SANTA BARBARA COUNTY BOARD OF EDUCATION

BUDGET COMMITTEE

4400 Cathedral Oaks Road
Santa Barbara, CA 93110

MEETING
December 4, 2025 – 1:30 p.m.

MINUTES

The Santa Barbara County Board of Education Budget Committee held this meeting on Thursday, December 4, 2025 at the SBCEO North County Office, 402 Farnel Road, Santa Maria, CA, and 1400 J Street, Sacramento, CA.

UNAPPROVED

In Attendance: Veda Alvarez Flores, Judy Frost, Guy Walker (Sacramento, arrived at 1:40 p.m.), Susan Salcido, Steve Torres, Nicole Evenson

GENERAL FUNCTIONS

1. **Call to order**

   The meeting was called to order at 1:35 p.m. by Committee Chair Frost.

2. **Changes to the agenda**

   None.

3. **Public comments**

   None.

ACTION ITEMS

4. **Approval of minutes of meeting held June 5, 2025**

   Minutes of the meeting held June 5, 2025 were approved.

   MOVED: **Mrs. Frost** SECONDED: **Mrs. Alvarez Flores** VOTE: **Passed 2-0**

5. **Review First Interim Report**

   The committee reviewed the First Interim Report and recommended it for approval by the full board.

   MOVED: **Mr. Walker** SECONDED: **Mrs. Alvarez Flores** VOTE: **Passed 3-0**

INFORMATION ITEM

6. **SBCEO 2024-25 vendor payments listing**

   Staff shared the 2024-25 report of the top twenty vendor payments totaling $20,000 or more as an information item. The 2023-24 report was also provided for the committee's reference.

ADJOURNMENT

7. **Adjourn**

   The meeting was adjourned at 2:52 p.m.

   MOVED: **Mrs. Alvarez Flores** SECONDED: **Mr. Walker** VOTE: **Passed 3-0**

SANTA BARBARA
County Education Office
Susan C. Salcido, Superintendent

Santa Barbara County Education Office

4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307
Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org

Susan C. Salcido, Superintendent of Schools

February 26, 2026 IS-2684

TO: Board Budget Committee Members

FROM: Steve Torres, Associate Superintendent
Administrative Services

SUBJECT: **2025-2026 Second Interim Financial Report Meeting**
2024-2025 Annual Financial Report Meeting

Attached are the 2025-2026 Second Interim Report and the 2024-2025 Annual Financial Report. Please review these documents before our Budget Committee Meeting on Wednesday, March 4, 2026. The meeting will be held at dual locations: South County Office, 4400 Cathedral Oaks Road, Santa Barbara, Cabinet Conference Room at 1 p.m. and North County Office, 402 Farnel Road, Santa Maria, Board Room at 1 p.m. Anna Freedland will send you an invitation by email.

I look forward to seeing you at the meeting.

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

ST:rvh
Enclosure

SANTA BARBARA
County Education Office
Susan C. Salcido, Superintendent

Santa Barbara County Education Office

4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307
Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org

Susan C. Salcido, Superintendent of Schools

February 26, 2026

IS-2685

TO: Board Budget Committee Members

FROM: Steve Torres, Associate Superintendent
Administrative Services

SUBJECT: **2025-2026 Second Interim Financial Report**
2024-2025 Annual Financial Report

Interim Report Summary Statement:

The Second Interim Financial Report represents all known adjustments to revenues and expenses based on actual transactions and encumbrances to January 31, 2026.

The revised revenues and expenditures presented in the Second Interim Financial Report remain consistent with our Adopted Budget plan.

General Fund – Total Unrestricted

2025-2026 Second Interim Report

2025-2026 Beginning Balance
The 2025-2026 Beginning Balance is $18,917,586. It remains the same as the First Interim Report.

Revenue
Revenue reflects an increase of $1,007,772 from the First Interim Report. This is due primarily to an increase in interest earnings and Differentiated Assistance revenue.

Expenses and Transfers In/Out
Expenses have decreased by $3,614,722 from the First Interim Report. This is due primarily to a decrease in Salaries and Benefits due to vacancies and an increase in Indirect Costs related to a projected increase in Early Care and Education (ECE) revenues.

