSITIONS	118,249	124,125	131,341	7,216
UNEMPLOYMENT INS ~ CLASSIFIED	64	63	67	4
UNEMPLOYMENT INS CERTIFICATED	362	377	399	22
WORKERS COMP ~ CERTIFICATED	9,884	12,067	12,754	687
WORKERS COMP ~ CLASSIFIED	1,721	2,019	2,111	92

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Benefits Total	310,273	324,525	339,721	15,196
Certificated				
ASSISTANT SUPERINTENDENT	204,739	208,986	218,576	9,590
COORDINATOR/PROGRAM MANAGER	201,236	205,848	216,046	10,198
DIRECTOR	92,317	104,230	109,403	5,173
OTHER CERT SUPVS & ADMIN SALAR	227,494	227,494	245,578	18,084
PROFESSIONAL EXPERT		10,000	10,000	
Certificated Total	725,786	756,558	799,603	43,045
Classified				
ACCOUNTING SUPPORT SALARIES	15,521	16,696	16,696	
BUSINESS MANAGER	48,757	48,817	51,190	2,373
CLERICAL & OFFICE ~ OVERTIME	500	500	500	
DIRECTOR	34,089	34,961	38,422	3,461
PROFESSIONAL EXPERT	4,000			
SECRETARIAL SALARIES	23,407	25,567	25,567	
Classified Total	126,274	126,541	132,375	5,834
Indirect Costs				
INDIRECT COSTS CHARGES	94,593	72,990	84,377	11,387
Indirect Costs Total	94,593	72,990	84,377	11,387
Services				
CONFERENCES	27,958	21,500	21,500	
DUES & MEMBERSHIPS	2,000	1,500	1,500	
MILEAGE	1,878	1,200	1,200	
OTHER CONTRACT SERVICES	464,057	65,916	112,939	47,023
OTHER LEASES/RENTALS	6,872			
OTHER SERVICES	500			
OUTSIDE PRINTING	4,840	200	200	
PERSONNEL AGENCIES	23,561	1,500	1,500	
POSTAGE	200	200	200	
PROF/CONSLTG SVCS & OPER EXPEN	137,935	143,219	208,233	65,014
WORKSHOP FEES	(7,246)			
Services Total	662,555	235,235	347,272	112,037

Comparative Budget Report

	District Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Supplies				
MATERIALS & SUPPLIES	41,012	9,000	11,598	2,598
NONCAPITALIZED EQUIPMENT	5,700	1,500	1,500	
Supplies Total	46,712	10,500	13,098	2,598
Expenditures Total	**1,966,193**	**1,526,349**	**1,716,446**	**190,097**

Community Services

Marin County Office of Education
2025-26 Budget
Community Services

	Community Services	
	Dedication to Special Education	CCSDO
Revenues		
Contributions		5,000
Local Revenues	270,000	
Revenues Total	**270,000**	**5,000**
Expenditures		
Benefits	52,537	
Classified	125,714	
Services	88,249	5,000
Supplies	3,500	
Expenditures Total	**270,000**	**5,000**

Budget Comparison Report

	Community Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Dedication to Special Education				
Revenues				
Local Revenues				
ALL OTHER LOCAL REVENUES	260,898	270,000	270,000	
Local Revenues Total	260,898	270,000	270,000	
Revenues Total	**260,898**	**270,000**	**270,000**	
Expenditures				
Benefits				
HEALTH & WELFARE CLASSIFIED	7,139	7,139	7,139	
MEDICARE - CLASSIFIED	3,001	1,824	1,824	
PERS ~ CLASSIFIED POSITIONS	55,966	33,706	33,706	
SOCIAL SECURITY (OASDI)~CLASSI	12,828	7,797	7,797	
UNEMPLOYMENT INS ~ CLASSIFIED	105	65	65	
WORKERS COMP ~ CLASSIFIED	2,683	2,006	2,006	
Benefits Total	81,722	52,537	52,537	
Classified				
CLASSIFIED SUPPORT~EXTRA HIRE	1,430	1,505	1,505	
CLERICAL & OFFICE ~ OVERTIME		438	438	
PROFESSIONAL EXPERT	90,000	84,600	84,600	
SECRETARIAL SALARIES	31,466	39,171	39,171	
Classified Total	122,896	125,714	125,714	
Services				
BANK FEES	3,500	3,500	3,500	
CONFERENCES	3,000			
EQUIPMENT RENTAL/LEASE	3,000	1,000	1,000	
MILEAGE	250			
OTHER CONTRACT SERVICES	178,398	10,000	10,000	
OTHER FEES	350			
OUTSIDE PRINTING	22,000	8,000	8,000	
PAYMENTS TO DISTRICTS	91,000			
POSTAGE	7,500	5,000	5,000	
PROF/CONSLTG SVCS & OPER EXPEN		60,749	60,749	

Budget Comparison Report

	Community Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
SUBAGREEMENT FOR SERVICE	97,650			
Services Total	406,648	88,249	88,249	
Supplies				
MATERIALS & SUPPLIES	48,000	3,500	3,500	
NONCAPITALIZED EQUIPMENT	11,650			
Supplies Total	59,650	3,500	3,500	
Expenditures Total	**670,916**	**270,000**	**270,000**	

Budget Comparison Report

	Community Services			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
County Committee on School District Organization				
Revenues				
Contributions				
CONTRIBUTIONS FR UNRESTR REV			5,000	5,000
Contributions Total			5,000	5,000
Revenues Total			**5,000**	**5,000**
Expenditures				
Services				
ADVERTISING	1,000			
EQUIPMENT RENTAL/LEASE	15,000			
OTHER CONTRACT SERVICES	30,000		5,000	5,000
POSTAGE	1,000			
Services Total	47,000		5,000	5,000
Supplies				
MATERIALS & SUPPLIES	500			
Supplies Total	500			
Expenditures Total	**47,500**		**5,000**	**5,000**

MCOE Operations

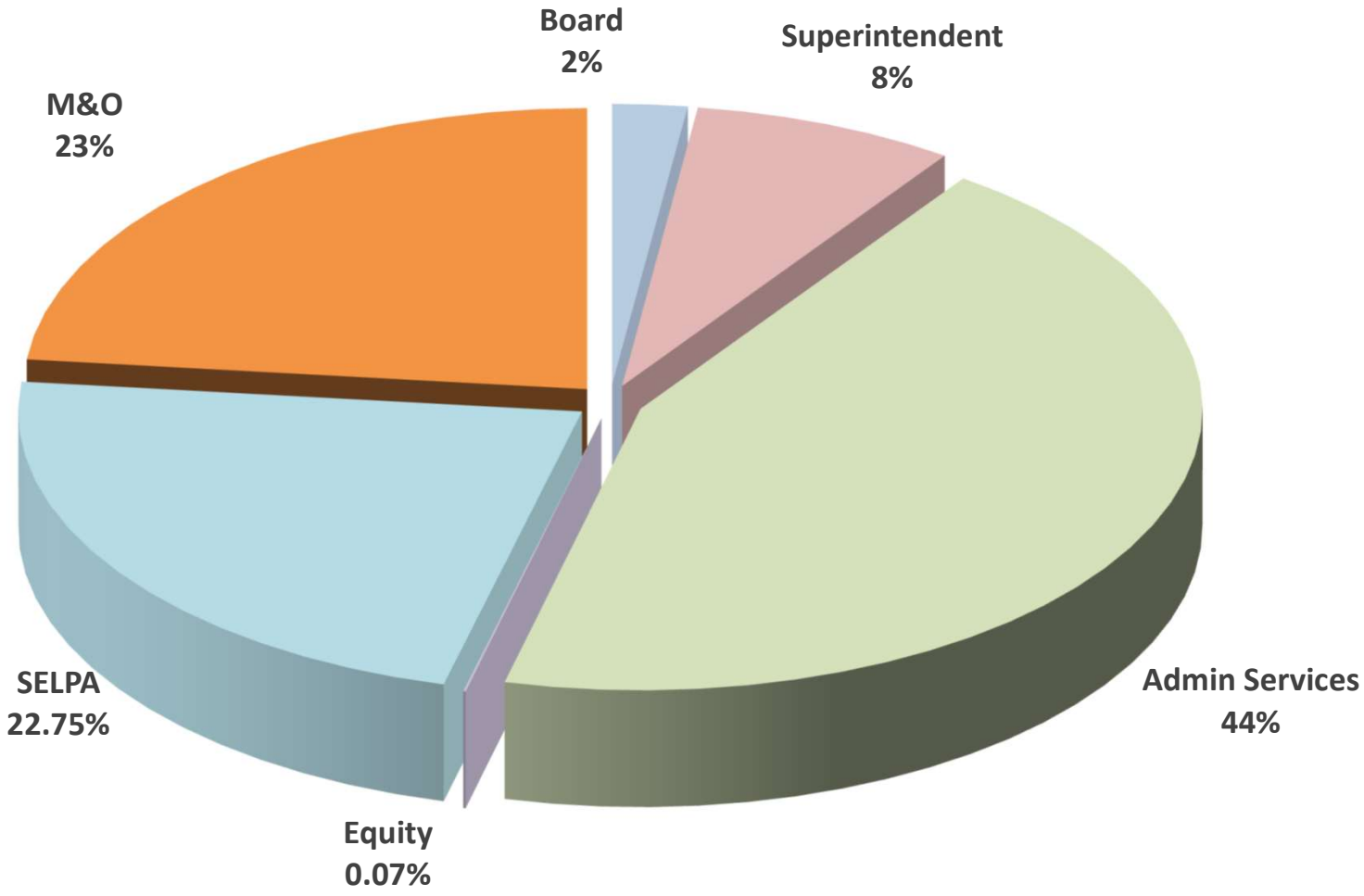
Marin County Office of Education
2025-26 Budget
MCOE Operations

	COE Operations								Grand Total
	Board	Superintendent	SELPA	Equity - COE	M&O	Admin Support Services	OTHER GENERAL ADMINISTRATION	BOARD AND SUPERINTENDENT	
Revenues									
Contributions			(1,151,092)	25,000	1,419,612	(3,016,345)			(2,722,825)
Federal Revenues			44,657						44,657
Interfund Transfers in						80,000			80,000
LCFF Sources			1,939,773			13,599,595			15,539,368
Local Revenues			39,586		2,006	3,607,284			3,648,876
Other State Revenues			2,047,563			109,157			2,156,720
Revenues Total			**2,920,487**	**25,000**	**1,421,618**	**14,379,691**			**18,746,796**
Expenditures									
Benefits	4,162	246,818	267,923		338,898	1,848,027	37,191		2,743,019
Capital Outlay					60,000	71,000			131,000
Certificated		334,337	518,338			439,954			1,292,629
Classified	11,520	293,063	212,459		785,627	3,918,148	83,037		5,303,854
Indirect Costs			202,651	8,864	219,500	(4,264,769)			(3,833,754)
Interfund transfers out						1,866,901			1,866,901
Services	205,450	17,078	1,585,074		1,060,567	923,608	478,200	90,250	4,360,227
Supplies			30,439		421,000	54,575	11,000		517,014
Transfers to agencies									
Expenditures Total	**221,132**	**891,296**	**2,816,884**	**8,864**	**2,885,592**	**4,857,444**	**609,428**	**90,250**	**12,380,890**

County Office Operations

Expenditures by Source

2025-26 Adopted Budget



Total $12,380,890

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
SELPA				
Revenues				
Contributions				
CONTRIBUTIONS FROM REST REV	(6)	-	(749,083)	(749,083)
CONTRIBUTIONS TO SP ED PROGRAM			(402,009)	(402,009)
Contributions Total	(6)	-	(1,151,092)	(1,151,092)
Federal Revenues				
SPEC ED-DISCRETIONARY GRANTS	80,172	44,657	44,657	
Federal Revenues Total	80,172	44,657	44,657	
LCFF Sources				
PROPERTY TAXES TRANSFERS	1,186,168	(24,290,231)	1,939,773	26,230,004
LCFF Sources Total	1,186,168	(24,290,231)	1,939,773	26,230,004
Local Revenues				
TSF OF APPORT FROM DIST/CH SCH	39,436	39,586	39,586	
Local Revenues Total	39,436	39,586	39,586	
Other State Revenues				
ALL OTHER STATE REVENUES	87,000			
OTHER STATE APPORT-CURR YEAR	1,699,829	2,047,563	2,047,563	
Other State Revenues Total	1,786,829	2,047,563	2,047,563	
Revenues Total	**3,092,599**	**(22,158,425)**	**2,920,487**	**25,078,912**
Expenditures				
Benefits				
CAR ALLOWANCE CERTIFICATED BEN	5,400			
HEALTH & WELFARE CERTIFICATED	44,255	41,407	41,407	
HEALTH & WELFARE CLASSIFIED	31,811	33,706	34,442	736
MEDICARE - CERTIFICATED	7,433	7,164	7,516	352
MEDICARE - CLASSIFIED	2,680	3,028	3,080	52
OPEB ACTIVE EMPLOYEE-CERTIFICA		275	275	
OPEB ACTIVE EMPLOYEE-CLASSIFED		47	47	

Budget Comparison Report

	COE Operations			
PERS ~ CLASSIFIED POSITIONS	49,923	56,003	56,961	958
SOCIAL SECURITY (OASDI)~CLASSI	11,458	12,950	13,172	222
STRS ~ CERTIFICATED POSITIONS	96,111	94,363	99,002	4,639
UNEMPLOYMENT INS ~ CLASSIFIED	93	104	106	2
UNEMPLOYMENT INS CERTIFICATED	257	248	259	11
WORKERS COMP ~ CERTIFICATED	6,981	7,881	8,268	387
WORKERS COMP ~ CLASSIFIED	2,518	3,331	3,388	57
Benefits Total	258,920	260,507	267,923	7,416
Certificated				
COORDINATOR/PROGRAM MANAGER	310,493	310,493	325,943	15,450
DIRECTOR	183,554	183,554	192,395	8,841
PROFESSIONAL EXPERT	52,500			
Certificated Total	546,547	494,047	518,338	24,291
Classified				
CLERICAL & OFFICE ~ OVERTIME	236			
SECRETARIAL SALARIES	137,903	152,449	152,449	
SUPERVISOR/ACCOUNTANT	46,655	56,438	60,010	3,572
Classified Total	184,794	208,887	212,459	3,572
Indirect Costs				
INDIRECT COSTS CHARGES	174,077	202,651	202,651	
Indirect Costs Total	174,077	202,651	202,651	
Services				
ADVERTISING	500	500	500	
BUILDING/SPACE LEASE		161,280	161,280	
COMPUTER LEASE	2,844	2,600	2,600	
CONFERENCES	15,319	15,000	15,000	
COPIER CHARGES (COPIES)	2,500	7,500	7,500	
COPIER LEASE	5,000			
DUES & MEMBERSHIPS	3,296	3,500	3,500	
INTERNET	481			
LEGAL SERVICE	10,000	17,500	17,500	
MILEAGE	800	1,200	1,200	

Budget Comparison Report

	COE Operations			
NPS CONTRACTS	429,713	500,000	500,000	
NPS CONTRACT-SUBAGREMENT	335,659	300,000	300,000	
OTHER CONTRACT SERVICES	340,105	192,814	192,814	
OTHER SERVICES		1,500	1,500	
OTHR CONTRCT SVC-SUBAGMT	42,385	50,000	50,000	
OUTSIDE PRINTING	588	500	500	
PAYMENTS TO DISTRICTS	63,140	170,659	170,659	
PERSONNEL AGENCIES	12,696			
POSTAGE	1,750	1,000	1,000	
PROF/CONSLTG SVCS & OPER EXPEN	6,118			
RENTALS LEASES & REPAIRS	161,280			
SOFTWARE LICENSE	145,573	141,521	141,521	
SUBAGREEMENT FOR SERVICE	10,000			
CONTRACT SERVICES FOR PROF DEV	21,750	18,000	18,000	
Services Total	1,611,497	1,585,074	1,585,074	
Supplies				
MATERIALS & SUPPLIES	10,221	29,939	29,939	
NONCAPITALIZED EQUIPMENT	26,625	500	500	
PRINTER TONER	2,800			
Supplies Total	39,646	30,439	30,439	
Expenditures Total	**2,815,481**	**2,781,605**	**2,816,884**	**35,279**

Special Education Local Plan Area (SELPA) Administrative Unit

A Special Education Local Plan Area (SELPA) is a grouping of school districts that join to form a geographic region to provide all of the special education service needs for children with disabilities residing within the region's boundaries. The Marin County SELPA consists of all of Marin's local public-school districts and the Marin County Office of Education. The SELPA office works collaboratively with school districts and other public agencies throughout Marin County to make available a full continuum of special education services to children with disabilities from birth through age 22. The Marin County SELPA office provides support to local school districts in the following areas:

- Program Development
- Program Availability for all Students with IEPs;
- Professional Development;
- Parent Support and Training;
- Alternative Dispute Resolution;
- Interagency Coordination.
- Special Education Data Management and Reporting; and
- Fiscal Allocation and Monitoring.

The governance structure of the Marin County SELPA consists of:

- An Operational Steering Committee (OSC) composed of one Superintendent from each of the six regions in the county;
- An Advisory Steering Committee (ASC) composed of Special Education Directors from each local educational agency;
- A Business Advisory Committee (BAC) composed of Chief Business Officials from each local educational agency;
- A Special Education Advisory Committee (SEAC) composed of parents, teachers, administrators, and public agencies; and
- The Marin County Office of Education (MCOE) as the administrative unit.

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
M&O				
Revenues				
Contributions				
CONTRIBUTIONS FR UNRESTR REV	1,141,794	1,436,409	1,419,612	(16,797)
Contributions Total	1,141,794	1,436,409	1,419,612	(16,797)
Local Revenues				
ALL OTHER LOCAL REVENUES	6,300	2,006	2,006	
LEASES & RENTALS	1,500			
Local Revenues Total	7,800	2,006	2,006	
Revenues Total	**1,149,594**	**1,438,415**	**1,421,618**	**(16,797)**
Expenditures				
Benefits				
CAR ALLOWANCE CLASSIFIED BEN	3,000			
HEALTH & WELFARE CLASSIFIED	106,060	106,056	73,806	(32,250)
MEDICARE - CLASSIFIED	12,326	11,123	11,391	268
OPEB ACTIVE EMPLOYEE-CLASSIFED		190	190	
PERS ~ CLASSIFIED POSITIONS	214,520	172,014	174,489	2,475
SOCIAL SECURITY (OASDI)~CLASSI	49,236	39,779	40,352	573
STRS ~ CLASSIFIED POSITIONS		23,974	25,746	1,772
UNEMPLOYMENT INS ~ CLASSIFIED	429	383	394	11
WORKERS COMP ~ CLASSIFIED	11,498	12,235	12,530	295
Benefits Total	397,069	365,754	338,898	(26,856)
Capital Outlay				
BUILDINGS & IMPROVEMNT OF BLDG		54,000	54,000	
EQUIPMENT	9,300			
OTHER FEES		6,000	6,000	
Capital Outlay Total	9,300	60,000	60,000	
Classified				
CLASS ASSIST SUPERINTENDENT	136,020	125,522	134,798	9,276

Budget Comparison Report

	COE Operations			
CLASS SUPV & ADM SALARY~OTHER	53,966			
CLASSIFIED SUPPORT ~ OVERTIME	80,996	43,000	43,000	
CLASSIFIED SUPPORT ~ REGULAR	277,078	309,643	311,439	1,796
CLASSIFIED SUPPORT~EXTRA HIRE	8,000	500	500	
CLERICAL & OFFICE ~ OVERTIME	11,000	6,000	6,000	
DIRECTOR	141,730	148,818	156,258	7,440
MCOE SALARY SAVINGS	(4,536)			
PROFESSIONAL EXPERT	19,000			
SECRETARIAL SALARIES	126,782	133,632	133,632	
Classified Total	850,036	767,115	785,627	18,512
Indirect Costs				
INDIRECT COSTS CHARGES	159,252	222,097	219,500	(2,597)
Indirect Costs Total	159,252	222,097	219,500	(2,597)
Services				
ADVERTISING	120			
BUILDING REPAIR		2,500	2,500	
CARPET/FLOOR COVERING		5,000	5,000	
COMPUTER LEASE	4,067	4,067	4,067	
CONFERENCES	25,000	5,000	5,000	
COPIER CHARGES (COPIES)	1,000	1,000	1,000	
DISPOSAL/GARBAGE REMOVAL	25,000	25,000	25,000	
DUES & MEMBERSHIPS	700	700	700	
ELECTRICAL	29,183	38,500	38,500	
ELECTRICITY	169,475	180,000	180,000	
EQUIPMENT RENTAL/LEASE		3,000	3,000	
EQUIPMENT REPAIR	3,500	3,500	3,500	
EXTERIOR/INTERIOR PAINTING	5,457	15,000	15,000	
INTERNET	3,500	3,500	3,500	
LAUNDRY/CLEANING	20,000	30,000	30,000	
MAINT CONTRACTS/BLDGS & GROUND	1,700	1,500	1,500	
MAINTENANCE CONTRACTS/EQUIPMEN	117,825	146,500	146,500	
MILEAGE	1,500	1,500	1,500	

Budget Comparison Report

	COE Operations			
OTHER CONTRACT SERVICES	134,228	130,000	130,000	
OTHER FEES	19,200	19,200	19,200	
OTHER LEASES/RENTALS	3,500	3,500	3,500	
OTHER REPAIRS	24,454	66,500	66,500	
OUTSIDE PRINTING	4,500	4,500	4,500	
PERSONNEL AGENCIES	15,248	15,000	15,000	
PEST CONTROL	5,000	5,000	5,000	
PLUMBING	43,750	90,000	90,000	
POSTAGE	100	100	100	
PROF/CONSLTG SVCS & OPER EXPEN		70,000	70,000	
ROOFING	8,302	13,500	13,500	
SEWER	10,000	12,000	12,000	
TELEPHONE	72,006	50,000	50,000	
VEHICLE REPAIRS	31,000	35,000	35,000	
WASTE DISPOSAL	15,000	25,000	25,000	
WATER	65,550	25,000	25,000	
GAS (NATURAL GAS/PROPANE)	30,000	30,000	30,000	
Services Total	889,865	1,060,567	1,060,567	
Supplies				
BULK PAPER	500	500	500	
GAS OIL & DIESEL	27,000	20,000	20,000	
MATERIALS & SUPPLIES	214,356	155,500	155,500	
NONCAPITALIZED EQUIPMENT	470,659	245,000	245,000	
OFFICE SUPPLIES	1,000			
Supplies Total	713,515	421,000	421,000	
Expenditures Total	**3,019,037**	**2,896,533**	**2,885,592**	**(10,941)**

Facilities

Facilities provide support to all programs of the Marin County Office of Education at four (4) owned school sites, two (2) owned storage facilities, one (1) owned administrative office facility, one (1) owned outdoor school and conference center, three (3) leased facilities, and numerous classrooms throughout Marin County.

- Coordination and oversight of construction projects, capital improvements and deferred maintenance projects on Marin County Office of Education (MCOE) owned and leased properties.

- Annual Facility Inspection Tools (FIT) Inspections and Reports as required by the State of California Office of Public School Construction.

- Development and implementation of strategic approach to state, federal and outside funding opportunities to support facilities improvements.

- Repair of furniture and equipment, modification of facilities in accordance with current needs and government regulations and delivery service for business information and county mail.

- Leadership and training for school districts in the areas of Facilities, Maintenance and Operations and legislation affecting labor compliance and public works projects, and coordination with the Marin Schools Maintenance Directors Collaborative.

Maintenance and Operations

Maintenance and Operations provides support to all programs of the Marin County Office of Education (MCOE) at four (4) owned school sites, two (2) owned storage facilities, one (1) owned administrative office facility, three (3) leased facilities, and numerous classrooms throughout Marin County. Staff (secretary, maintenance worker, custodian/groundskeepers, utility worker, and manager) provide direct support to our Central Office staff and Special Education and Alternative Education students, staff, and programs in the following areas:

- Cleaning, maintenance, security, and landscaping of all owned and leased facilities.

- Special deliveries and facilities support to meet the needs of Special Education students, teachers and classrooms operated by MCOE at district campuses throughout Marin County, including annual classroom moves required by program transitions and changing needs.

- Conference Room set-up, breakdown, and transitions for internal MCOE meetings, professional development programs for teachers, community organizations and outside businesses, and agencies hosted at the Marin County Office of Education.

- Day-to-day operations of the Marin County Office of Education administrative office, including security and mail services.

- Coordination with school districts to conduct annual Mandated Topics training for school district staff in partnership with the Marin Schools Insurance Authority (MSIA).

- Design and coordination of a deferred maintenance plan and the implementation of larger facility and capital improvement projects as described above.

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Business Services				
Revenues				
Interfund Transfers in				
OTHER AUTH INTERFUND TF IN		80,000	80,000	
Interfund Transfers in Total		80,000	80,000	
LCFF Sources				
COMMUNITY REDEVELOPMENT FUNDS	133,408	104,634	104,634	
EDUC REV AUGMENT FUND (ERAF)	11,734,323	11,624,036	11,624,036	
HOMEOWNERS EXEMPTION	85,627	85,627	85,627	
LCFF STATE AID-CURR YEAR	2,173,275	2,173,275	2,173,275	
LCFF TRANSFERS	(1,180,485)	(1,180,485)	(1,180,485)	
LESS: NON-RL (50%) ADJUSTMENT	194	194	194	
PRIOR YEARS TAXES	43,889	71,113		(71,113)
PROPERTY TAXES TRANSFERS	(26,045,891)		(26,193,910)	(26,193,910)
SECURED TAX ROLLS	25,720,775	26,211,302	26,211,302	
SUPPLEMENTAL TAXES	331,656	331,656	331,656	
UNSECURED ROLL TAXES	443,226	443,266	443,266	
LCFF Sources Total	13,439,997	39,864,618	13,599,595	(26,265,023)
Local Revenues				
ALL OTHER FEES AND CONTRACTS	20,000	20,000	20,000	
ALL OTHER LOCAL REVENUES	20,000	11,000	11,000	
COMM REDEV FDS NOT SUBJ TO RL	70,278	37,473	37,473	
INTEREST	2,468,890	3,503,000	3,503,000	
PLUS:MISC FUNDS NON-RL(50%)ADJ	158			
Local Revenues Total	2,579,326	3,571,473	3,571,473	
Other State Revenues				
ALL OTHER STATE REVENUES	12,363		41,536	41,536
Other State Revenues Total	12,363		41,536	41,536
Revenues Total	**16,031,686**	**43,516,091**	**17,292,604**	**(26,223,487)**

Budget Comparison Report

	COE Operations			
Expenditures				
Benefits				
CAR ALLOWANCE CLASSIFIED BEN	6,000			
HEALTH & WELFARE CLASSIFIED	232,656	238,293	243,468	5,175
MEDICARE - CLASSIFIED	24,292	25,047	25,618	571
OPEB ACTIVE EMPLOYEE-CLASSIFED		636	636	
PERS ~ CLASSIFIED POSITIONS	451,642	463,113	473,647	10,534
SOCIAL SECURITY (OASDI)~CLASSI	99,934	104,053	106,301	2,248
UNEMPLOYMENT INS ~ CLASSIFIED	838	866	884	18
WORKERS COMP ~ CLASSIFIED	22,758	27,553	28,179	626
Benefits Total	838,120	859,561	878,733	19,172
Classified				
ACCOUNTING SUPPORT SALARIES	700,950	644,193	644,193	
BUSINESS MANAGER	275,742	286,831	301,097	14,266
CLASS ASSIST SUPERINTENDENT	115,440	115,668	109,835	(5,833)
CLASS SUPV & ADM SALARY~OTHER	62,158	65,266	68,529	3,263
CLERICAL & OFFICE ~ OVERTIME	7,199			
DIRECTOR	181,061	188,748	197,646	8,898
INSTRUCTIONAL AIDE ~ REGULAR			41,536	41,536
PROFESSIONAL EXPERT	46,244			
SECRETARIAL SALARIES	34,349	37,874	37,874	
SUPERVISOR/ACCOUNTANT	361,021	388,805	407,503	18,698
Classified Total	1,784,164	1,727,385	1,808,213	80,828
Indirect Costs				
DIRECT SUPP/IND CST INTERFUND	(157,148)	(103,264)	(103,264)	
INDIRECT COSTS CHARGES	(4,343,952)	(4,257,778)	(4,161,505)	96,273
Indirect Costs Total	(4,501,100)	(4,361,042)	(4,264,769)	96,273
Interfund transfers out				
OTHER AUTH INTERFUND TSF OUT	555,532	247,950	1,865,947	1,617,997
Interfund transfers out Total	555,532	247,950	1,865,947	1,617,997
Services				
ADVERTISING	600			

Budget Comparison Report

	COE Operations			
AUDIT FEES	69,750			
COMPUTER LEASE	20,045	20,045	20,045	
CONFERENCES	26,934			
COPIER CHARGES (COPIES)	2,500			
DUES & MEMBERSHIPS	3,000			
EMPLOYMENT COSTS	7,788			
INTEREST EXPENSE	1,500			
MEETINGS	2,238			
MILEAGE	1,500			
OTHER CONTRACT SERVICES	141,945			
OTHER FEES	51,750			
OTHER REPAIRS	1,000			
OUTSIDE PRINTING	10,500			
PAYMENTS TO DISTRICTS		96,438	96,438	
PERSONNEL AGENCIES	50,223			
POSTAGE	5,500			
PROPERTY & LIABILITY INSURANCE	122,588	165,000	165,000	
TRNSFRS DIRECT COSTS INTERFUND	(62,221)			
WORKSHOP FEES	500			
Services Total	457,640	281,483	281,483	
Supplies				
MATERIALS & SUPPLIES	8,796			
NONCAPITALIZED EQUIPMENT	2,000			
OFFICE SUPPLIES	10			
PERIODICALS & MAGAZINES	750			
PRINTER TONER	3,000			
Supplies Total	14,556			
Transfers to agencies				
ALL OTHER TRANSFERS OUT	121,877			
Transfers to agencies Total	121,877			
Expenditures Total	**(729,211)**	**(1,244,663)**	**569,607**	**1,814,270**

Business Services

Marin County Office of Education (MCOE) Business Services-Internal serves as the business office of the organization and is committed to providing professional, efficient services to benefit the students, families, employees, and organizations of Marin County schools.

MCOE Business Services manages all internal financial matters, ensuring state, federal, and local programs are compliant with Board policies, administrative regulations, the California Education Code, and the California School Accounting Manual.

MCOE Business Services consists of two main areas that provide integrated services:

Budget and Contracts/Grants Management
The team's primary services include budget development, budget adoption, budget revisions, budget analysis, position control and reporting to state, federal and local agencies in close coordination with program staff.

Additionally, this team is responsible for preparing contracts, memorandums of understanding, and agreements, and for reviewing vendor contracts to ensure they meet MCOE's standards, insurance requirements, and legal obligations.

Accounting and Operations
The accounting and operation's team is responsible for maintaining the general ledger for MCOE's funds, preparing financial reports, administering grants, closing the books, coordinating with external auditors and assisting other departments with fiscal matters.

Additionally, the team handles:

- Processing and posting deposits to the county treasury and reconciling bank accounts
- Performing accounts receivable functions, including invoicing and collections
- Performing student attendance accounting for all COE programs

This team also includes the Accounts Payable and Purchasing staff, who prepare all purchase orders and audit and process payments to vendors and contractors.

The Payroll staff in the Accounting department collect and process time-keeping records for County Office employees, maintain records related to tax exemptions and deductions, and process payroll payments for all regular, extra-hire employees and professional experts. They also manage employee medical, dental, and vision benefits, including benefits enrollment, provider payments, and reconciliation of the associated general ledger accounts.

To better support departments , the MCOE Business Services team provides monthly training for support staff to review current processes and introduce new procedures.

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Information Services				
Revenues				
Contributions				
CONTRIBUTIONS FR UNRESTR REV	114,216			
CONTRIBUTIONS FROM REST REV	(249,484)			
Contributions Total	(135,268)			
Local Revenues				
ALL OTHER LOCAL REVENUES	247,000			
Local Revenues Total	247,000			
Revenues Total	**111,732**			
Expenditures				
Benefits				
CAR ALLOWANCE CLASSIFIED BEN	3,780			
HEALTH & WELFARE CLASSIFIED	99,903	93,083	95,228	2,145
MEDICARE - CLASSIFIED	11,631	11,600	11,772	172
OPEB ACTIVE EMPLOYEE-CLASSIFED		282	282	
PERS ~ CLASSIFIED POSITIONS	214,149	214,467	217,638	3,171
SOCIAL SECURITY (OASDI)~CLASSI	47,484	47,895	48,273	378
UNEMPLOYMENT INS ~ CLASSIFIED	403	401	406	5
WORKERS COMP ~ CLASSIFIED	10,922	12,759	12,947	188
Benefits Total	388,272	380,487	386,546	6,059
Capital Outlay				
EQUIPMENT	6,000	6,000	6,000	
Capital Outlay Total	6,000	6,000	6,000	
Classified				
CLASS ASSIST SUPERINTENDENT	12,827	12,852	12,204	(648)
CLERICAL & OFFICE ~ OVERTIME	10,000	25,000	25,000	
DIRECTOR	132,747	134,340	140,699	6,359
MANAGER	14,047	14,065	14,748	683

Budget Comparison Report

	COE Operations			
OTHER SUPPORT SALARIES	555,258	533,021	538,456	5,435
SECRETARIAL SALARIES	76,801	80,668	80,668	
Classified Total	801,680	799,946	811,775	11,829
Services				
COMPUTER LEASE	51,332	50,000	50,000	
CONFERENCES	5,000	5,000	5,000	
COPIER CHARGES (COPIES)	(40,400)	(19,775)	(19,775)	
COPIER LEASE	51,500	51,000	51,000	
DUES & MEMBERSHIPS	700	700	700	
EQUIPMENT RENTAL/LEASE		15,500	15,500	
INTERNET	88,000	20,000	20,000	
MAINTENANCE CONTRACTS/EQUIPMEN	14,282	7,000	7,000	
MILEAGE	3,500	3,500	3,500	
OTHER CONTRACT SERVICES	431,377	300,000	300,000	
OTHER FEES	15,000	15,000	15,000	
OUTSIDE PRINTING	225			
POSTAGE	50			
PROFESSIONAL CONSULTING SVCS	3,000	3,000	3,000	
SOFTWARE LICENSE	35,483	47,500	47,500	
Services Total	659,049	498,425	498,425	
Supplies				
BULK PAPER	21,000	10,000	10,000	
MATERIALS & SUPPLIES	38,323	20,000	20,000	
NONCAPITALIZED EQUIPMENT	10,754	10,000	10,000	
OFFICE SUPPLIES	6,000	3,000	3,000	
PRINTER TONER	(6,000)	(3,000)	(3,000)	
SOFTWARE	3,000			
WORKSHOP SUPPLIES	500	500	500	
Supplies Total	73,577	40,500	40,500	
Expenditures Total	**1,928,578**	**1,725,358**	**1,743,246**	**17,888**

Information Services

The Information Services department is responsible for providing business and data processing services to Marin County Office of Education and the 17 school districts in Marin County. These services include personnel, payroll, finance, and fixed assets inventory.

The department provides Aeries student information systems for the Marin County Office of Education's Alternative Education and Special Education programs.

The department provides trainings to staff for business and office applications, statewide reporting, E-rate funding, and Aeries support.

The department provides internet access to Marin County school districts via the K12 High Speed Network including help desk, web filtering and firewall services.

The department maintains the hardware, software and networking needs of County Office staff, Alternative Education and Special Education classrooms, speech and language staff, nurses, and resource specialists throughout Marin County.

The department provides all technical equipment set up for internal and external meeting room reservations, assisting with some part of revenue generation.