General Fund – Total Unrestricted (continued)

Total Other Financing Sources and Uses has decreased by $126,786 mainly due to a decrease in contribution to Juvenile Court and Community Schools (JCCS).

Surplus
Since the First Interim Report, the surplus has increased $4,495,708, from $1,160,289 to $5,655,997.

Ending Balance
The 2025-2026 estimated ending balance is $24,573,583. It has increased by $4,495,708 due to the adjustments detailed above.

2024-25 Annual Financial Report Summary:

Eide Bailly completed and submitted the 2024-25 annual financial report in accordance with the statutory deadline of December 15, 2025. An unmodified audit opinion was issued, and there were no indications of a lack of going concern. One audit finding was identified pertaining to the Early Childcare and Education (ECE) program. The Internal Services Administrator collaborated with the ECE Fiscal Manager to develop a corrective action plan addressing this matter. Details of the finding and the associated corrective action plan can be found on pages 87–88 of the annual financial report. The ECE department is responsible for implementing the plan, while Fiscal Services will oversee and review its progress.

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

ST:rvh
Enclosure

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: _____ Date: _____
County Superintendent or Designee

Printed Name: Dr. Susan Salcido Title: County Superintendent of Schools

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 12, 2026 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Nicole Evenson Telephone: 805-964-4711, Ext. 5227