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Personnel				
Revenues				
Local Revenues				
ALL OTHER LOCAL REVENUES	100			
Local Revenues Total	100			
Other State Revenues				
ALL OTHER STATE REVENUES	7,431	14,862	14,862	
Other State Revenues Total	7,431	14,862	14,862	
Revenues Total	**7,531**	**14,862**	**14,862**	
Expenditures				
Benefits				
CAR ALLOWANCE CLASSIFIED BEN	1,800			
HEALTH & WELFARE CERTIFICATED	17,946	17,946	18,921	975
HEALTH & WELFARE CLASSIFIED	58,948	64,854	65,960	1,106
MCOE CLASS SALARY SAVINGS	(652)			
MEDICARE - CERTIFICATED	3,294	3,284	3,443	159
MEDICARE - CLASSIFIED	7,548	8,340	8,450	110
OPEB ACTIVE EMPLOYEE-CERTIFICA		89	89	
OPEB ACTIVE EMPLOYEE-CLASSIFED		201	201	
PERS ~ CLASSIFIED POSITIONS	125,390	138,214	139,466	1,252
SOCIAL SECURITY (OASDI)~CLASSI	28,740	31,963	32,251	288
STRS ~ CERTIFICATED POSITIONS	42,884	43,256	45,353	2,097
STRS ~ CLASSIFIED POSITIONS	10,877	11,399	11,948	549
UNEMPLOYMENT INS ~ CLASSIFIED	261	287	291	4
UNEMPLOYMENT INS CERTIFICATED	114	113	118	5
WORKERS COMP ~ CERTIFICATED	3,094	3,612	3,787	175
WORKERS COMP ~ CLASSIFIED	7,049	9,174	9,295	121
Benefits Total	307,293	332,732	339,573	6,841
Certificated				

Budget Comparison Report

	COE Operations			
ASSISTANT SUPERINTENDENT	170,582	170,582	178,762	8,180
DIRECTOR	53,941	55,890	58,684	2,794
PROFESSIONAL EXPERT	725			
Certificated Total	225,248	226,472	237,446	10,974
Classified				
ACCOUNTING SUPPORT SALARIES	55,587	92,825	92,436	(389)
CLASS SUPV & ADM SALARY~OTHER	86,767	90,893	95,415	4,522
CLERICAL & OFFICE ~ OVERTIME	45,000			
DIRECTOR	56,947	59,682	62,554	2,872
MCOE SALARY SAVINGS	(13,516)			
OTHER SUPPORT SALARIES	225,040	260,369	260,904	535
PROFESSIONAL EXPERT	1,669			
SECRETARIAL SALARIES	63,652	71,443	71,443	
Classified Total	521,146	575,212	582,752	7,540
Services				
ADVERTISING	8,500			
COMPUTER LEASE	4,586	4,586	4,586	
CONFERENCES	7,077	8,000	8,000	
COPIER CHARGES (COPIES)	1,125			
DUES & MEMBERSHIPS	3,300			
EMPLOYMENT COSTS	43,000			
FINGERPRINTING	13,815			
MEETINGS	100	100	100	
MILEAGE	500			
OTHER CONTRACT SERVICES	19,519			
OTHER FEES	880			
OUTSIDE PRINTING	2,000			
PERSONNEL AGENCIES	62,978			
POSTAGE	1,250			
WORKSHOP FEES	250			
Services Total	168,880	12,686	12,686	
Supplies				

Budget Comparison Report

	COE Operations			
MATERIALS & SUPPLIES	1,500	1,500	1,500	
NONCAPITALIZED EQUIPMENT	10,000	10,000	10,000	
OFFICE SUPPLIES	1,000	1,000	1,000	
PRINTER TONER	125			
WORKSHOP SUPPLIES	700	1,000	1,000	
Supplies Total	13,325	13,500	13,500	
Expenditures Total	**1,235,892**	**1,160,602**	**1,185,957**	**25,355**

Personnel Services

The MCOE Personnel / Human Resources department recruits, onboards, and supports the 300 employees of the Marin County Office of Education, as well as coordinates and monitors employee benefits, employee assignments, transfers, leave requests, resignations, retirements, evaluation tracking, TB testing notification, and reporting to the Personnel Commission on all classified personnel matters. It is the responsibility of the Personnel/ Human Resources department to coordinate with the Department of Justice to fingerprint all new employees and countywide teacher substitutes.

Credential services provides support to MCOE and all Local Educational Agencies (LEAs) of Marin by registering, applying for, and renewing the credentials for public school teachers in Marin County. The credentials analyst monitors educator credentials to ensure they are appropriately aligned with teacher assignments and also maintains the substitute teacher list.

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Personnel Commission				
Expenditures				
Benefits				
CAR ALLOWANCE CLASSIFIED BEN	2,400			
HEALTH & WELFARE CLASSIFIED	14,212	13,427	14,027	600
MCOE CLASS SALARY SAVINGS	(652)			
MEDICARE - CERTIFICATED	7			
MEDICARE - CLASSIFIED	2,134	1,941	1,996	55
OPEB ACTIVE EMPLOYEE-CLASSIFED		38	38	
PERS ~ CLASSIFIED POSITIONS	19,256	14,540	14,540	
SOCIAL SECURITY (OASDI)~CLASSI	4,413	3,363	3,363	
STRS ~ CERTIFICATED POSITIONS	86			
STRS ~ CLASSIFIED POSITIONS	14,502	15,199	15,930	731
UNEMPLOYMENT INS ~ CLASSIFIED	75	68	70	2
WORKERS COMP ~ CERTIFICATED	6			
WORKERS COMP ~ CLASSIFIED	1,961	2,135	2,196	61
Benefits Total	58,400	50,711	52,160	1,449
Certificated				
PROFESSIONAL EXPERT	450			
Certificated Total	450			
Classified				
CLERICAL & OFFICE ~ OVERTIME	13,803	5,000	5,000	
DIRECTOR	75,929	79,576	83,405	3,829
MCOE SALARY SAVINGS	(1,018)			
OTHER CLASSIFIED ~ STIPEND	5,000			
PERSONNEL COMMISSION/BOARD	1,440	1,440	1,440	
PROFESSIONAL EXPERT	16,337	10,000	10,000	
SECRETARIAL SALARIES	35,935	37,788	37,788	
Classified Total	147,426	133,804	137,633	3,829

Budget Comparison Report

	COE Operations			
Services				
ADVERTISING	6,000	6,000	6,000	
CONFERENCES	10,000	10,000	10,000	
COPIER CHARGES (COPIES)	1,125	1,125	1,125	
DUES & MEMBERSHIPS	3,250	3,250	3,250	
FINGERPRINTING	16,300			
MEETINGS	175	175	175	
MILEAGE	750	750	750	
OTHER CONTRACT SERVICES	2,590	700	700	
OTHER FEES	300	300	300	
OUTSIDE PRINTING	1,000	1,000	1,000	
PERSONNEL AGENCIES	3,000	3,000	3,000	
POSTAGE	1,000	500	500	
TB TESTING/XRAYS	100	100	100	
WORKSHOP FEES	250	250	250	
Services Total	45,840	27,150	27,150	
Supplies				
MATERIALS & SUPPLIES	350			
OFFICE SUPPLIES	350	350	350	
PRINTER TONER	125	125	125	
WORKSHOP SUPPLIES	100	100	100	
Supplies Total	925	575	575	
Expenditures Total	**253,041**	**212,240**	**217,518**	**5,278**

Personnel Commission

The Personnel Commission is a separate agency authorized by the State to be responsible for certain personnel matters affecting classified school employees.

Merit System law provides that classified employees are selected, trained and promoted on the basis of merit and fitness, exclusive of discrimination due to race, ethnicity, color, age, religion, political affiliation, marital status, sex, or disability.

The Merit System means that an impartial body, three Personnel Commissioners, is responsible for implementing and interpreting Merit System rules and adjudication appeals on those facets of employment within its purview. The MCOE Senior Director of Personnel serves as the Secretary to the Commission.

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Admin Services				
Revenues				
Contributions				
CONTRIBUTIONS FR UNRESTR REV	1	220,440	220,440	
Contributions Total	1	220,440	220,440	
Interfund Transfers in				
OTHER AUTH INTERFUND TF IN	50,000			
Interfund Transfers in Total	50,000			
LCFF Sources				
LCFF TRANSFERS	(339,546)	(339,546)		339,546
LCFF Sources Total	(339,546)	(339,546)		339,546
Local Revenues				
ALL OTHER FEES AND CONTRACTS	36,699	35,811	35,811	
Local Revenues Total	36,699	35,811	35,811	
Revenues Total	**(252,846)**	**(83,295)**	**256,251**	**339,546**
Expenditures				
Benefits				
CAR ALLOWANCE CERTIFICATED BEN	4,200			
CAR ALLOWANCE CLASSIFIED BEN	6,300			
HEALTH & WELFARE CERTIFICATED	10,002	10,002	10,002	
HEALTH & WELFARE CLASSIFIED	58,731	32,141	33,716	1,575
MEDICARE - CERTIFICATED	2,824	2,802	2,936	134
MEDICARE - CLASSIFIED	8,270	4,026	4,178	152
OPEB ACTIVE EMPLOYEE-CERTIFICA		66	66	
OPEB ACTIVE EMPLOYEE-CLASSIFED		166	166	
PERS ~ CLASSIFIED POSITIONS	150,258	70,952	73,591	2,639
SOCIAL SECURITY (OASDI)~CLASSI	26,045	16,408	17,018	610
STRS ~ CERTIFICATED POSITIONS	36,907	36,907	38,679	1,772
STRS ~ CLASSIFIED POSITIONS	2,474	2,474	2,594	120

Budget Comparison Report

	COE Operations			
UNEMPLOYMENT INS ~ CLASSIFIED	285	138	144	6
UNEMPLOYMENT INS CERTIFICATED	98	97	101	4
WORKERS COMP ~ CERTIFICATED	2,652	3,082	3,230	148
WORKERS COMP ~ CLASSIFIED	7,769	4,427	4,594	167
Benefits Total	316,815	183,688	191,015	7,327
Capital Outlay				
EQUIPMENT	64,000	65,000	65,000	
Capital Outlay Total	64,000	65,000	65,000	
Certificated				
ASSISTANT SUPERINTENDENT	193,232	193,232	202,508	9,276
Certificated Total	193,232	193,232	202,508	9,276
Classified				
CLASS ASSIST SUPERINTENDENT	309,249	297,248	303,282	6,034
CLASS SUPV & ADM SALARY~OTHER	188,462	197,920	207,763	9,843
SECRETARIAL SALARIES	70,725	66,730	66,730	
Classified Total	568,436	561,898	577,775	15,877
Interfund transfers out				
OTHER AUTH INTERFUND TSF OUT	629	954	954	
Interfund transfers out Total	629	954	954	
Services				
CONFERENCES	400			
DUES & MEMBERSHIPS	5,450			
MILEAGE	250	250	250	
OTHER CONTRACT SERVICES	119,634	35,635	88,394	52,759
OTHER FEES	8,749	10,220	10,220	
OTHER LEASES/RENTALS	5,250	5,000	5,000	
OUTSIDE PRINTING	13,300			
PERSONNEL AGENCIES	15,000			
POSTAGE	50			
STAFF DEVELOPMENT/INSERVICE	3,000			
Services Total	171,083	51,105	103,864	52,759
Supplies				

Budget Comparison Report

	COE Operations			
MATERIALS & SUPPLIES	15,568			
Supplies Total	15,568			
Expenditures Total	**1,329,763**	**1,055,877**	**1,141,116**	**85,239**

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Board				
Expenditures				
Benefits				
HEALTH & WELFARE CLASSIFIED	71,102			
MEDICARE - CLASSIFIED	244	168	168	
PERS ~ CLASSIFIED POSITIONS	4,544	3,089	3,089	
SOCIAL SECURITY (OASDI)~CLASSI	1,042	715	715	
STRS ~ CLASSIFIED POSITIONS	457			
UNEMPLOYMENT INS ~ CLASSIFIED	8	6	6	
WORKERS COMP ~ CLASSIFIED	208	184	184	
Benefits Total	77,605	4,162	4,162	
Classified				
PERSONNEL COMMISSION/BOARD	6,030	11,520	11,520	
PROFESSIONAL EXPERT	16,800			
Classified Total	22,830	11,520	11,520	
Services				
CONFERENCES	(1,541)			
ELECTIONS	200,000	200,000	200,000	
MEETINGS	2,000	2,000	2,000	
MILEAGE	1,000	1,000	1,000	
OTHER CONTRACT SERVICES	1,450	1,450	1,450	
OTHER FEES	1,550			
POSTAGE	850	1,000	1,000	
Services Total	205,309	205,450	205,450	
Supplies				
MATERIALS & SUPPLIES	2,000			
Supplies Total	2,000			
Expenditures Total	**307,744**	**221,132**	**221,132**	

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
SUPERINTENDENT				
Expenditures				
Benefits				
CAR ALLOWANCE CERTIFICATED BEN	6,000			
HEALTH & WELFARE CERTIFICATED	21,000	21,000	22,500	1,500
HEALTH & WELFARE CLASSIFIED	34,025	43,965	43,965	
MEDICARE - CERTIFICATED	4,877	4,848	4,848	
MEDICARE - CLASSIFIED	3,904	4,164	4,250	86
OPEB ACTIVE EMPLOYEE-CERTIFICA		95	95	
OPEB ACTIVE EMPLOYEE-CLASSIFED		237	237	
PERS ~ CLASSIFIED POSITIONS	72,818	76,969	78,571	1,602
SOCIAL SECURITY (OASDI)~CLASSI	16,690	17,800	18,170	370
STRS ~ CERTIFICATED POSITIONS	63,858	63,858	63,858	
UNEMPLOYMENT INS ~ CLASSIFIED	135	145	148	3
UNEMPLOYMENT INS CERTIFICATED	167	167	167	
WORKERS COMP ~ CERTIFICATED	4,581	5,333	5,333	
WORKERS COMP ~ CLASSIFIED	3,599	4,581	4,676	95
Benefits Total	231,654	243,162	246,818	3,656
Certificated				
SUPERINTENDENT	334,337	334,337	334,337	
Certificated Total	334,337	334,337	334,337	
Classified				
CLASS SUPV & ADM SALARY~OTHER	113,802	119,494	125,469	5,975
CLERICAL & OFFICE ~ OVERTIME	25,000	8,000	8,000	
PROFESSIONAL EXPERT	30,000	25,000	25,000	
SECRETARIAL SALARIES	100,394	134,594	134,594	
Classified Total	269,196	287,088	293,063	5,975
Services				
COMPUTER LEASE	5,328	5,500	5,500	

Budget Comparison Report

	COE Operations			
CONFERENCES	14,091			
COPIER CHARGES (COPIES)	8,000	1,500	1,500	
MEETINGS	8,450	8,450	8,450	
MILEAGE	50	50	50	
OTHER CONTRACT SERVICES	496,701	1,578	1,578	
OUTSIDE PRINTING	132			
PERSONNEL AGENCIES	2,688			
Services Total	535,440	17,078	17,078	
Supplies				
MATERIALS & SUPPLIES	16,700			
Supplies Total	16,700			
Expenditures Total	**1,387,327**	**881,665**	**891,296**	**9,631**

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
BOARD AND SUPERINTENDENT				
Expenditures				
Services				
LEGAL SERVICE	236,150			
OTHER CONTRACT SERVICES	17,750	17,750	17,750	
OTHER FEES	30,500	30,000	30,000	
PROFESSIONAL CONSULTING SVCS	41,200	42,500	42,500	
Services Total	325,600	90,250	90,250	
Expenditures Total	**325,600**	**90,250**	**90,250**	

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
OTHER GENERAL ADMINISTRATION				
Revenues				
Local Revenues				
ALL OTHER LOCAL REVENUES	4,261			
Local Revenues Total	4,261			
Revenues Total	**4,261**			
Expenditures				
Benefits				
HEALTH & WELFARE CERTIFICATED	10,837			
HEALTH & WELFARE CLASSIFIED	7,160	7,160	7,160	
MEDICARE - CLASSIFIED	6,498	1,205	1,205	
OPEB ACTIVE EMPLOYEE-CLASSIFED		47	47	
PERS ~ CLASSIFIED POSITIONS	121,224	22,263	22,263	
SOCIAL SECURITY (OASDI)~CLASSI	27,785	5,148	5,148	
UNEMPLOYMENT INS ~ CLASSIFIED	224	43	43	
WORKERS COMP ~ CLASSIFIED	5,619	1,325	1,325	
Benefits Total	179,347	37,191	37,191	
Classified				
CLASSIFIED CONTINGENCY BANK	103,590			
CLERICAL & OFFICE ~ OVERTIME	1,786	5,000	5,000	
PROFESSIONAL EXPERT	200,000	25,000	25,000	
SECRETARIAL SALARIES	54,147	53,037	53,037	
Classified Total	359,523	83,037	83,037	
Services				
CONFERENCES	4,062			
COPIER CHARGES (COPIES)	5,000			
DUES & MEMBERSHIPS	51,700	50,000	50,000	
LEGAL SERVICE	10,000	50,000	50,000	
MEETINGS	3,500			

Budget Comparison Report

	COE Operations			
MILEAGE	1,000	1,000	1,000	
OTHER CONTRACT SERVICES	191,000	4,000	4,000	
OTHER FEES	1,000			
OTHER LEASES/RENTALS	16,000	19,500	19,500	
OTHER SERVICES	4,800			
OUTSIDE PRINTING	8,000			
POSTAGE	1,000			
PROF/CONSLTG SVCS & OPER EXPEN	120,438	350,000	350,000	
SETTLEMENT AGREEMENTS	2,500	2,500	2,500	
WORKSHOP FEES	1,200	1,200	1,200	
Services Total	421,200	478,200	478,200	
Supplies				
MATERIALS & SUPPLIES	27,900			
OFFICE SUPPLIES	7,000	7,000	7,000	
OTHER SUPPLIES	25,000			
PERIODICALS & MAGAZINES	1,250	4,000	4,000	
PRINTER TONER	3,000			
Supplies Total	64,150	11,000	11,000	
Expenditures Total	**1,024,220**	**609,428**	**609,428**	

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Other Admin				
Revenues				
Contributions				
CONTRIBUTIONS FR UNRESTR REV	(3,177,650)	(3,244,601)	(3,236,785)	7,816
CONTRIBUTIONS FROM REST REV	-			
Contributions Total	(3,177,650)	(3,244,601)	(3,236,785)	7,816
Other State Revenues				
ALL OTHER STATE REVENUES	5,000,000			
MANDATED COST REIMBURSEMENTS	52,338	52,759	52,759	
Other State Revenues Total	5,052,338	52,759	52,759	
Revenues Total	**1,874,688**	**(3,191,842)**	**(3,184,026)**	**7,816**

Budget Comparison Report

	COE Operations			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
Equity - COE				
Revenues				
Contributions				
CONTRIBUTIONS FR UNRESTR REV	25,000	25,000	25,000	
Contributions Total	25,000	25,000	25,000	
Revenues Total	**25,000**	**25,000**	**25,000**	
Expenditures				
Benefits				
MEDICARE - CLASSIFIED	73			
PERS ~ CLASSIFIED POSITIONS	1,353			
SOCIAL SECURITY (OASDI)~CLASSI	310			
UNEMPLOYMENT INS ~ CLASSIFIED	3			
WORKERS COMP ~ CLASSIFIED	62			
Benefits Total	1,801			
Classified				
OTHER SUPPORT SALARIES	5,000			
Classified Total	5,000			
Indirect Costs				
INDIRECT COSTS CHARGES		8,864	8,864	
Indirect Costs Total		8,864	8,864	
Services				
OTHER CONTRACT SERVICES	25,395			
Services Total	25,395			
Supplies				
MATERIALS & SUPPLIES	4,873			
Supplies Total	4,873			
Expenditures Total	**37,069**	**8,864**	**8,864**	

Statewide

Marin County Office of Education
2025-26 Budget
Statewide Services

	State wide
	CCEE Admin Agent
Revenues	
Contributions	
Local Revenues	875,000
Revenues Total	**875,000**
Expenditures	
Benefits	85,632
Classified	278,865
Indirect Costs	135,292
Services	375,211
Supplies	
Expenditures Total	**875,000**

Budget Comparison Report

	Statewide			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
CCEE Admin Agent				
Revenues				
Contributions				
CONTRIBUTIONS FR UNRESTR REV	(108,886)			
Contributions Total	(108,886)			
Local Revenues				
OTHER TRANSFR IN FROM ALL OTHR	877,552	500,000	875,000	375,000
Local Revenues Total	877,552	500,000	875,000	375,000
Revenues Total	**768,666**	**500,000**	**875,000**	**375,000**
Expenditures				
Benefits				
CAR ALLOWANCE CLASSIFIED BEN	6,300			
HEALTH & WELFARE CLASSIFIED	22,064	22,064	23,639	1,575
MEDICARE - CLASSIFIED	3,843	3,856	4,043	187
OPEB ACTIVE EMPLOYEE-CLASSIFED		99	99	
STRS ~ CLASSIFIED POSITIONS	50,629	50,803	53,264	2,461
UNEMPLOYMENT INS ~ CLASSIFIED	132	133	139	6
WORKERS COMP ~ CLASSIFIED	3,611	4,242	4,448	206
Benefits Total	86,579	81,197	85,632	4,435
Classified				
CLASS ASSIST SUPERINTENDENT	246,090	246,090	258,014	11,924
DIRECTOR	18,982	19,894	20,851	957
Classified Total	265,072	265,984	278,865	12,881
Indirect Costs				
INDIRECT COSTS CHARGES	48,752	77,310	135,292	57,982
Indirect Costs Total	48,752	77,310	135,292	57,982
Services				
COMPUTER LEASE	7,860	7,860	7,860	
FINGERPRINTING	1,000			
POSTAGE	500			
PROF/CONSLTG SVCS & OPER EXPEN		67,649	367,351	299,702
Services Total	9,360	75,509	375,211	299,702
Supplies				

Budget Comparison Report

	Statewide			
	Sum of 2024-25 Estimated Actuals	Sum of 2025-26 Public Hearing Budget	Sum of 2025-26 Adopted Budget	Sum of Change Between Public Hearing & Adoption
MATERIALS & SUPPLIES	200			
Supplies Total	200			
Expenditures Total	**409,963**	**500,000**	**875,000**	**375,000**

Other Funds

Other Funds

	Local #	SACS #
• Special Education Pass Through	10	10
• Child Development	12	12
• Cafeteria Special Revenue Fund	13	13
• Deferred Maintenance	14	14
• Special Reserve Fund	17	17
• Foundation	19	19
• Building	35	35
• Special Reserve for Capital Outlay	40	40
• Insurance	68	67

Marin County Office of Education
2025-26 Budget
Other Funds

	SPECIAL ED PASS THROUGH - #10	CHILD DEVELOPMENT - #12	CAFETERIA SPECIAL REVENUE - #13	DEFERRED MAINTENANCE - #14	FOUNDATION - #19	SPECIAL RESERVE FOR CAPITAL OUTLAY - #40	INSURANCE - #68	Grand Total
Revenues								
Federal Revenues	6,996,564	333,758	49,500					7,379,822
Interfund Transfers in				1,002,824				1,002,824
LCFF Sources	19,214,464			339,546				19,554,010
Local Revenues	10,000			110,000	1,147,567	700,000	182,461	2,150,028
Other State Revenues		556,319	84,000					640,319
Revenues Total	**26,221,028**	**890,077**	**133,500**	**1,452,370**	**1,147,567**	**700,000**	**182,461**	**30,727,003**
Expenditures								
Benefits		117,521			54,158			171,679
Capital Outlay				1,452,370		150,000		1,602,370
Certificated		202,734						202,734
Classified		66,092			150,000			216,092
Indirect Costs		103,264						103,264
Interfund transfers out			96,000			1,002,824		1,098,824
Services		385,948			939,559		107,461	1,432,968
Supplies		14,518			3,850			18,368
Transfers to agencies	26,245,759							26,245,759
Expenditures Total	**26,245,759**	**890,077**	**96,000**	**1,452,370**	**1,147,567**	**1,152,824**	**107,461**	**31,092,058**

Walker Creek Ranch

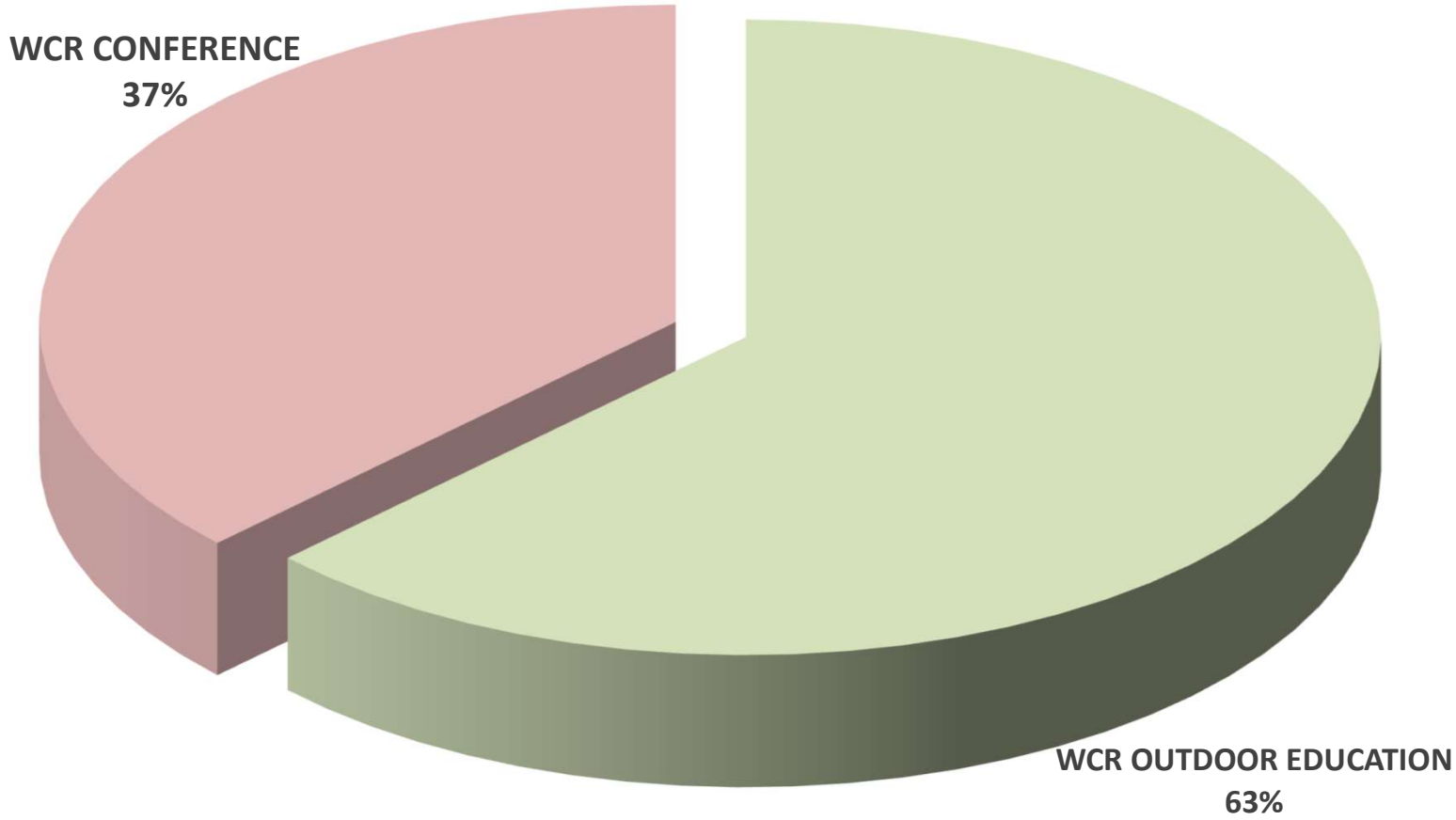
Marin County Office of Education
2025-26 Budget
Walker Creek Ranch
(Local Fund 64, SACS Fund 63)

	Sum of 2025-26 Adopted Budget
PROFESSIONAL DEVELOPMENT	954
STRS On-Behalf Pension Contrib	4,462
WCR CONFERENCE	1,173,897
WCR OUTDOOR EDUCATION	1,979,901
WCR RANCH STORE	15,000
WCR RESERVE PROJECTS	
Grand Total	**3,174,214**

Marin County Office of Education

Walker Creek Ranch

2025-26 Adopted Budget



Total $3,174,214

The Walker Creek Ranch Fund

Walker Creek Ranch began operating Outdoor Education and Conference Center programs in April 1990. The Ranch is located in West Marin, encompassing 1,741 acres with numerous buildings, a one-acre pond, extensive hiking trail system, and its own potable water and sewage treatment facilities.

The Walker Creek Ranch fund is an enterprise fund. The operations are accounted for in a manner like a commercial business. Historically, the WCR Outdoor School program has served 4,500 elementary school children from over 75 schools from Marin County and surrounding counties annually. Additionally, the Conference Center program serves another 4,500 guests annually on weekends and over the summer, through roughly 100 individual conference and retreat activities.

Priorities for 2025-26

In 2025-26, Walker Creek Ranch will prioritize the continued growth of its outdoor school and conference businesses following the COVID closure. This prioritization will include facility improvements, ongoing marketing and outreach, and enhanced customer and student experiences. To this end, Walker Creek Ranch plans to rehire a Conference Manager, establish a native plant nursery program, and make improvements to its facilities and critical systems.

2025-26 Grants, Donations, and Funding Sources

Walker Creek Ranch received a generous $10,000 donation from the Brewster-West Foundation to help provide outdoor school programing to underserved Marin County students. These funds will be used to offset costs for 30 students from Dr. Martin Luther King Elementary out of Sausalito-Marin City in October 2025. Walker Creek Ranch plans to apply for a Marin County Parks FARE grant in September to support the establishment of a native plant nursery and learning garden. The primary revenue source to support operations has been and will continue to be the outdoor school and conference center program fees.

Key Information

Walker Creek Ranch was closed from Spring 2020 through Fall 2022 due to Covid 19. Since reopening its programs in Spring 2023, Walker Creek Ranch has been rebuilding its staffing, and in January of 2025 transitioned from catered / vended meal services to providing in-house food service. Combined program revenues are on track to grow by over 14% in 2024-25, with continued growth projected in 2025-26.

State Forms

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

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

Public Hearing:

Place: San Rafael, CA

Date: June 10, 2025

Time: 3:30 PM

Adoption Date: June 24, 2025

Signed: _____

Clerk/Secretary of the County Board

(Original signature required)

Printed Name: John Carroll Title: _____

Contact person for additional information on the budget reports:

Name: Bree Brown

Title: Assistant Superintendent, Business Services

Telephone: 415-499-5835

E-mail: bbrown@marinschools.or

To update our mailing database, please complete the following:

Superintendent's Name: John Carroll

Chief Business Official's Name: Bree Brown

CBO's Title: Assistant Superintendent, Business Services

CBO's Telephone: 415-499-5835

Criteria and Standards Review Summary

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

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

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	06/24/2025	
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	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		29,175.11	-0.03%	29,166.11	-0.03%	29,156.11
(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	15,953,929.00	-2.09%	15,620,595.00	-0.43%	15,553,929.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	130,718.00	2.05%	133,401.87	2.35%	136,533.01
4. Other Local Revenues	8600-8799	10,017,036.00	-0.15%	10,002,400.16	-0.86%	9,915,944.89
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,664,367.00)	3.37%	(1,720,379.35)	0.67%	(1,731,858.26)
6. Total (Sum lines A1 thru A5c)		24,517,316.00	-1.64%	24,116,017.68	-0.67%	23,954,548.64
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,340,686.00		3,542,797.51
b. Step & Column Adjustment				33,406.86		35,427.97
c. Cost-of-Living Adjustment				168,704.65		105,955.48
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,340,686.00	6.05%	3,542,797.51	3.99%	3,684,180.96
2. Classified Salaries						
a. Base Salaries				8,976,447.00		9,332,573.59
b. Step & Column Adjustment				134,646.83		139,988.63
c. Cost-of-Living Adjustment				221,479.76		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,976,447.00	3.97%	9,332,573.59	1.50%	9,472,562.22
3. Employee Benefits	3000-3999	5,377,026.00	3.27%	5,552,953.02	2.85%	5,711,394.10
4. Books and Supplies	4000-4999	663,394.00	2.83%	682,189.80	2.73%	700,790.19
5. Services and Other Operating Expenditures	5000-5999	4,672,875.00	-3.06%	4,530,088.17	-0.31%	4,516,251.14
6. Capital Outlay	6000-6999	131,000.00	0.00%	131,000.00	0.00%	131,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,426,633.00)	-11.82%	(3,021,470.64)	0.40%	(3,033,650.78)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,866,901.00	0.00%	1,866,901.00	0.00%	1,866,901.00
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)		21,601,696.00	4.70%	22,617,032.45	1.91%	23,049,428.83
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,915,620.00		1,498,985.23		905,119.81
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		48,245,216.23		51,160,836.23		52,659,821.46
2. Ending Fund Balance (Sum lines C and D1)		51,160,836.23		52,659,821.46		53,564,941.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	46,034,773.14		47,742,499.39		48,617,632.93
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,628,130.22		3,419,389.20		3,449,375.47
2. Unassigned/Unappropriated	9790	1,497,932.87		1,497,932.87		1,497,932.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		51,160,836.23		52,659,821.46		53,564,941.27
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	46,034,773.14		47,742,499.39		48,617,632.93
b. Reserve for Economic Uncertainties	9789	3,628,130.22		3,419,389.20		3,449,375.47
c. Unassigned/Unappropriated	9790	1,497,932.87		1,497,932.87		1,497,932.87
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		51,160,836.23		52,659,821.46		53,564,941.27

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.

See Attached

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	7,462,936.00	0.00%	7,462,936.00	0.00%	7,462,936.00
2. Federal Revenues	8100-8299	3,417,305.00	-54.00%	1,571,839.00	0.00%	1,571,839.00
3. Other State Revenues	8300-8599	10,641,483.00	-24.11%	8,075,861.08	-5.43%	7,637,213.43
4. Other Local Revenues	8600-8799	14,972,674.00	-1.07%	14,812,646.59	3.30%	15,301,047.25
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	1,664,367.00	3.37%	1,720,379.35	0.67%	1,731,858.26
6. Total (Sum lines A1 thru A5c)		38,158,765.00	-11.83%	33,643,662.02	0.18%	33,704,893.94
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,362,076.00		12,049,481.65
b. Step & Column Adjustment				113,620.76		120,494.84
c. Cost-of-Living Adjustment				573,784.89		223,441.28
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,362,076.00	6.05%	12,049,481.65	2.85%	12,393,417.77
2. Classified Salaries						
a. Base Salaries				7,712,247.00		8,186,521.78
b. Step & Column Adjustment				116,306.95		123,420.85
c. Cost-of-Living Adjustment				357,967.83		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,712,247.00	6.15%	8,186,521.78	1.51%	8,309,942.63
3. Employee Benefits	3000-3999	9,031,508.00	4.08%	9,399,880.97	2.25%	9,611,061.03
4. Books and Supplies	4000-4999	546,430.00	2.05%	557,613.12	2.32%	570,567.71
5. Services and Other Operating Expenditures	5000-5999	6,891,511.00	-81.70%	1,261,083.48	-49.92%	631,505.78
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,323,369.00	-12.19%	2,918,206.64	0.42%	2,930,386.78
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)		38,867,141.00	-11.56%	34,372,787.64	0.22%	34,446,881.70
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(708,376.00)		(729,125.62)		(741,987.76)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,063,424.37		9,355,048.37		8,625,922.75
2. Ending Fund Balance (Sum lines C and D1)		9,355,048.37		8,625,922.75		7,883,934.99
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,355,049.21		8,625,922.75		7,883,934.99
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	(.84)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,355,048.37		8,625,922.75		7,883,934.99
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.