Title: Administrator, Internal Services E-mail: nevenson@sbceo.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected Funded ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.		X
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal 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	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current 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
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	29,610,007.00	30,710,504.00	20,148,701.42	30,782,753.00	72,249.00	0.2%
2) Federal Revenue		8100-8299	50,000.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	144,334.00	144,334.00	129,841.66	145,955.00	1,621.00	1.1%
4) Other Local Revenue		8600-8799	3,902,098.00	5,267,329.00	2,181,167.04	6,192,551.00	925,222.00	17.6%
5) TOTAL, REVENUES			33,706,439.00	36,122,167.00	22,459,710.12	37,121,259.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,171,256.00	5,348,261.00	2,875,521.62	5,190,128.00	158,133.00	3.0%
2) Classified Salaries		2000-2999	12,310,548.00	12,332,033.00	6,726,213.07	12,158,821.00	173,212.00	1.4%
3) Employee Benefits		3000-3999	8,144,034.00	8,166,619.00	4,398,752.10	8,034,284.00	132,335.00	1.6%
4) Books and Supplies		4000-4999	666,286.00	681,755.00	236,444.38	683,042.00	(1,287.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	4,926,355.00	5,105,787.00	1,924,344.47	5,047,634.00	58,153.00	1.1%
6) Capital Outlay		6000-6999	31,883.00	177,399.00	73,214.37	177,399.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	9,181,467.00	10,273,471.00	0.00	9,644,626.00	628,845.00	6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,772,785.00)	(8,547,874.00)	(67,775.44)	(10,989,526.00)	2,441,652.00	-28.6%
9) TOTAL, EXPENDITURES			31,659,044.00	33,537,451.00	16,166,714.57	29,946,408.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,047,395.00	2,584,716.00	6,292,995.55	7,174,851.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
b) Transfers Out		7600-7629	1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	558,860.00	558,860.00	0.00	558,860.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,038,398.00)	(801,027.00)	0.00	(927,813.00)	(126,786.00)	15.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,629,439.00)	(1,392,068.00)	0.00	(1,518,854.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			417,956.00	1,192,648.00	6,292,995.55	5,655,997.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,917,586.41	18,917,586.00		18,917,586.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,917,586.41	18,917,586.00		18,917,586.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,917,586.41	18,917,586.00		18,917,586.00		
2) Ending Balance, June 30 (E + F1e)			19,335,542.41	20,110,234.00		24,573,583.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	19,335,542.41	20,110,234.00		24,573,583.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,685,983.00	4,685,983.00	2,650,626.00	4,752,650.00	66,667.00	1.4%
Education Protection Account State Aid - Current Year		8012	7,872.00	7,872.00	4,444.00	13,454.00	5,582.00	70.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	140,228.00	138,042.00	69,262.09	138,042.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	42,220,686.00	44,385,869.00	24,349,872.54	44,385,869.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,527,775.00	1,588,280.00	1,552,036.98	1,588,280.00	0.00	0.0%
Prior Years' Taxes		8043	202,701.00	47,643.00	108,193.63	47,643.00	0.00	0.0%
Supplemental Taxes		8044	1,017,854.00	925,713.00	350,981.85	925,713.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	827,360.00	879,986.00	524,035.33	879,986.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	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	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			50,630,459.00	52,659,388.00	29,609,452.42	52,731,637.00	72,249.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(21,020,452.00)	(21,948,884.00)	(9,460,751.00)	(21,948,884.00)	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,610,007.00	30,710,504.00	20,148,701.42	30,782,753.00	72,249.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	50,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			50,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	85,723.00	85,723.00	87,344.00	87,344.00	1,621.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	34,611.00	34,611.00	11,725.81	34,611.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	24,000.00	24,000.00	30,771.85	24,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			144,334.00	144,334.00	129,841.66	145,955.00	1,621.00	1.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	85,285.00	85,285.00	40,568.01	85,285.00	0.00	0.0%