See Attached

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		29,175.11	-0.03%	29,166.11	-0.03%	29,156.11
(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	23,416,865.00	-1.42%	23,083,531.00	-0.29%	23,016,865.00
2. Federal Revenues	8100-8299	3,417,305.00	-54.00%	1,571,839.00	0.00%	1,571,839.00
3. Other State Revenues	8300-8599	10,772,201.00	-23.79%	8,209,262.95	-5.31%	7,773,746.44
4. Other Local Revenues	8600-8799	24,989,710.00	-0.70%	24,815,046.75	1.62%	25,216,992.14
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		62,676,081.00	-7.84%	57,759,679.70	-0.17%	57,659,442.58
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,702,762.00		15,592,279.16
b. Step & Column Adjustment				147,027.62		155,922.81
c. Cost-of-Living Adjustment				742,489.54		329,396.76
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,702,762.00	6.05%	15,592,279.16	3.11%	16,077,598.73
2. Classified Salaries						
a. Base Salaries				16,688,694.00		17,519,095.37
b. Step & Column Adjustment				250,953.78		263,409.48
c. Cost-of-Living Adjustment				579,447.59		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,688,694.00	4.98%	17,519,095.37	1.50%	17,782,504.85
3. Employee Benefits	3000-3999	14,408,534.00	3.78%	14,952,833.99	2.47%	15,322,455.13
4. Books and Supplies	4000-4999	1,209,824.00	2.48%	1,239,802.92	2.55%	1,271,357.90
5. Services and Other Operating Expenditures	5000-5999	11,564,386.00	-49.92%	5,791,171.65	-11.11%	5,147,756.92
6. Capital Outlay	6000-6999	131,000.00	0.00%	131,000.00	0.00%	131,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(103,264.00)	0.00%	(103,264.00)	0.00%	(103,264.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,866,901.00	0.00%	1,866,901.00	0.00%	1,866,901.00
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)		60,468,837.00	-5.75%	56,989,820.09	0.89%	57,496,310.53
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,207,244.00		769,859.61		163,132.05
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		58,308,640.60		60,515,884.60		61,285,744.21
2. Ending Fund Balance (Sum lines C and D1)		60,515,884.60		61,285,744.21		61,448,876.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,355,049.21		8,625,922.75		7,883,934.99
c. Committed						
1. Stabilization Arrangements	9750	46,034,773.14		47,742,499.39		48,617,632.93
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,628,130.22		3,419,389.20		3,449,375.47
2. Unassigned/Unappropriated	9790	1,497,932.03		1,497,932.87		1,497,932.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		60,515,884.60		61,285,744.21		61,448,876.26
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	46,034,773.14		47,742,499.39		48,617,632.93
b. Reserve for Economic Uncertainties	9789	3,628,130.22		3,419,389.20		3,449,375.47
c. Unassigned/Unappropriated	9790	1,497,932.87		1,497,932.87		1,497,932.87
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.84)		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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		51,160,835.39		52,659,821.46		53,564,941.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		84.61%		92.40%		93.16%
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):						
Marin County						
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)		26,211,028.00		26,245,759.00		26,245,759.00
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)		60,468,837.00		56,989,820.09		57,496,310.53
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		60,468,837.00		56,989,820.09		57,496,310.53
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)		60,468,837.00		56,989,820.09		57,496,310.53
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,814,065.11		1,709,694.60		1,724,889.32
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		774,000.00		774,000.00		774,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,814,065.11		1,709,694.60		1,724,889.32
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2024-25 Estimated Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund	G	G
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	G
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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	15,515,688.00	6,814,282.00	22,329,970.00	15,953,929.00	7,462,936.00	23,416,865.00	4.9%
2) Federal Revenue		8100-8299	0.00	4,563,425.00	4,563,425.00	0.00	3,417,305.00	3,417,305.00	-25.1%
3) Other State Revenue		8300-8599	142,447.00	21,652,529.00	21,794,976.00	130,718.00	10,641,483.00	10,772,201.00	-50.6%
4) Other Local Revenue		8600-8799	7,836,738.68	16,133,063.00	23,969,801.68	10,017,036.00	14,972,674.00	24,989,710.00	4.3%
5) TOTAL, REVENUES			23,494,873.68	49,163,299.00	72,658,172.68	26,101,683.00	36,494,398.00	62,596,081.00	-13.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,163,444.00	11,519,391.32	14,682,835.32	3,340,686.00	11,362,076.00	14,702,762.00	0.1%
2) Classified Salaries		2000-2999	9,248,058.08	7,344,407.00	16,592,465.08	8,976,447.00	7,712,247.00	16,688,694.00	0.6%
3) Employee Benefits		3000-3999	5,575,302.92	8,962,359.68	14,537,662.60	5,377,026.00	9,031,508.00	14,408,534.00	-0.9%
4) Books and Supplies		4000-4999	1,055,444.00	959,057.00	2,014,501.00	663,394.00	546,430.00	1,209,824.00	-39.9%
5) Services and Other Operating Expenditures		5000-5999	6,276,740.70	21,694,724.00	27,971,464.70	4,672,875.00	6,891,511.00	11,564,386.00	-58.7%
6) Capital Outlay		6000-6999	79,300.00	84,208.00	163,508.00	131,000.00	0.00	131,000.00	-19.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	121,877.00	0.00	121,877.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,823,637.00)	3,666,489.00	(157,148.00)	(3,426,633.00)	3,323,369.00	(103,264.00)	-34.3%
9) TOTAL, EXPENDITURES			21,696,529.70	54,230,636.00	75,927,165.70	19,734,795.00	38,867,141.00	58,601,936.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,798,343.98	(5,067,337.00)	(3,268,993.02)	6,366,888.00	(2,372,743.00)	3,994,145.00	-222.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	50,000.00	0.00	50,000.00	80,000.00	0.00	80,000.00	60.0%
b) Transfers Out		7600-7629	556,161.00	75,000.00	631,161.00	1,866,901.00	0.00	1,866,901.00	195.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,308,320.00)	1,308,320.00	0.00	(1,664,367.00)	1,664,367.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,814,481.00)	1,233,320.00	(581,161.00)	(3,451,268.00)	1,664,367.00	(1,786,901.00)	207.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,137.02)	(3,834,017.00)	(3,850,154.02)	2,915,620.00	(708,376.00)	2,207,244.00	-157.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,261,353.25	13,897,441.37	62,158,794.62	48,245,216.23	10,063,424.37	58,308,640.60	-6.2%
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)			48,261,353.25	13,897,441.37	62,158,794.62	48,245,216.23	10,063,424.37	58,308,640.60	-6.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,261,353.25	13,897,441.37	62,158,794.62	48,245,216.23	10,063,424.37	58,308,640.60	-6.2%
2) Ending Balance, June 30 (E + F1e)			48,245,216.23	10,063,424.37	58,308,640.60	51,160,836.23	9,355,048.37	60,515,884.60	3.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,499.00	0.00	11,499.00	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	230,387.30	0.00	230,387.30	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	10,667,934.07	10,667,934.07	0.00	9,355,049.21	9,355,049.21	-12.3%
c) Committed									
Stabilization Arrangements		9750	41,911,897.46	0.00	41,911,897.46	46,034,773.14	0.00	46,034,773.14	9.8%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,593,499.60	0.00	4,593,499.60	3,628,130.22	0.00	3,628,130.22	-21.0%
Unassigned/Unappropriated Amount		9790	1,497,932.87	(604,509.70)	893,423.17	1,497,932.87	(.84)	1,497,932.03	67.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	55,060,782.82	7,767,267.45	62,828,050.27				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	500.00	500.00				
c) in Revolving Cash Account		9130	11,499.00	0.00	11,499.00				
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	2,180,191.72	1,163,167.97	3,343,359.69				
4) Due from Grantor Government		9290	(651.61)	(16,831.54)	(17,483.15)				
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)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	230,387.30	0.00	230,387.30				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			57,482,209.23	8,914,103.88	66,396,313.11				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,349,339.51	144,673.63	1,494,013.14				
2) Due to Grantor Governments		9590	(6,677.00)	(28,896.35)	(35,573.35)				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,342,662.51	115,777.28	1,458,439.79				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			56,139,546.72	8,798,326.60	64,937,873.32				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,410,524.00	0.00	3,410,524.00	3,339,942.00	0.00	3,339,942.00	-2.1%
Education Protection Account State Aid - Current Year		8012	7,654.00	0.00	7,654.00	7,182.00	0.00	7,182.00	-6.2%
State Aid - Prior Years		8019	(10,151.00)	0.00	(10,151.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	85,627.00	0.00	85,627.00	85,627.00	0.00	85,627.00	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	25,720,775.00	0.00	25,720,775.00	26,211,302.00	0.00	26,211,302.00	1.9%
Unsecured Roll Taxes		8042	443,226.00	0.00	443,226.00	443,266.00	0.00	443,266.00	0.0%
Prior Years' Taxes		8043	43,889.00	0.00	43,889.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	331,656.00	0.00	331,656.00	331,656.00	0.00	331,656.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	11,734,323.00	0.00	11,734,323.00	11,624,036.00	0.00	11,624,036.00	-0.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	133,408.00	0.00	133,408.00	104,634.00	0.00	104,634.00	-21.6%
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	194.00	0.00	194.00	194.00	0.00	194.00	0.0%
Subtotal, LCFF Sources			41,901,125.00	0.00	41,901,125.00	42,147,839.00	0.00	42,147,839.00	0.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(339,546.00)		(339,546.00)	0.00		0.00	-100.0%
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	(26,045,891.00)	6,814,282.00	(19,231,609.00)	(26,193,910.00)	7,462,936.00	(18,730,974.00)	-2.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,515,688.00	6,814,282.00	22,329,970.00	15,953,929.00	7,462,936.00	23,416,865.00	4.9%
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	708,925.00	708,925.00	0.00	673,929.00	673,929.00	-4.9%
Special Education Discretionary Grants		8182	0.00	420,961.00	420,961.00	0.00	381,023.00	381,023.00	-9.5%
Child Nutrition Programs		8220	0.00	55,000.00	55,000.00	0.00	0.00	0.00	-100.0%
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		148,850.00	148,850.00		171,850.00	171,850.00	15.5%
Title I, Part D, Local Delinquent Programs	3025	8290		81,566.00	81,566.00		94,944.00	94,944.00	16.4%
Title II, Part A, Supporting Effective Instruction	4035	8290		15,758.00	15,758.00		6,363.00	6,363.00	-59.6%
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		124,859.00	124,859.00		40,374.00	40,374.00	-67.7%
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		343,424.00	343,424.00		158,130.00	158,130.00	-54.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,664,082.00	2,664,082.00	0.00	1,890,692.00	1,890,692.00	-29.0%
TOTAL, FEDERAL REVENUE			0.00	4,563,425.00	4,563,425.00	0.00	3,417,305.00	3,417,305.00	-25.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		1,699,829.00	1,699,829.00		2,047,563.00	2,047,563.00	20.5%
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	480,786.00	480,786.00	0.00	466,858.00	466,858.00	-2.9%
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	20,000.00	20,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	53,936.00	0.00	53,936.00	52,759.00	0.00	52,759.00	-2.2%
Lottery - Unrestricted and Instructional Materials		8560	47,468.00	19,928.00	67,396.00	41,848.00	19,000.00	60,848.00	-9.7%
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		459,440.00	459,440.00		192,000.00	192,000.00	-58.2%
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		2,521,577.00	2,521,577.00		660,473.00	660,473.00	-73.8%
Arts and Music in Schools (Prop 28)	6770	8590		48,222.00	48,222.00		46,634.00	46,634.00	-3.3%
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	41,043.00	16,402,747.00	16,443,790.00	36,111.00	7,208,955.00	7,245,066.00	-55.9%
TOTAL, OTHER STATE REVENUE			142,447.00	21,652,529.00	21,794,976.00	130,718.00	10,641,483.00	10,772,201.00	-50.6%
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	70,278.00	70,278.00	0.00	37,473.00	37,473.00	-46.7%
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	3,500.00	3,500.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	0.00	1,500.00	1,500.00	0.00	0.00	0.00	-100.0%
Interest		8660	2,468,890.00	0.00	2,468,890.00	3,503,000.00	0.00	3,503,000.00	41.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	419,908.00	116,915.00	536,823.00	2,137,775.00	30,916.00	2,168,691.00	304.0%
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	3,180,382.00	343,018.00	3,523,400.00	2,768,255.00	339,755.00	3,108,010.00	-11.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	158.00	0.00	158.00	0.00	0.00	0.00	-100.0%
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	591,191.68	3,104,893.00	3,696,084.68	283,006.00	2,706,026.00	2,989,032.00	-19.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	298,657.00	0.00	298,657.00	450,000.00	0.00	450,000.00	50.7%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		12,492,959.00	12,492,959.00		11,858,504.00	11,858,504.00	-5.1%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
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	877,552.00	0.00	877,552.00	875,000.00	0.00	875,000.00	-0.3%
TOTAL, OTHER LOCAL REVENUE			7,836,738.68	16,133,063.00	23,969,801.68	10,017,036.00	14,972,674.00	24,989,710.00	4.3%
TOTAL, REVENUES			23,494,873.68	49,163,299.00	72,658,172.68	26,101,683.00	36,494,398.00	62,596,081.00	-13.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,087,258.00	6,511,758.32	7,599,016.32	1,228,177.00	6,029,880.00	7,258,057.00	-4.5%
Certificated Pupil Support Salaries		1200	85,095.00	910,548.00	995,643.00	89,076.00	1,141,532.00	1,230,608.00	23.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,910,536.00	3,617,945.00	5,528,481.00	1,978,433.00	4,172,164.00	6,150,597.00	11.3%
Other Certificated Salaries		1900	80,555.00	479,140.00	559,695.00	45,000.00	18,500.00	63,500.00	-88.7%
TOTAL, CERTIFICATED SALARIES			3,163,444.00	11,519,391.32	14,682,835.32	3,340,686.00	11,362,076.00	14,702,762.00	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	943,106.00	4,304,538.00	5,247,644.00	968,422.00	4,624,732.00	5,593,154.00	6.6%
Classified Support Salaries		2200	150,081.00	373,387.00	523,468.00	86,077.00	493,492.00	579,569.00	10.7%
Classified Supervisors' and Administrators' Salaries		2300	4,498,871.47	890,093.00	5,388,964.47	4,612,314.00	700,230.00	5,312,544.00	-1.4%
Clerical, Technical and Office Salaries		2400	3,124,597.61	1,032,868.00	4,157,465.61	3,246,911.00	1,169,886.00	4,416,797.00	6.2%
Other Classified Salaries		2900	531,402.00	743,521.00	1,274,923.00	62,723.00	723,907.00	786,630.00	-38.3%
TOTAL, CLASSIFIED SALARIES			9,248,058.08	7,344,407.00	16,592,465.08	8,976,447.00	7,712,247.00	16,688,694.00	0.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	688,833.58	3,396,742.00	4,085,575.58	727,552.00	3,616,974.00	4,344,526.00	6.3%
PERS		3201-3202	2,459,347.00	2,122,303.00	4,581,650.00	2,203,349.00	2,225,394.00	4,428,743.00	-3.3%
OASDI/Medicare/Alternative		3301-3302	728,933.80	784,838.00	1,513,771.80	669,614.00	821,231.00	1,490,845.00	-1.5%
Health and Welfare Benefits		3401-3402	1,447,561.86	2,350,762.68	3,798,324.54	1,572,260.00	2,004,147.00	3,576,407.00	-5.8%
Unemployment Insurance		3501-3502	8,669.76	10,878.00	19,547.76	6,038.00	10,587.00	16,625.00	-15.0%
Workers' Compensation		3601-3602	174,441.92	272,011.00	446,452.92	191,856.00	337,429.00	529,285.00	18.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	6,357.00	15,746.00	22,103.00	New
Other Employee Benefits		3901-3902	67,515.00	24,825.00	92,340.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			5,575,302.92	8,962,359.68	14,537,662.60	5,377,026.00	9,031,508.00	14,408,534.00	-0.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	25,626.00	25,626.00	0.00	1,000.00	1,000.00	-96.1%
Books and Other Reference Materials		4200	400.00	400.00	800.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	708,528.00	600,414.00	1,308,942.00	411,894.00	474,025.00	885,919.00	-32.3%
Noncapitalized Equipment		4400	335,014.00	332,617.00	667,631.00	241,500.00	71,405.00	312,905.00	-53.1%
Food		4700	11,502.00	0.00	11,502.00	10,000.00	0.00	10,000.00	-13.1%
TOTAL, BOOKS AND SUPPLIES			1,055,444.00	959,057.00	2,014,501.00	663,394.00	546,430.00	1,209,824.00	-39.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	8,961,506.25	8,961,506.25	0.00	795,805.00	795,805.00	-91.1%
Travel and Conferences		5200	219,435.00	274,039.00	493,474.00	89,588.00	64,588.00	154,176.00	-68.8%
Dues and Memberships		5300	101,077.00	6,660.00	107,737.00	69,810.00	5,325.00	75,135.00	-30.3%
Insurance		5400 - 5450	122,588.00	0.00	122,588.00	165,000.00	0.00	165,000.00	34.6%
Operations and Housekeeping Services		5500	399,225.00	161,105.00	560,330.00	401,250.00	168,650.00	569,900.00	1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	378,605.00	770,857.31	1,149,462.31	434,662.00	881,123.00	1,315,785.00	14.5%
Transfers of Direct Costs		5710	(4,693.00)	4,693.00	0.00	(2,300.00)	2,300.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(62,221.00)	0.00	(62,221.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,939,187.00	11,475,929.44	16,415,116.44	3,438,789.00	4,964,520.00	8,403,309.00	-48.8%
Communications		5900	183,537.70	39,934.00	223,471.70	76,076.00	9,200.00	85,276.00	-61.8%

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			6,276,740.70	21,694,724.00	27,971,464.70	4,672,875.00	6,891,511.00	11,564,386.00	-58.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	60,000.00	0.00	60,000.00	New
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	79,300.00	84,208.00	163,508.00	71,000.00	0.00	71,000.00	-56.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			79,300.00	84,208.00	163,508.00	131,000.00	0.00	131,000.00	-19.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	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	121,877.00	0.00	121,877.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			121,877.00	0.00	121,877.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,666,489.00)	3,666,489.00	0.00	(3,323,369.00)	3,323,369.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(157,148.00)	0.00	(157,148.00)	(103,264.00)	0.00	(103,264.00)	-34.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,823,637.00)	3,666,489.00	(157,148.00)	(3,426,633.00)	3,323,369.00	(103,264.00)	-34.3%
TOTAL, EXPENDITURES			21,696,529.70	54,230,636.00	75,927,165.70	19,734,795.00	38,867,141.00	58,601,936.00	-22.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	50,000.00	0.00	50,000.00	80,000.00	0.00	80,000.00	60.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	0.00	50,000.00	80,000.00	0.00	80,000.00	60.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	556,161.00	75,000.00	631,161.00	1,866,901.00	0.00	1,866,901.00	195.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			556,161.00	75,000.00	631,161.00	1,866,901.00	0.00	1,866,901.00	195.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,559,319.00)	1,559,319.00	0.00	(1,664,367.00)	1,664,367.00	0.00	0.0%
Contributions from Restricted Revenues		8990	250,999.00	(250,999.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,308,320.00)	1,308,320.00	0.00	(1,664,367.00)	1,664,367.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,814,481.00)	1,233,320.00	(581,161.00)	(3,451,268.00)	1,664,367.00	(1,786,901.00)	207.5%