Interest		8660	1,207,633.00	2,500,000.00	1,674,741.27	3,400,000.00	900,000.00	36.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	206,434.00	207,468.00	51,402.59	191,129.00	(16,339.00)	-7.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	334,654.00	334,654.00	6,864.26	336,131.00	1,477.00	0.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	409,042.00	480,872.00	407,590.91	520,956.00	40,084.00	8.3%
Tuition		8710	1,659,050.00	1,659,050.00	0.00	1,659,050.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,902,098.00	5,267,329.00	2,181,167.04	6,192,551.00	925,222.00	17.6%
TOTAL, REVENUES			33,706,439.00	36,122,167.00	22,459,710.12	37,121,259.00	999,092.00	2.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	966,425.00	912,834.00	473,625.62	924,702.00	(11,868.00)	-1.3%
Certificated Pupil Support Salaries		1200	106,249.00	101,619.00	59,277.19	101,619.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,939,644.00	4,170,815.00	2,262,382.45	4,000,264.00	170,551.00	4.1%
Other Certificated Salaries		1900	158,938.00	162,993.00	80,236.36	163,543.00	(550.00)	-0.3%
TOTAL, CERTIFICATED SALARIES			5,171,256.00	5,348,261.00	2,875,521.62	5,190,128.00	158,133.00	3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	302,821.00	339,622.00	144,962.68	344,001.00	(4,379.00)	-1.3%
Classified Support Salaries		2200	580,336.00	617,112.00	354,552.56	617,624.00	(512.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	5,758,638.00	5,754,150.00	3,221,037.70	5,766,759.00	(12,609.00)	-0.2%
Clerical, Technical and Office Salaries		2400	5,544,748.00	5,504,486.00	2,954,953.38	5,270,478.00	234,008.00	4.3%
Other Classified Salaries		2900	124,005.00	116,663.00	50,706.75	159,959.00	(43,296.00)	-37.1%
TOTAL, CLASSIFIED SALARIES			12,310,548.00	12,332,033.00	6,726,213.07	12,158,821.00	173,212.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,012,726.00	1,051,922.00	574,722.81	1,022,163.00	29,759.00	2.8%
PERS		3201-3202	3,284,731.00	3,172,593.00	1,705,187.05	3,131,268.00	41,325.00	1.3%
OASDI/Medicare/Alternative		3301-3302	260,072.00	268,292.00	146,667.05	260,766.00	7,526.00	2.8%
Health and Welfare Benefits		3401-3402	3,201,260.00	3,332,605.00	1,784,887.96	3,287,173.00	45,432.00	1.4%
Unemployment Insurance		3501-3502	8,669.00	8,688.00	4,728.77	8,530.00	158.00	1.8%
Workers' Compensation		3601-3602	296,437.00	266,610.00	144,206.79	259,144.00	7,466.00	2.8%
OPEB, Allocated		3701-3702	17,319.00	17,088.00	9,722.70	16,754.00	334.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	62,820.00	48,821.00	28,628.97	48,486.00	335.00	0.7%
TOTAL, EMPLOYEE BENEFITS			8,144,034.00	8,166,619.00	4,398,752.10	8,034,284.00	132,335.00	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,339.00	4,339.00	499.92	4,339.00	0.00	0.0%
Materials and Supplies		4300	491,165.00	503,739.00	202,869.07	505,726.00	(1,987.00)	-0.4%
Noncapitalized Equipment		4400	170,782.00	173,677.00	33,075.39	172,977.00	700.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			666,286.00	681,755.00	236,444.38	683,042.00	(1,287.00)	-0.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	343,176.00	382,349.00	99,827.58	386,608.00	(4,259.00)	-1.1%
Dues and Memberships		5300	128,297.00	138,674.00	111,434.30	142,562.00	(3,888.00)	-2.8%
Insurance		5400-5450	80,128.00	110,557.00	110,556.24	110,557.00	0.00	0.0%
Operations and Housekeeping Services		5500	342,465.00	344,740.00	134,045.23	344,240.00	500.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	843,742.00	995,575.00	399,479.30	949,301.00	46,274.00	4.6%
Transfers of Direct Costs		5710	(79,114.00)	(96,135.00)	(15,185.69)	(89,657.00)	(6,478.00)	6.7%
Transfers of Direct Costs - Interfund		5750	(31,586.00)	(31,518.00)	(17,039.30)	(26,364.00)	(5,154.00)	16.4%
Professional/Consulting Services and Operating Expenditures		5800	3,048,053.00	2,985,809.00	954,253.48	2,939,220.00	46,589.00	1.6%
Communications		5900	251,194.00	275,736.00	146,973.33	291,167.00	(15,431.00)	-5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,926,355.00	5,105,787.00	1,924,344.47	5,047,634.00	58,153.00	1.1%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	32,174.00	10,743.51	32,174.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	9,000.00	15,243.00	6,242.93	15,243.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	12,883.00	129,982.00	56,227.93	129,982.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,883.00	177,399.00	73,214.37	177,399.00	0.00	0.0%
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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	8,622,607.00	9,714,611.00	0.00	9,085,766.00	628,845.00	6.5%
Debt Service								
Debt Service - Interest		7438	33,272.00	33,272.00	0.00	33,272.00	0.00	0.0%
Other Debt Service - Principal		7439	525,588.00	525,588.00	0.00	525,588.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,181,467.00	10,273,471.00	0.00	9,644,626.00	628,845.00	6.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,662,085.00)	(3,432,582.00)	(67,775.44)	(3,536,630.00)	104,048.00	-3.0%
Transfers of Indirect Costs - Interfund		7350	(5,110,700.00)	(5,115,292.00)	0.00	(7,452,896.00)	2,337,604.00	-45.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,772,785.00)	(8,547,874.00)	(67,775.44)	(10,989,526.00)	2,441,652.00	-28.6%
TOTAL, EXPENDITURES			31,659,044.00	33,537,451.00	16,166,714.57	29,946,408.00	3,591,043.00	10.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	558,860.00	558,860.00	0.00	558,860.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			558,860.00	558,860.00	0.00	558,860.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,038,398.00)	(801,027.00)	0.00	(927,813.00)	(126,786.00)	15.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,038,398.00)	(801,027.00)	0.00	(927,813.00)	(126,786.00)	15.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,629,439.00)	(1,392,068.00)	0.00	(1,518,854.00)	(126,786.00)	9.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	220,033.00	230,782.00	106,655.00	237,010.00	6,228.00	2.7%
2) Federal Revenue		8100-8299	1,465,621.00	1,490,629.00	295,668.06	950,222.00	(540,407.00)	-36.3%
3) Other State Revenue		8300-8599	10,812,454.00	11,794,965.00	6,743,661.34	11,705,592.00	(89,373.00)	-0.8%
4) Other Local Revenue		8600-8799	44,885,584.00	40,735,260.00	19,169,732.80	43,056,141.00	2,320,881.00	5.7%
5) TOTAL, REVENUES			57,383,692.00	54,251,636.00	26,315,717.20	55,948,965.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,770,853.00	14,049,478.00	7,228,995.05	14,032,609.00	16,869.00	0.1%
2) Classified Salaries		2000-2999	9,862,058.00	9,362,237.00	4,733,652.52	9,079,188.00	283,049.00	3.0%
3) Employee Benefits		3000-3999	13,289,700.00	11,953,467.00	5,362,370.03	11,703,566.00	249,901.00	2.1%
4) Books and Supplies		4000-4999	640,300.00	741,070.00	209,777.85	888,390.00	(147,320.00)	-19.9%
5) Services and Other Operating Expenditures		5000-5999	13,427,995.00	14,659,031.00	6,662,448.21	15,816,079.00	(1,157,048.00)	-7.9%
6) Capital Outlay		6000-6999	231,635.00	499,081.00	167,289.11	559,818.00	(60,737.00)	-12.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	449,015.00	449,015.00	131,813.00	470,343.00	(21,328.00)	-4.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,662,085.00	3,432,582.00	67,775.44	3,536,630.00	(104,048.00)	-3.0%
9) TOTAL, EXPENDITURES			57,333,641.00	55,145,961.00	24,564,121.21	56,086,623.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,051.00	(894,325.00)	1,751,595.99	(137,658.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	1,038,398.00	801,027.00	0.00	927,813.00	126,786.00	15.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,038,398.00	801,027.00	0.00	927,813.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,088,449.00	(93,298.00)	1,751,595.99	790,155.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,027,415.94	21,027,418.00		21,027,418.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,027,415.94	21,027,418.00		21,027,418.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,027,415.94	21,027,418.00		21,027,418.00		
2) Ending Balance, June 30 (E + F1e)			22,115,864.94	20,934,120.00		21,817,573.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	22,118,323.94	20,934,120.00		21,817,573.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(2,459.00)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	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		
Property Taxes Transfers		8097	220,033.00	230,782.00	106,655.00	237,010.00	6,228.00	2.7%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			220,033.00	230,782.00	106,655.00	237,010.00	6,228.00	2.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	163,448.00	163,448.00	0.00	167,964.00	4,516.00	2.8%
Special Education Discretionary Grants		8182	109,208.00	135,189.00	0.00	140,870.00	5,681.00	4.2%
Child Nutrition Programs		8220	8,988.00	8,988.00	5,341.36	8,988.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	306,897.00	306,897.00	123,838.02	306,897.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,907.00	3,907.00	1,254.00	3,907.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	318,403.00	317,430.00	162,300.20	318,661.00	1,231.00	0.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	554,770.00	554,770.00	2,934.48	2,935.00	(551,835.00)	-99.5%