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	15,515,688.00	6,814,282.00	22,329,970.00	15,953,929.00	7,462,936.00	23,416,865.00	4.9%
2) Federal Revenue		8100-8299	0.00	4,563,425.00	4,563,425.00	0.00	3,417,305.00	3,417,305.00	-25.1%
3) Other State Revenue		8300-8599	142,447.00	21,652,529.00	21,794,976.00	130,718.00	10,641,483.00	10,772,201.00	-50.6%
4) Other Local Revenue		8600-8799	7,836,738.68	16,133,063.00	23,969,801.68	10,017,036.00	14,972,674.00	24,989,710.00	4.3%
5) TOTAL, REVENUES			23,494,873.68	49,163,299.00	72,658,172.68	26,101,683.00	36,494,398.00	62,596,081.00	-13.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,771,200.00	22,788,341.00	26,559,541.00	3,348,968.00	18,237,929.00	21,586,897.00	-18.7%
2) Instruction - Related Services	2000-2999		2,492,525.00	15,244,665.69	17,737,190.69	2,609,742.00	11,432,067.00	14,041,809.00	-20.8%
3) Pupil Services	3000-3999		520,940.00	4,859,068.00	5,380,008.00	308,831.00	3,115,098.00	3,423,929.00	-36.4%
4) Ancillary Services	4000-4999		0.00	316,456.00	316,456.00	0.00	271,276.00	271,276.00	-14.3%
5) Community Services	5000-5999		0.00	4,761,905.00	4,761,905.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,829,568.00	4,151,920.00	16,981,488.00	11,791,280.00	3,651,333.00	15,442,613.00	-9.1%
8) Plant Services	8000-8999		1,960,419.70	2,108,280.31	4,068,700.01	1,675,974.00	2,159,438.00	3,835,412.00	-5.7%
9) Other Outgo	9000-9999	Except 7600-7699	121,877.00	0.00	121,877.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			21,696,529.70	54,230,636.00	75,927,165.70	19,734,795.00	38,867,141.00	58,601,936.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,798,343.98	(5,067,337.00)	(3,268,993.02)	6,366,888.00	(2,372,743.00)	3,994,145.00	-222.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	50,000.00	0.00	50,000.00	80,000.00	0.00	80,000.00	60.0%
b) Transfers Out		7600-7629	556,161.00	75,000.00	631,161.00	1,866,901.00	0.00	1,866,901.00	195.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,308,320.00)	1,308,320.00	0.00	(1,664,367.00)	1,664,367.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,814,481.00)	1,233,320.00	(581,161.00)	(3,451,268.00)	1,664,367.00	(1,786,901.00)	207.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,137.02)	(3,834,017.00)	(3,850,154.02)	2,915,620.00	(708,376.00)	2,207,244.00	-157.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,261,353.25	13,897,441.37	62,158,794.62	48,245,216.23	10,063,424.37	58,308,640.60	-6.2%
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)			48,261,353.25	13,897,441.37	62,158,794.62	48,245,216.23	10,063,424.37	58,308,640.60	-6.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,261,353.25	13,897,441.37	62,158,794.62	48,245,216.23	10,063,424.37	58,308,640.60	-6.2%
2) Ending Balance, June 30 (E + F1e)			48,245,216.23	10,063,424.37	58,308,640.60	51,160,836.23	9,355,048.37	60,515,884.60	3.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,499.00	0.00	11,499.00	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	230,387.30	0.00	230,387.30	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	10,667,934.07	10,667,934.07	0.00	9,355,049.21	9,355,049.21	-12.3%
c) Committed									
Stabilization Arrangements		9750	41,911,897.46	0.00	41,911,897.46	46,034,773.14	0.00	46,034,773.14	9.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,593,499.60	0.00	4,593,499.60	3,628,130.22	0.00	3,628,130.22	-21.0%
Unassigned/Unappropriated Amount		9790	1,497,932.87	(604,509.70)	893,423.17	1,497,932.87	(.84)	1,497,932.03	67.7%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
3183	ESSA: School Improvement Funding for COEs	6,491.98	6,491.98
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	2,917.00	2,917.00
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	10,147.20	10,147.20
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	2,972.74	2,972.74
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	1,151.00	1,151.00
3385	Special Ed: IDEA Early Intervention Grants	2,551.99	2,551.99
3410	Department of Rehab: Workability II, Transition Partnership	55,849.02	55,849.02
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	4,446.54	4,446.54
5810	Other Restricted Federal	25,090.88	25,090.88
6018	Student Support and Enrichment Block Grant	96,543.78	96,543.78
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	371,206.34	371,206.34
6266	Educator Effectiveness, FY 2021-22	163,293.63	2.63
6300	Lottery: Instructional Materials	269,986.65	269,986.65
6318	Antibias Education Grant	23,062.93	23,062.93
6332	CA Community Schools Partnership Act - Implementation Grant	145,774.30	145,774.30
6387	Career Technical Education Incentive Grant Program	130,418.85	130,418.85
6500	Special Education	0.00	.14
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,561,872.53	1,496,103.53
6536	Special Ed: Dispute Prevention and Dispute Resolution	1,024.55	1,024.55
6546	Mental Health-Related Services	515,038.86	515,038.86
6620	Reversing Opioid Overdoses	25,563.00	25,563.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	87,824.00	87,824.00
7311	Classified School Employee Professional Development Block Grant	27,407.00	27,407.00
7366	Supplementary Programs: Foster Youth Services Countywide and Juvenile Detention Programs	23,331.67	23,331.67
7399	LCFF Equity Multiplier	34,922.04	34,922.04
7412	A-G Access/Success Grant	1,103.72	1,103.72
7413	A-G Learning Loss Mitigation Grant	7,004.51	7,004.51
7435	Learning Recovery Emergency Block Grant	111,900.03	111,900.03
7810	Other Restricted State	1,307,246.01	1,306,746.01
9010	Other Restricted Local	5,651,791.32	4,568,466.32
Total, Restricted Balance		10,667,934.07	9,355,049.21

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,185,860.00	19,214,464.00	0.1%
2) Federal Revenue		8100-8299	8,045,018.00	6,996,564.00	-13.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	10,000.00	New
5) TOTAL, REVENUES			27,230,878.00	26,221,028.00	-3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,230,878.00	26,211,028.00	-3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,230,878.00	26,211,028.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	10,000.00	New
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	10,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,163,300.02	2,163,300.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,163,300.02	2,163,300.02	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,163,300.02	2,163,300.02	0.0%
2) Ending Balance, June 30 (E + F1e)			2,163,300.02	2,173,300.02	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,151,039.02	2,151,039.02	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	12,261.00	22,261.00	81.6%
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	(11,533.97)		
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	55,982.82		
4) Due from Grantor Government		9290	(55,982.25)		
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			(11,533.40)		
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	225,857.42		
2) Due to Grantor Governments		9590	(237,390.84)		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(11,533.42)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.02		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	19,185,860.00	19,214,464.00	0.1%
TOTAL, LCFF SOURCES			19,185,860.00	19,214,464.00	0.1%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	8,045,018.00	6,996,564.00	-13.0%
TOTAL, FEDERAL REVENUE			8,045,018.00	6,996,564.00	-13.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	10,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	10,000.00	New
TOTAL, REVENUES			27,230,878.00	26,221,028.00	-3.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	8,045,018.00	6,996,564.00	-13.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	19,185,860.00	19,214,464.00	0.1%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,230,878.00	26,211,028.00	-3.7%
TOTAL, EXPENDITURES			27,230,878.00	26,211,028.00	-3.7%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,185,860.00	19,214,464.00	0.1%
2) Federal Revenue		8100-8299	8,045,018.00	6,996,564.00	-13.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	10,000.00	New
5) TOTAL, REVENUES			27,230,878.00	26,221,028.00	-3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	27,230,878.00	26,211,028.00	-3.7%
10) TOTAL, EXPENDITURES			27,230,878.00	26,211,028.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	10,000.00	New
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	10,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,163,300.02	2,163,300.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,163,300.02	2,163,300.02	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,163,300.02	2,163,300.02	0.0%
2) Ending Balance, June 30 (E + F1e)			2,163,300.02	2,173,300.02	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,151,039.02	2,151,039.02	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	12,261.00	22,261.00	81.6%
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
6500	Special Education	2,151,039.02	2,151,039.02
Total, Restricted Balance		2,151,039.02	2,151,039.02

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	490,550.00	333,758.00	-32.0%
3) Other State Revenue		8300-8599	1,300,839.00	562,655.00	-56.7%
4) Other Local Revenue		8600-8799	16,678.00	0.00	-100.0%
5) TOTAL, REVENUES			1,808,067.00	896,413.00	-50.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	206,169.00	214,043.00	3.8%
2) Classified Salaries		2000-2999	50,459.00	66,092.00	31.0%
3) Employee Benefits		3000-3999	114,692.00	120,486.00	5.1%
4) Books and Supplies		4000-4999	21,224.00	14,518.00	-31.6%
5) Services and Other Operating Expenditures		5000-5999	1,262,144.00	378,709.00	-70.0%
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	157,148.00	103,264.00	-34.3%
9) TOTAL, EXPENDITURES			1,811,836.00	897,112.00	-50.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,769.00)	(699.00)	-81.5%
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)			(3,769.00)	(699.00)	-81.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,263.92	10,494.92	-26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,263.92	10,494.92	-26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,263.92	10,494.92	-26.4%
2) Ending Balance, June 30 (E + F1e)			10,494.92	9,795.92	-6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,032.93	12,032.93	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,538.01)	(2,237.01)	45.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	696,398.93		
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	55,715.21		
4) Due from Grantor Government		9290	54,933.72		
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			807,047.86		
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	30.00		
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			30.00		
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)			807,017.86		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
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	490,550.00	333,758.00	-32.0%
TOTAL, FEDERAL REVENUE			490,550.00	333,758.00	-32.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,300,839.00	562,655.00	-56.7%
TOTAL, OTHER STATE REVENUE			1,300,839.00	562,655.00	-56.7%
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	16,678.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	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			16,678.00	0.00	-100.0%
TOTAL, REVENUES			1,808,067.00	896,413.00	-50.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	206,169.00	214,043.00	3.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			206,169.00	214,043.00	3.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	46,576.00	49,456.00	6.2%
Other Classified Salaries		2900	3,883.00	16,636.00	328.4%
TOTAL, CLASSIFIED SALARIES			50,459.00	66,092.00	31.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	43,389.00	37,386.00	-13.8%
PERS		3201-3202	28,648.00	36,281.00	26.6%
OASDI/Medicare/Alternative		3301-3302	10,530.00	12,453.00	18.3%
Health and Welfare Benefits		3401-3402	28,500.00	29,611.00	3.9%
Unemployment Insurance		3501-3502	128.00	142.00	10.9%
Workers' Compensation		3601-3602	3,497.00	4,471.00	27.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	142.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			114,692.00	120,486.00	5.1%
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	21,224.00	14,518.00	-31.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,224.00	14,518.00	-31.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	146,887.00	18,000.00	-87.7%
Travel and Conferences		5200	11,372.00	13,745.00	20.9%
Dues and Memberships		5300	800.00	500.00	-37.5%
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	4,186.00	3,250.00	-22.4%
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	1,098,028.00	341,804.00	-68.9%
Communications		5900	871.00	1,410.00	61.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,262,144.00	378,709.00	-70.0%
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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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	157,148.00	103,264.00	-34.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			157,148.00	103,264.00	-34.3%
TOTAL, EXPENDITURES			1,811,836.00	897,112.00	-50.5%
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	490,550.00	333,758.00	-32.0%
3) Other State Revenue		8300-8599	1,300,839.00	562,655.00	-56.7%
4) Other Local Revenue		8600-8799	16,678.00	0.00	-100.0%
5) TOTAL, REVENUES			1,808,067.00	896,413.00	-50.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		1,273,178.00	603,498.00	-52.6%
3) Pupil Services	3000-3999		381,510.00	190,350.00	-50.1%
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		157,148.00	103,264.00	-34.3%
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			1,811,836.00	897,112.00	-50.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,769.00)	(699.00)	-81.5%
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)			(3,769.00)	(699.00)	-81.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,263.92	10,494.92	-26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,263.92	10,494.92	-26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,263.92	10,494.92	-26.4%
2) Ending Balance, June 30 (E + F1e)			10,494.92	9,795.92	-6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,032.93	12,032.93	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,538.01)	(2,237.01)	45.4%

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	49,500.00	New
3) Other State Revenue		8300-8599	0.00	84,000.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	133,500.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	206,986.00	New
3) Employee Benefits		3000-3999	0.00	107,011.00	New
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	313,997.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(180,497.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	217,997.00	New
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	217,997.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	37,500.00	New
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	37,500.00	New
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	37,500.00	New
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	29,037.89		
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			29,037.89		
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)			29,037.89		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	49,500.00	New
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	49,500.00	New
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	84,000.00	New
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	84,000.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	133,500.00	New
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	157,579.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	49,407.00	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	206,986.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	55,492.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	15,834.00	New
Health and Welfare Benefits		3401-3402	0.00	31,989.00	New
Unemployment Insurance		3501-3502	0.00	105.00	New
Workers' Compensation		3601-3602	0.00	3,301.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	290.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	107,011.00	New
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%
Food		4700	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	313,997.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	217,997.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	217,997.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	217,997.00	New

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	49,500.00	New
3) Other State Revenue		8300-8599	0.00	84,000.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	133,500.00	New
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	313,997.00	New
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	313,997.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(180,497.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	217,997.00	New
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	217,997.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	37,500.00	New
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	37,500.00	New
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	37,500.00	New
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	37,500.00
Total, Restricted Balance		0.00	37,500.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	339,546.00	0.00	-100.0%
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	60,000.00	110,000.00	83.3%
5) TOTAL, REVENUES			399,546.00	110,000.00	-72.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,480.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	376,994.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,028,056.00	1,452,370.00	-63.9%
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			4,410,530.00	1,452,370.00	-67.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,010,984.00)	(1,342,370.00)	-66.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,661,903.00	1,500,000.00	-9.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,661,903.00	1,500,000.00	-9.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,349,081.00)	157,630.00	-106.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,349,081.92	0.92	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,349,081.92	0.92	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,349,081.92	0.92	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.92	157,630.92	17,133,695.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.92	157,630.92	17,133,695.7%
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	822,635.28		
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			822,635.28		
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)			822,635.28		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	339,546.00	0.00	-100.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			339,546.00	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,000.00	110,000.00	83.3%
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			60,000.00	110,000.00	83.3%
TOTAL, REVENUES			399,546.00	110,000.00	-72.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	5,480.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,480.00	0.00	-100.0%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,904.00	0.00	-100.0%
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	279,090.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			376,994.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	715,404.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,312,652.00	1,452,370.00	-56.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,028,056.00	1,452,370.00	-63.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,410,530.00	1,452,370.00	-67.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,661,903.00	1,500,000.00	-9.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,661,903.00	1,500,000.00	-9.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from 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)			1,661,903.00	1,500,000.00	-9.7%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	339,546.00	0.00	-100.0%
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	60,000.00	110,000.00	83.3%
5) TOTAL, REVENUES			399,546.00	110,000.00	-72.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,410,530.00	1,452,370.00	-67.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,410,530.00	1,452,370.00	-67.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,010,984.00)	(1,342,370.00)	-66.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,661,903.00	1,500,000.00	-9.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,661,903.00	1,500,000.00	-9.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,349,081.00)	157,630.00	-106.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,349,081.92	0.92	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,349,081.92	0.92	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,349,081.92	0.92	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.92	157,630.92	17,133,695.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.92	157,630.92	17,133,695.7%
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	2,220.00	0.00	-100.0%
5) TOTAL, REVENUES			2,220.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			2,220.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			2,220.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,075.00	5,295.00	72.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,075.00	5,295.00	72.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,075.00	5,295.00	72.2%
2) Ending Balance, June 30 (E + F1e)			5,295.00	5,295.00	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	5,295.00	5,295.00	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	5.42		
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			5.42		
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)			5.42		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,220.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,220.00	0.00	-100.0%
TOTAL, REVENUES			2,220.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	2,220.00	0.00	-100.0%
5) TOTAL, REVENUES			2,220.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			2,220.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			2,220.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,075.00	5,295.00	72.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,075.00	5,295.00	72.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,075.00	5,295.00	72.2%
2) Ending Balance, June 30 (E + F1e)			5,295.00	5,295.00	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	5,295.00	5,295.00	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	962,172.00	1,147,567.00	19.3%
5) TOTAL, REVENUES			962,172.00	1,147,567.00	19.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	145,732.00	150,000.00	2.9%
3) Employee Benefits		3000-3999	52,448.00	54,158.00	3.3%
4) Books and Supplies		4000-4999	3,850.00	3,850.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	425,405.00	939,559.00	120.9%
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			627,435.00	1,147,567.00	82.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			334,737.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			334,737.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	846,834.39	1,181,571.39	39.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			846,834.39	1,181,571.39	39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			846,834.39	1,181,571.39	39.5%
2) Ending Balance, June 30 (E + F1e)			1,181,571.39	1,181,571.39	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	340,966.75	340,966.75	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	840,604.64	840,604.64	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	689,732.14		
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			689,732.14		
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	2,698.00		
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			2,698.00		
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)			687,034.14		
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	45,000.00	39,000.00	-13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	917,172.00	1,108,567.00	20.9%
TOTAL, OTHER LOCAL REVENUE			962,172.00	1,147,567.00	19.3%
TOTAL, REVENUES			962,172.00	1,147,567.00	19.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	145,732.00	150,000.00	2.9%
TOTAL, CLASSIFIED SALARIES			145,732.00	150,000.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	39,421.00	40,215.00	2.0%
OASDI/Medicare/Alternative		3301-3302	11,148.00	11,475.00	2.9%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Unemployment Insurance		3501-3502	73.00	75.00	2.7%
Workers' Compensation		3601-3602	1,806.00	2,393.00	32.5%
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			52,448.00	54,158.00	3.3%
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	2,250.00	2,250.00	0.0%
Noncapitalized Equipment		4400	1,600.00	1,600.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,850.00	3,850.00	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	7,000.00	New
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	425,405.00	932,559.00	119.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			425,405.00	939,559.00	120.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			627,435.00	1,147,567.00	82.9%
INTERFUND TRANSFERS					
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					
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(- 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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	962,172.00	1,147,567.00	19.3%
5) TOTAL, REVENUES			962,172.00	1,147,567.00	19.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		627,435.00	1,147,567.00	82.9%
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			627,435.00	1,147,567.00	82.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			334,737.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			334,737.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	846,834.39	1,181,571.39	39.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			846,834.39	1,181,571.39	39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			846,834.39	1,181,571.39	39.5%
2) Ending Balance, June 30 (E + F1e)			1,181,571.39	1,181,571.39	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	340,966.75	340,966.75	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	840,604.64	840,604.64	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
9010	Other Restricted Local	340,966.75	340,966.75
Total, Restricted Balance		340,966.75	340,966.75