TOTAL, FEDERAL REVENUE			1,465,621.00	1,490,629.00	295,668.06	950,222.00	(540,407.00)	-36.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	2,161,281.00	2,309,184.00	1,313,015.00	2,309,184.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	12,558.00	12,558.00	1,851.42	12,558.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	11,234.00	11,234.00	532.64	11,234.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	378,130.00	468,806.00	468,806.31	468,806.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	363,030.00	263,290.00	65,152.00	269,730.00	6,440.00	2.4%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	18,916.00	19,161.00	93,763.00	55,766.00	36,605.00	191.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,867,305.00	8,710,732.00	4,800,540.97	8,578,314.00	(132,418.00)	-1.5%
TOTAL, OTHER STATE REVENUE			10,812,454.00	11,794,965.00	6,743,661.34	11,705,592.00	(89,373.00)	-0.8%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	247,352.00	247,352.00	15,176.86	247,352.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	9,520,098.00	10,558,127.00	4,574,176.13	12,147,729.00	1,589,602.00	15.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,783,634.00	3,382,428.00	626,588.08	3,121,623.00	(260,805.00)	-7.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,938,092.00	1,230,800.00	1,756,735.73	2,422,187.00	1,191,387.00	96.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	27,396,408.00	25,316,553.00	12,197,056.00	25,117,250.00	(199,303.00)	-0.8%
ROC/P Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,885,584.00	40,735,260.00	19,169,732.80	43,056,141.00	2,320,881.00	5.7%
TOTAL, REVENUES			57,383,692.00	54,251,636.00	26,315,717.20	55,948,965.00	1,697,329.00	3.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,387,699.00	6,449,492.00	3,028,123.04	6,227,280.00	222,212.00	3.4%
Certificated Pupil Support Salaries		1200	5,374,268.00	4,725,000.00	2,474,885.89	4,768,289.00	(43,289.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,610,567.00	2,422,572.00	1,525,612.97	2,607,081.00	(184,509.00)	-7.6%
Other Certificated Salaries		1900	398,319.00	452,414.00	200,373.15	429,959.00	22,455.00	5.0%
TOTAL, CERTIFICATED SALARIES			15,770,853.00	14,049,478.00	7,228,995.05	14,032,609.00	16,869.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,719,473.00	4,701,529.00	2,360,246.01	4,625,619.00	75,910.00	1.6%
Classified Support Salaries		2200	573,223.00	589,378.00	296,412.96	535,956.00	53,422.00	9.1%
Classified Supervisors' and Administrators' Salaries		2300	794,246.00	792,960.00	442,711.14	754,814.00	38,146.00	4.8%
Clerical, Technical and Office Salaries		2400	1,821,468.00	1,736,464.00	954,959.76	1,717,630.00	18,834.00	1.1%
Other Classified Salaries		2900	1,953,648.00	1,541,906.00	679,322.65	1,445,169.00	96,737.00	6.3%
TOTAL, CLASSIFIED SALARIES			9,862,058.00	9,362,237.00	4,733,652.52	9,079,188.00	283,049.00	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,206,801.00	3,879,958.00	1,258,160.89	3,956,766.00	(76,808.00)	-2.0%
PERS		3201-3202	2,738,262.00	2,574,089.00	1,298,075.89	2,432,239.00	141,850.00	5.5%
OASDI/Medicare/Alternative		3301-3302	407,987.00	397,637.00	185,690.29	379,776.00	17,861.00	4.5%
Health and Welfare Benefits		3401-3402	5,337,566.00	4,616,930.00	2,365,468.24	4,457,890.00	159,040.00	3.4%
Unemployment Insurance		3501-3502	12,748.00	11,629.00	5,865.70	11,454.00	175.00	1.5%
Workers' Compensation		3601-3602	431,009.00	355,876.00	178,870.55	345,970.00	9,906.00	2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	155,327.00	117,348.00	70,238.47	119,471.00	(2,123.00)	-1.8%
TOTAL, EMPLOYEE BENEFITS			13,289,700.00	11,953,467.00	5,362,370.03	11,703,566.00	249,901.00	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	25,000.00	68,990.00	43,764.39	68,990.00	0.00	0.0%
Books and Other Reference Materials		4200	19,200.00	17,200.00	2,590.83	15,200.00	2,000.00	11.6%
Materials and Supplies		4300	418,565.00	464,964.00	122,714.67	514,188.00	(49,224.00)	-10.6%
Noncapitalized Equipment		4400	176,715.00	189,096.00	40,707.96	288,546.00	(99,450.00)	-52.6%
Food		4700	820.00	820.00	0.00	1,466.00	(646.00)	-78.8%
TOTAL, BOOKS AND SUPPLIES			640,300.00	741,070.00	209,777.85	888,390.00	(147,320.00)	-19.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,449,158.00	3,151,418.00	1,823,130.23	3,152,743.00	(1,325.00)	0.0%
Travel and Conferences		5200	505,830.00	492,124.00	128,766.80	505,419.00	(13,295.00)	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Dues and Memberships		5300	17,924.00	19,659.00	5,260.46	17,624.00	2,035.00	10.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	128,703.00	159,743.00	60,509.83	213,000.00	(53,257.00)	-33.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	403,726.00	458,047.00	233,184.36	492,119.00	(34,072.00)	-7.4%