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	300.00	0.00	-100.0%
5) TOTAL, REVENUES			300.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			300.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			300.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291.00	591.00	103.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291.00	591.00	103.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291.00	591.00	103.1%
2) Ending Balance, June 30 (E + F1e)			591.00	591.00	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	591.00	591.00	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	210.71		
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		
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			210.71		
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	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)			210.71		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	0.00	-100.0%
TOTAL, REVENUES			300.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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: 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%
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%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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 + 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	300.00	0.00	-100.0%
5) TOTAL, REVENUES			300.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			300.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			300.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291.00	591.00	103.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291.00	591.00	103.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291.00	591.00	103.1%
2) Ending Balance, June 30 (E + F1e)			591.00	591.00	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	591.00	591.00	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	775,000.00	700,000.00	-9.7%
5) TOTAL, REVENUES			775,000.00	700,000.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	213,800.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,610,813.00	3,942,988.00	9.2%
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			3,824,613.00	3,942,988.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,049,613.00)	(3,242,988.00)	6.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,661,903.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,661,903.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,711,516.00)	(3,242,988.00)	-31.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,654,097.84	11,942,581.84	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,654,097.84	11,942,581.84	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,654,097.84	11,942,581.84	-28.3%
2) Ending Balance, June 30 (E + F1e)			11,942,581.84	8,699,593.84	-27.2%
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	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	11,942,581.84	8,699,593.84	-27.2%
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	16,802,138.22		
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		
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			16,802,138.22		
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)			16,802,138.22		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	775,000.00	700,000.00	-9.7%
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			775,000.00	700,000.00	-9.7%
TOTAL, REVENUES			775,000.00	700,000.00	-9.7%
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	213,800.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			213,800.00	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	3,610,813.00	3,927,988.00	8.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	15,000.00	New
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			3,610,813.00	3,942,988.00	9.2%
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			3,824,613.00	3,942,988.00	3.1%
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	1,661,903.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,661,903.00	0.00	-100.0%
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)			(1,661,903.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	775,000.00	700,000.00	-9.7%
5) TOTAL, REVENUES			775,000.00	700,000.00	-9.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,824,613.00	3,942,988.00	3.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,824,613.00	3,942,988.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,049,613.00)	(3,242,988.00)	6.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,661,903.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,661,903.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,711,516.00)	(3,242,988.00)	-31.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,654,097.84	11,942,581.84	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,654,097.84	11,942,581.84	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,654,097.84	11,942,581.84	-28.3%
2) Ending Balance, June 30 (E + F1e)			11,942,581.84	8,699,593.84	-27.2%
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	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	11,942,581.84	8,699,593.84	-27.2%
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	4,462.00	New
4) Other Local Revenue		8600-8799	3,117,920.55	3,358,484.00	7.7%
5) TOTAL, REVENUES			3,117,920.55	3,362,946.00	7.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	67,399.00	New
2) Classified Salaries		2000-2999	1,486,440.00	1,321,461.00	-11.1%
3) Employee Benefits		3000-3999	695,063.00	731,900.00	5.3%
4) Books and Supplies		4000-4999	445,004.00	487,000.00	9.4%
5) Services and Other Operating Expenses		5000-5999	879,007.00	486,454.00	-44.7%
6) Depreciation and Amortization		6000-6999	135,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,640,514.00	3,094,214.00	-15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(522,593.45)	268,732.00	-151.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	581,161.00	148,904.00	-74.4%
b) Transfers Out		7600-7629	0.00	80,000.00	New
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			581,161.00	68,904.00	-88.1%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			58,567.55	337,636.00	476.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,805,126.33	3,863,693.88	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,805,126.33	3,863,693.88	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,805,126.33	3,863,693.88	1.5%
2) Ending Net Position, June 30 (E + F1e)			3,863,693.88	4,201,329.88	8.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,863,693.88	4,201,329.88	8.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	449,104.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,956.05		
c) in Revolving Cash Account		9130	5,150.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	469,763.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	14,468.77		
7) Prepaid Expenditures		9330	165.08		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	1,674,220.78		
b) Land Improvements		9420	861,280.33		

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	2,799,131.30		
e) Accumulated Depreciation - Buildings		9435	(2,379,014.23)		
f) Equipment		9440	569,400.47		
g) Accumulated Depreciation - Equipment		9445	(359,001.05)		
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			4,114,624.82		
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	23,786.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	60,724.82		
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			84,511.28		
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)			4,030,113.54		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	4,462.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	4,462.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	1,225,299.55	1,504,884.00	22.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,674.00	5,000.00	36.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	1,804,743.00	1,818,600.00	0.8%
Other Local Revenue					
All Other Local Revenue		8699	84,204.00	30,000.00	-64.4%
TOTAL, OTHER LOCAL REVENUE			3,117,920.55	3,358,484.00	7.7%
TOTAL, REVENUES			3,117,920.55	3,362,946.00	7.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	67,399.00	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	67,399.00	New
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	208,532.00	209,025.00	0.2%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	645,004.00	552,047.00	-14.4%
Classified Supervisors' and Administrators' Salaries		2300	463,066.00	429,543.00	-7.2%
Clerical, Technical and Office Salaries		2400	124,838.00	130,846.00	4.8%
Other Classified Salaries		2900	45,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,486,440.00	1,321,461.00	-11.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	17,336.00	New
PERS		3201-3202	400,494.00	354,288.00	-11.5%
OASDI/Medicare/Alternative		3301-3302	111,676.00	102,073.00	-8.6%
Health and Welfare Benefits		3401-3402	160,768.00	233,797.00	45.4%
Unemployment Insurance		3501-3502	743.00	700.00	-5.8%
Workers' Compensation		3601-3602	19,882.00	22,158.00	11.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	1,548.00	New
Other Employee Benefits		3901-3902	1,500.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			695,063.00	731,900.00	5.3%
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	133,349.00	123,000.00	-7.8%
Noncapitalized Equipment		4400	63,266.00	0.00	-100.0%
Food		4700	248,389.00	364,000.00	46.5%
TOTAL, BOOKS AND SUPPLIES			445,004.00	487,000.00	9.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,810.00	6,000.00	-38.8%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	26,269.00	35,000.00	33.2%
Operations and Housekeeping Services		5500	195,000.00	194,000.00	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,618.29	40,500.00	-20.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	62,221.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	533,254.71	209,454.00	-60.7%
Communications		5900	834.00	500.00	-40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			879,007.00	486,454.00	-44.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	135,000.00	0.00	-100.0%
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			135,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,640,514.00	3,094,214.00	-15.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	581,161.00	148,904.00	-74.4%
(a) TOTAL, INTERFUND TRANSFERS IN			581,161.00	148,904.00	-74.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	80,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	80,000.00	New
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)			581,161.00	68,904.00	-88.1%

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	4,462.00	New
4) Other Local Revenue		8600-8799	3,117,920.55	3,358,484.00	7.7%
5) TOTAL, REVENUES			3,117,920.55	3,362,946.00	7.9%
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		3,640,514.00	3,094,214.00	-15.0%
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, EXPENSES			3,640,514.00	3,094,214.00	-15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(522,593.45)	268,732.00	-151.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	581,161.00	148,904.00	-74.4%
b) Transfers Out		7600-7629	0.00	80,000.00	New
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			581,161.00	68,904.00	-88.1%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			58,567.55	337,636.00	476.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,805,126.33	3,863,693.88	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,805,126.33	3,863,693.88	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,805,126.33	3,863,693.88	1.5%
2) Ending Net Position, June 30 (E + F1e)			3,863,693.88	4,201,329.88	8.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,863,693.88	4,201,329.88	8.7%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Net Position		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	97,000.00	182,461.00	88.1%
5) TOTAL, REVENUES			97,000.00	182,461.00	88.1%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	47,000.00	107,461.00	128.6%
6) Depreciation and Amortization		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, EXPENSES			47,000.00	107,461.00	128.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,000.00	75,000.00	50.0%
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 NET POSITION (C + D4)			50,000.00	75,000.00	50.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,310,060.24	1,360,060.24	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,310,060.24	1,360,060.24	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,310,060.24	1,360,060.24	3.8%
2) Ending Net Position, June 30 (E + F1e)			1,360,060.24	1,435,060.24	5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,360,060.24	1,435,060.24	5.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,261,012.10		
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		
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) 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	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
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			1,261,012.10		
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	(2,703.72)		
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			(2,703.72)		
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)			1,263,715.82		
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	75,000.00	75,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	22,000.00	107,461.00	388.5%
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			97,000.00	182,461.00	88.1%
TOTAL, REVENUES			97,000.00	182,461.00	88.1%
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	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 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	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	47,000.00	107,461.00	128.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			47,000.00	107,461.00	128.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	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			0.00	0.00	0.0%
TOTAL, EXPENSES			47,000.00	107,461.00	128.6%
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	97,000.00	182,461.00	88.1%
5) TOTAL, REVENUES			97,000.00	182,461.00	88.1%
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		47,000.00	107,461.00	128.6%
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			47,000.00	107,461.00	128.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50,000.00	75,000.00	50.0%
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 NET POSITION (C + D4)			50,000.00	75,000.00	50.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,310,060.24	1,360,060.24	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,310,060.24	1,360,060.24	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,310,060.24	1,360,060.24	3.8%
2) Ending Net Position, June 30 (E + F1e)			1,360,060.24	1,435,060.24	5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,360,060.24	1,435,060.24	5.5%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,180.91	2,180.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			2,180.91	2,180.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			2,180.91	2,180.91	0.0%
2) Ending Net Position, June 30 (C + D1e)			2,180.91	2,180.91	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,180.91	2,180.91	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	7,327.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			7,327.99		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	7,339.30		
4) TOTAL, LIABILITIES			7,339.30		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			(11.31)		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	6.53	6.53	6.53	5.00	5.00	5.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	27.04	27.04	27.04	25.00	25.00	25.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	33.57	33.57	33.57	30.00	30.00	30.00
2. District Funded County Program ADA						
a. County Community Schools	20.60	20.60	20.60	20.60	20.60	20.60
b. Special Education-Special Day Class	187.17	187.17	187.17	187.17	187.17	187.17
c. Special Education-NPS/LCI	4.23	4.23	4.23	4.23	4.23	4.23
d. Special Education Extended Year	15.05	15.05	15.05	15.05	15.05	15.05
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	227.05	227.05	227.05	227.05	227.05	227.05
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	260.62	260.62	260.62	257.05	257.05	257.05
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	28,389.23	28,389.23	28,389.23	29,175.11	29,175.11	29,175.11
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	2.41	2.41	2.41			
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	2.41	2.41	2.41	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	2.41	2.41	2.41	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2.41	2.41	2.41	0.00	0.00	0.00

Marin County Office of Education
2025-26 Cash Flow

Fiscal Year:	**2025-26**
Actuals Thru Month:	**0** Please use this dropdown list to select the last month of actual revenues and expenditures

	Month:	-	1	2	3	4	5	6	7	8	9	10	11	12		
	Obj Range	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Adjustment	Total
A. Beginning Cash			**64,959,987**	66,561,949	65,002,920	62,744,823	60,027,701	63,063,460	75,377,252	72,787,319	61,043,894	58,562,445	77,064,079	70,906,069	65,867,195	
B. Receipts			1,162,027	755,643	1,347,272	343,207	802,094	1,327,118	2,234,363	6,757,765	1,057,782	416,978	1,109,765	7,675,695		
LCFF																
Principal Apportionment	8010-8019	3,347,124	165,986	165,986	300,851	298,778	289,509	300,850	298,778	282,673	284,159	282,673	-	676,879	-	3,347,124
Property Taxes	8020-8079	38,800,521	9,919	2,173	3,099	428,792	6,544,009	14,331,845	295,447	28,025	30,069	15,219,795	102,816	1,804,533	-	38,800,521
Misc. Funds	8080-8099	(18,730,780)	-	-	-	150	-	-	-	(10,099,116)	-	-	(6,410,992)	(2,220,823)	-	(18,730,780)
Federal Revenue	8100-8299	3,417,305	15,502	-	140	-	94,296	1,142	144,847	29,602	110,595	91,731	262,379	2,623,498	43,573	3,417,305
Other State Revenue	8300-8599	10,772,201	562,876	1,085,506	112,842	206,758	867,674	203,113	311,987	2,994,605	572,540	145,262	129,935	3,400,633	178,470	10,772,201
Other Local Revenue	8600-8799	24,989,710	1,024,149	(24,955)	1,151,603	510,501	(397,498)	1,355,459	633,177	420,011	609,482	6,960,659	145,235	12,163,966	437,922	24,989,710
Interfund Transfers In	8910-8929	80,000	-	-	-	-	-	-	-	-	-	-	-	80,000	-	80,000
Interfund Transfers In	8996-8997	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue out of range	8980-8995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts:		**62,676,081**	**1,778,433**	**1,228,710**	**1,568,536**	**1,444,979**	**7,397,991**	**16,192,409**	**1,684,236**	**(6,344,200)**	**1,606,844**	**22,700,120**	**(5,770,627)**	**18,528,685**	**659,965**	**62,676,081**
C. Disbursements																
Certificated Salaries	1000-1999	16,181,935	541,885	678,583	1,382,975	1,405,565	1,405,812	1,378,427	1,364,090	1,385,221	1,383,225	1,389,572	62,720	3,734,142	69,717	16,181,935
Classified Salaries	2000-2999	16,554,102	790,796	1,208,607	1,209,057	1,434,145	1,244,119	1,235,992	1,212,985	1,286,274	1,308,887	1,318,145	71,641	4,091,235	142,219	16,554,102
Employee Benefits	3000-3999	15,293,230	568,511	846,941	1,089,758	1,183,040	1,084,286	1,074,994	1,116,400	1,114,389	1,114,655	1,127,995	25,897	4,757,360	189,004	15,293,230
Books and Supplies	4000-4999	1,164,038	914	44,858	54,909	57,829	31,455	24,261	42,267	77,381	43,800	45,653	108,606	605,715	26,392	1,164,038
Services	5000-5999	12,230,750	125,471	323,945	186,236	299,551	555,959	201,897	656,601	362,665	313,616	394,357	579,223	8,012,361	218,869	12,230,750
Capital Outlay	6000-6599	131,000	-	-	-	-	-	-	51,362	48,024	-	-	-	-	31,615	131,000
Other Outgo	7000-7499	(103,264)	-	-	-	-	-	-	-	-	-	-	-	(103,264)	-	(103,264)
Interfund Transfer Out	7600-7629	248,904	-	-	-	-	-	-	-	-	-	-	-	248,904	-	248,904
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements:		**61,700,695**	**2,027,577**	**3,102,934**	**3,922,935**	**4,380,129**	**4,321,632**	**3,915,572**	**4,443,703**	**4,273,954**	**4,164,183**	**4,275,723**	**848,086**	**21,346,453**	**677,815**	**61,700,695**
D. Balance Sheet																
Assets and Deferred Outflows																
Cash Not in Treasury	9111		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	9120-9499		379,387	263,548	9,540	225,517	23,114	(12,699)	114,012	126,481	70,184	69,419	208,769	(643,363)	-	833,908
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal:			**379,387**	**263,548**	**9,540**	**225,517**	**23,114**	**(12,699)**	**114,012**	**126,481**	**70,184**	**69,419**	**208,769**	**(643,363)**	**-**	**833,908**
Liabilities and Deferred Inflows																
Accounts Payable	9500-9635		(1,471,719)	(51,648)	(86,762)	7,489	63,714	(49,654)	(55,522)	1,251,752	(5,705)	(7,818)	(251,934)	1,577,743	-	919,935
Due to Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stale Dated Warrants	9900-9913		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal:			**(1,471,719)**	**(51,648)**	**(86,762)**	**7,489**	**63,714**	**(49,654)**	**(55,522)**	**1,251,752**	**(5,705)**	**(7,818)**	**(251,934)**	**1,577,743**	**-**	**919,935**
Nonoperating																
Suspense Clearing																
Total Balance Sheets Items:			**1,851,106**	**315,195**	**96,302**	**218,028**	**(40,600)**	**36,955**	**169,534**	**(1,125,271)**	**75,889**	**77,237**	**460,702**	**(2,221,106)**		**(86,028)**
E. Net Increase/Decrease			**1,601,962**	**(1,559,029)**	**(2,258,098)**	**(2,717,122)**	**3,035,759**	**12,313,792**	**(2,589,933)**	**(11,743,425)**	**(2,481,449)**	**18,501,634**	**(6,158,010)**	**(5,038,874)**	**(17,850)**	**889,358**
F. Ending Cash			**66,561,949**	**65,002,920**	**62,744,823**	**60,027,701**	**63,063,460**	**75,377,252**	**72,787,319**	**61,043,894**	**58,562,445**	**77,064,079**	**70,906,069**	**65,867,195**	**65,849,346**	**65,849,346**

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:

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

Signed _____ Date of Meeting: June 24, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

For additional information on this certification, please contact:

Name: Breean Brown

Title: Assistant Superintendent, Business Services

Telephone: 415-499-5835

E-mail: bbrown@marinschools.org

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	76,558,326.70
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,318,734.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	4,761,905.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	163,508.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	121,877.00
5. Interfund Transfers Out	All	9300	7600-7629	556,161.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,874,025.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,477,476.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				63,762,116.70

Section II - Expenditures Per ADA	2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)	35.98
B. Expenditures per ADA (Line I.E divided by Line II.A)	1,772,154.44

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	45,162,173.06	1,116,493.77
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	45,162,173.06	1,116,493.77
B. Required effort (Line A.2 times 90%)	40,645,955.75	1,004,844.39
C. Current year expenditures (Line I.E and Line II.B)	63,762,116.70	1,772,154.44
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 6,801,997.24
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 39,010,965.76

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 17.44%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 6,861,873.24
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 1,761,627.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	69,750.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	606,649.13
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,299,899.37
9. Carry-Forward Adjustment (Part IV, Line F)	1,047,714.80
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,347,614.16
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,905,863.93
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,149,443.51
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,326,121.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	316,456.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,052,092.76
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,991,017.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	1,396,276.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,871,843.57
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	429,024.31
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,507,801.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	627,435.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	59,573,374.08
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	15.61%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	17.37%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	9,299,899.37
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	231,063.90
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (14.24%) times Part III, Line B19); zero if negative	1,047,714.80
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (14.24%) times Part III, Line B19) or (the highest rate used to recover costs from any program (43.14%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,047,714.80
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,047,714.80

Approved indirect cost rate: 14.24%

Highest rate used in any program: 43.14%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	130,407.00	18,443.00	14.14%
01	3025	71,399.00	10,167.00	14.24%
01	3182	152,646.00	21,736.00	14.24%
01	3183	64,604.00	9,200.00	14.24%
01	3213	(11,878.00)	11,878.00	N/A
01	3310	612,871.00	96,054.00	15.67%
01	3315	75,477.00	6,642.00	8.80%
01	3326	47,315.00	6,738.00	14.24%
01	3327	1,041.00	75.00	7.20%
01	3385	218,655.00	31,389.00	14.36%
01	3395	22,864.00	3,255.00	14.24%
01	3410	64,408.00	10,670.00	16.57%
01	4035	14,259.00	1,499.00	10.51%
01	4127	14,162.00	2,017.00	14.24%
01	4203	122,411.00	2,448.00	2.00%
01	5630	74,204.00	9,855.00	13.28%
01	5810	2,445,629.00	112,921.00	4.62%
01	6018	110,725.00	32,112.00	29.00%
01	6057	2,560.00	365.00	14.26%
01	6266	202,489.00	25,271.00	12.48%
01	6318	70,489.00	10,036.00	14.24%
01	6332	280,355.00	39,399.00	14.05%
01	6333	344,059.00	34,754.00	10.10%
01	6387	843,286.00	43,598.00	5.17%
01	6388	1,368,466.00	81,759.00	5.97%
01	6500	19,642,209.93	1,806,906.00	9.20%
01	6510	444,575.00	68,421.00	15.39%
01	6520	112,934.00	16,081.00	14.24%
01	6546	1,029,944.00	87,137.00	8.46%
01	6680	32,826.00	4,674.00	14.24%
01	6685	32,826.00	4,674.00	14.24%
01	6695	258,643.00	41,906.00	16.20%
01	6762	97,014.00	16,110.00	16.61%
01	6770	8,589.00	3,705.00	43.14%
01	7366	216,837.00	30,877.00	14.24%
01	7399	262,966.00	45,804.00	17.42%

01	7810	3,541,514.00	468,699.00	13.23%
01	8150	982,542.00	159,252.00	16.21%
01	9010	6,180,354.82	295,018.00	4.77%
12	5035	176,633.00	23,423.00	13.26%
12	5055	130,979.00	13,055.00	9.97%
12	6045	8,531.00	854.00	10.01%
12	6102	431,913.00	25,004.00	5.79%
12	6123	11,442.00	1,629.00	14.24%
12	6127	199,409.00	19,941.00	10.00%
12	6128	514,640.00	73,242.00	14.23%

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	1,585,782.87		280,939.65	1,866,722.52
2. State Lottery Revenue	8560	47,468.00		19,928.00	67,396.00
3. Other Local Revenue	8600-8799	137.00		0.00	137.00
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)		1,633,387.87	0.00	300,867.65	1,934,255.52
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	51,543.00		26,836.00	78,379.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	83,912.00			83,912.00
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			4,045.00	4,045.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		135,455.00	0.00	30,881.00	166,336.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,497,932.87	0.00	269,986.65	1,767,919.52

D. COMMENTS:

Online fee for instructional classroom program.

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

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

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: Marin County (AT)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Marin County Office of Education (AT00)			0.0%
Bolinas-Stinson Union Elementary (AT01)			0.0%
Miller Creek Elementary (AT02)			0.0%
Kentfield Elementary (AT04)			0.0%
Lagunitas Elementary (AT05)			0.0%
Larkspur-Corte Madera (AT06)			0.0%
Mill Valley Elementary (AT07)			0.0%
Reed Union Elementary (AT08)			0.0%
Ross Elementary (AT09)			0.0%
San Rafael City Elementary (AT11)			0.0%
Sausalito Marin City Elementary (AT12)			0.0%
San Rafael City High (AT13)			0.0%
Tamalpais Union High (AT14)			0.0%
Novato Unified (AT15)			0.0%
Shoreline Unified (AT16)			0.0%
Ross Valley Elementary (AT17)			0.0%
Nicasio Elementary (AT18)			0.0%
Laguna Joint Elementary (AT19)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%

Preparer Name: _____

Title: _____

Phone: _____

Current LEA:	21-10215-0000000 Marin County Office of Education	
Selected SELPA:	AT	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AT	Marin County	

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	(62,221.00)	0.00	(157,148.00)				
Other Sources/Uses Detail					50,000.00	631,161.00		
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	0.00	0.00	157,148.00	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					1,661,903.00	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	0.00		
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					0.00	1,661,903.00		
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	62,221.00	0.00						
Other Sources/Uses Detail					581,161.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	62,221.00	(62,221.00)	157,148.00	(157,148.00)	2,293,064.00	2,293,064.00	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	0.00	0.00	(103,264.00)				
Other Sources/Uses Detail					80,000.00	1,866,901.00		
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	0.00	0.00	103,264.00	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					217,997.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					148,904.00	80,000.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	103,264.00	(103,264.00)	1,946,901.00	1,946,901.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	29,175
County Office County Operations Grant ADA Standard Percentage Level:	**2.00%**

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

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

	County Operations Grant Funded ADA			
Fiscal Year	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)	29,236.10	28,480.30	2.59%	Not Met
Second Prior Year (2023-24)	28,481.93	28,689.35	N/A	Met
First Prior Year (2024-25)	28,721.54	28,389.23	1.16%	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)	38.48	208.82	28,480.30	5.05
Second Prior Year (2023-24)	43.27	246.87	28,689.35	0.00
First Prior Year (2024-25)	35.98	227.05	28,389.23	0.00
Historical Average:	39.24	227.58	28,519.63	1.68
County Office's County Operated Programs ADA Standard:				
Budget Year (2025-26) (historical average plus 2%):	**40.03**	**232.13**	**29,090.02**	**1.72**
1st Subsequent Year (2026-27) (historical average plus 4%):	**40.81**	**236.68**	**29,660.41**	**1.75**
2nd Subsequent Year (2027-28) (historical average plus 6%):	**41.60**	**241.23**	**30,230.80**	**1.78**

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)	30.00	227.05	29,175.11	0.00
1st Subsequent Year (2026-27)	30.00	228.00	29,166.11	0.00
2nd Subsequent Year (2027-28)	30.00	218.00	29,156.11	0.00
Status:	Met	Met	Not 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 NOT MET - Projected ADA for county operated programs is above the standard for 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 ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

The County Operations Grant ADA standard is projecting significantly higher projected ADA than we anticipate. ADA has continued to decline across Marin County since the pandemic. We are conservatively projecting a continued .03% decrease in County Operations Grant ADA in the projection years.

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: At Target

		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	28,389.23	29,175.11	29,175.11	29,175.11
a2.	Alternative Education Grant	33.57	30.00	30.00	30.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	28,422.80	29,205.11	29,205.11	29,205.11

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	28,389.23	29,175.11	29,166.11	29,156.11
b.	Prior Year ADA (Funded)		28,389.23	29,175.11	29,166.11
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		785.88	(9.00)	(10.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		2.77%	-0.03%	-0.03%

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	28,389.23	29,175.11	29,175.11
b1.	COLA percentage	2.3%	3.0%	3.4%
b2.	COLA amount (proxy for purposes of this criterion)	652.95	881.09	997.79
c.	Total Change (Step 2b2)	652.95	881.09	997.79
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)	5.07%	2.99%	3.39%
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))	99.90%	99.90%	99.90%
c.	Weighted Percent change (Step 3a x Step 3b)	5.06%	2.99%	3.38%

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)	35.98	30.00	30.00	30.00
b.	Prior Year ADA (Funded)		35.98	30.00	30.00
c.	Difference (Step 1a minus Step 1b)		(5.98)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-16.62%	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	33.57	30.00	30.00
b1.	COLA percentage (Section II-Step 2b1)	2.30%	3.02%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)	.77	.91	1.03
c.	Total Change (Step 2b2)	.77	.91	1.03
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)	-14.32%	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))	0.10%	0.10%	0.10%
c.	Weighted Percent change (Step 3a x Step 3b)	-0.01%	0.00%	0.00%

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	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage	2.30%	3.02%	3.42%
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)	5.05%	2.99%	3.39%
	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)	38,493,098.00	38,800,715.00	38,871,828.00	38,871,828.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		**-0.20% to 1.80%**	**-0.82% to 1.18%**	**-1.00% to 1.00%**

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

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

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	41,911,276.00	42,147,839.00	41,885,040.00	41,818,120.00
	County Office's Projected Change in LCFF Revenue:		0.56%	-0.62%	-0.16%
	Standard:		**-0.20% to 1.80%**	**-0.82% to 1.18%**	**-1.00% to 1.00%**
	Status:		Met	Met	Met

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

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

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

Explanation
(required if NOT met)

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):	0.56%	-0.62%	-0.16%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**-4.44% to 5.56%**	**-5.62% to 4.38%**	**-5.16% to 4.84%**

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)	45,812,963.00		
Budget Year (2025-26)	45,799,990.00	(.03%)	Met
1st Subsequent Year (2026-27)	48,064,208.52	4.94%	Not Met
2nd Subsequent Year (2027-28)	49,182,558.71	2.33%	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)

Change to unrepresented Certificated Administrator salary schedules to include steps, where previously steps were not available to this employee group.

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):	0.56%	-0.62%	-0.16%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.44% to 10.56%**	**-10.62% to 9.38%**	**-10.16% to 9.84%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.44% to 5.56%	-5.62% to 4.38%	-5.16% to 4.84%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	4,563,425.00		
Budget Year (2025-26)	3,417,305.00	-25.12%	Yes
1st Subsequent Year (2026-27)	1,571,839.00	-54.00%	Yes
2nd Subsequent Year (2027-28)	1,571,839.00	0.00%	No

Explanation: (required if Yes)
Anticipated carryover has not been added into the Budget Year revenues. Additional reductions in federal revenue are due to termination or expiration of large Federal grants.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	21,794,976.00		
Budget Year (2025-26)	10,772,201.00	-50.57%	Yes
1st Subsequent Year (2026-27)	8,209,262.95	-23.79%	Yes
2nd Subsequent Year (2027-28)	7,773,746.44	-5.31%	Yes

Explanation: (required if Yes)
Anticipated carryover has not been added into the Budget Year revenues. Additionally, several large grants, including the CTEIG, K-12 Strong Workforce, and School Link grants are not guaranteed to be received in 25-26.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	23,969,801.68		
Budget Year (2025-26)	24,989,710.00	4.25%	No
1st Subsequent Year (2026-27)	24,815,046.75	-0.70%	No
2nd Subsequent Year (2027-28)	25,216,992.14	1.62%	No

Explanation: (required if Yes)

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

First Prior Year (2024-25)	2,014,501.00		
Budget Year (2025-26)	1,209,824.00	-39.94%	Yes
1st Subsequent Year (2026-27)	1,239,802.92	2.48%	No
2nd Subsequent Year (2027-28)	1,271,357.90	2.55%	No

Explanation: (required if Yes)
The Marin County Office of Education increases Books and Supplies budgets during 1st Interim - after carryover is posted and prior year ending balances are final.

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

First Prior Year (2024-25)	27,971,464.70		
Budget Year (2025-26)	11,564,386.00	-58.66%	Yes
1st Subsequent Year (2026-27)	5,791,171.65	-49.92%	Yes
2nd Subsequent Year (2027-28)	5,147,756.92	-11.11%	Yes

Explanation: (required if Yes)
The Marin County Office of Education increases Services and Other Operating Expenditures budgets during 1st Interim - after carryover is posted and prior year ending balances are final.

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.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	50,328,202.68		
Budget Year (2025-26)	39,179,216.00	-22.15%	Not Met
1st Subsequent Year (2026-27)	34,596,148.70	-11.70%	Not Met
2nd Subsequent Year (2027-28)	34,562,577.58	-0.10%	Met

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

First Prior Year (2024-25)	29,985,965.70		
Budget Year (2025-26)	12,774,210.00	-57.40%	Not Met
1st Subsequent Year (2026-27)	7,030,974.57	-44.96%	Not Met
2nd Subsequent Year (2027-28)	6,419,114.82	-8.70%	Met

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

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

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

Explanation: Federal Revenue (linked from 4B if NOT met)
Anticipated carryover has not been added into the Budget Year revenues. Additional reductions in federal revenue are due to termination or expiration of large Federal grants.

Explanation: Other State Revenue (linked from 4B if NOT met)	Anticipated carryover has not been added into the Budget Year revenues. Additionally, several large grants, including the CTEIG, K-12 Strong Workforce, and School Link grants are not guaranteed to be received in 25-26.
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)	The Marin County Office of Education increases Books and Supplies budgets during 1st Interim - after carryover is posted and prior year ending balances are final.
Explanation: Services and Other Exps (linked from 4B if NOT met)	The Marin County Office of Education increases Services and Other Operating Expenditures budgets during 1st Interim - after carryover is posted and prior year ending balances are final.

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	21,601,696.00	648,050.88	1,419,612.00	Met

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

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

	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)	38,007,266.23	43,455,807.22	41,911,897.46
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,894,781.91	2,972,333.07	4,593,499.60
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	1,585,782.87	1,497,932.87
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	(.13)	(604,509.70)
e. Available Reserves (Lines 1a through 1d)	40,902,048.14	48,013,923.03	47,398,820.23
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	48,246,365.22	50,132,120.77	76,558,326.70
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	34,472,825.71	24,791,325.65	27,230,878.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	82,719,190.93	74,923,446.42	103,789,204.70
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	49.40%	64.10%	45.70%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**16.50%**	**21.40%**	**15.20%**

[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)	4,043,669.55	14,601,537.62	N/A	Met
Second Prior Year (2023-24)	5,512,138.38	16,917,812.87	N/A	Met
First Prior Year (2024-25)	(16,137.02)	22,252,690.70	0.07%	Met
Budget Year (2025-26) (Information only)	2,915,620.00	21,601,696.00		

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:	60,468,837.00
County Office's Fund Balance Standard Percentage Level:	**1.00%**

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

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

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

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

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

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

	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):	26,211,028.00	26,245,759.00	26,245,759.00

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)	34,552,642.00	38,705,545.32	N/A	Met
Second Prior Year (2023-24)	36,197,258.01	42,749,214.87	N/A	Met
First Prior Year (2024-25)	40,285,954.14	48,261,353.25	N/A	Met
Budget Year (2025-26) (Information only)	48,245,216.23			

[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)	67,430,865.00	Met

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

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

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

Explanation:
(required if NOT met)

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:	60,468,837.00	56,989,820.09	57,496,310.53
County Office's Reserve Standard Percentage Level:	**3.00%**	**3.00%**	**3.00%**

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	60,468,837.00	56,989,820.09	57,496,310.53
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	26,211,028.00	26,245,759.00	26,245,759.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	60,468,837.00	56,989,820.09	57,496,310.53
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,814,065.11	1,709,694.60	1,724,889.32
6. Reserve Standard - by Amount (From percentage level chart above)	774,000.00	774,000.00	774,000.00
7. **County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**1,814,065.11**	**1,709,694.60**	**1,724,889.32**

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)	46,034,773.14	47,742,499.39	48,617,632.93
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,628,130.22	3,419,389.20	3,449,375.47
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,497,932.87	1,497,932.87	1,497,932.87
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)	(.84)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
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)	51,160,835.39	52,659,821.46	53,564,941.27
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	84.61%	92.40%	93.16%
County Office's Reserve Standard (Section 8A, Line 7):	**1,814,065.11**	**1,709,694.60**	**1,724,889.32**
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)? — No

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

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)	(1,559,319.00)			
Budget Year (2025-26)	(1,664,367.00)	105,048.00	6.7%	Met
1st Subsequent Year (2026-27)	(1,767,891.92)	103,524.92	6.2%	Met
2nd Subsequent Year (2027-28)	(1,810,432.54)	42,540.62	2.4%	Met
1b. **Transfers In, County School Service Fund ***				
First Prior Year (2024-25)	50,000.00			
Budget Year (2025-26)	80,000.00	30,000.00	60.0%	Not Met
1st Subsequent Year (2026-27)	80,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	80,000.00	0.00	0.0%	Met
1c. **Transfers Out, County School Service Fund ***				
First Prior Year (2024-25)	631,161.00			
Budget Year (2025-26)	1,866,901.00	1,235,740.00	195.8%	Not Met
1st Subsequent Year (2026-27)	1,866,901.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	1,866,901.00	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. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

MCOE operates an outdoor education program in an enterprise fund. This program's contribution to the County School Service Fund for MCOE's administrative support has been increased for year 25-26 due to anticipated increases in revenue for the outdoor education program.

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

Explanation:
(required if NOT met)

MCOE's County School Service Fund is contributing less to our outdoor education enterprise fund in the 25-26 FY due to anticipated increases in enterprise revenue.

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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Funds 01, 12, and 63, and Objects 8000-8999	Funds 01, 12, and 63, and Objects 1000-3999	478,793
Other Long-term Commitments (do not include OPEB):				
TOTAL:				478,793

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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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?	Yes
	b. Do benefits continue past age 65?	Yes

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

Qualified retiree board members and superintendent do not contribute towards their benefits. All other retirees contribute to their own benefits based on collective bargaining agreement.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Actuarial		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund	Self-Insurance Fund	Government Fund	
		0	1,566,991	

4.	OPEB Liabilities	
	a. Total OPEB liability	1,566,991.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,566,991.00
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2023

		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)	24,083.00	23,207.35	23,503.10
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	107,461.00	114,339.00	116,600.00
	d. Number of retirees receiving OPEB benefits	10.00	10.00	10.00

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

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

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

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	66.40	67.54	67.54	67.54

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)?			
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			

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	131	131	131	131

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	79.5	85.7	85.7	85.7

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	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)?			
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 24, 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?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	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