Transfers of Direct Costs		5710	79,114.00	96,135.00	15,185.69	89,657.00	6,478.00	6.7%
Transfers of Direct Costs - Interfund		5750	(18,000.00)	(60,200.00)	(10,000.00)	(60,200.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,741,857.00	10,191,294.00	4,353,802.39	11,256,971.00	(1,065,677.00)	-10.5%
Communications		5900	119,683.00	150,811.00	52,608.45	148,746.00	2,065.00	1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,427,995.00	14,659,031.00	6,662,448.21	15,816,079.00	(1,157,048.00)	-7.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	12,022.40	18,034.00	(18,034.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	135,400.00	173,739.00	32,481.87	173,242.00	497.00	0.3%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	96,235.00	325,342.00	122,784.84	368,542.00	(43,200.00)	-13.3%
TOTAL, CAPITAL OUTLAY			231,635.00	499,081.00	167,289.11	559,818.00	(60,737.00)	-12.2%
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	0.0%
State Special Schools		7130	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	145,806.00	145,806.00	17,320.00	145,806.00	0.00	0.0%
Payments to County Offices		7142	303,209.00	303,209.00	114,493.00	324,537.00	(21,328.00)	-7.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			449,015.00	449,015.00	131,813.00	470,343.00	(21,328.00)	-4.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,662,085.00	3,432,582.00	67,775.44	3,536,630.00	(104,048.00)	-3.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,662,085.00	3,432,582.00	67,775.44	3,536,630.00	(104,048.00)	-3.0%
TOTAL, EXPENDITURES			57,333,641.00	55,145,961.00	24,564,121.21	56,086,623.00	(940,662.00)	-1.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	1,038,398.00	801,027.00	0.00	927,813.00	126,786.00	15.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,038,398.00	801,027.00	0.00	927,813.00	126,786.00	15.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,038,398.00	801,027.00	0.00	927,813.00	(126,786.00)	-15.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	29,830,040.00	30,941,286.00	20,255,356.42	31,019,763.00	78,477.00	0.3%
2) Federal Revenue		8100-8299	1,515,621.00	1,490,629.00	295,668.06	950,222.00	(540,407.00)	-36.3%
3) Other State Revenue		8300-8599	10,956,788.00	11,939,299.00	6,873,503.00	11,851,547.00	(87,752.00)	-0.7%
4) Other Local Revenue		8600-8799	48,787,682.00	46,002,589.00	21,350,899.84	49,248,692.00	3,246,103.00	7.1%
5) TOTAL, REVENUES			91,090,131.00	90,373,803.00	48,775,427.32	93,070,224.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,942,109.00	19,397,739.00	10,104,516.67	19,222,737.00	175,002.00	0.9%
2) Classified Salaries		2000-2999	22,172,606.00	21,694,270.00	11,459,865.59	21,238,009.00	456,261.00	2.1%
3) Employee Benefits		3000-3999	21,433,734.00	20,120,086.00	9,761,122.13	19,737,850.00	382,236.00	1.9%
4) Books and Supplies		4000-4999	1,306,586.00	1,422,825.00	446,222.23	1,571,432.00	(148,607.00)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	18,354,350.00	19,764,818.00	8,586,792.68	20,863,713.00	(1,098,895.00)	-5.6%
6) Capital Outlay		6000-6999	263,518.00	676,480.00	240,503.48	737,217.00	(60,737.00)	-9.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	9,630,482.00	10,722,486.00	131,813.00	10,114,969.00	607,517.00	5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,110,700.00)	(5,115,292.00)	0.00	(7,452,896.00)	2,337,604.00	-45.7%
9) TOTAL, EXPENDITURES			88,992,685.00	88,683,412.00	40,730,835.78	86,033,031.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,097,446.00	1,690,391.00	8,044,591.54	7,037,193.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
b) Transfers Out		7600-7629	1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	558,860.00	558,860.00	0.00	558,860.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(591,041.00)	(591,041.00)	0.00	(591,041.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,506,405.00	1,099,350.00	8,044,591.54	6,446,152.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,945,002.35	39,945,004.00		39,945,004.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,945,002.35	39,945,004.00		39,945,004.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,945,002.35	39,945,004.00		39,945,004.00		
2) Ending Balance, June 30 (E + F1e)			41,451,407.35	41,044,354.00		46,391,156.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	22,118,323.94	20,934,120.00		21,817,573.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	19,333,083.41	20,110,234.00		24,573,583.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,685,983.00	4,685,983.00	2,650,626.00	4,752,650.00	66,667.00	1.4%
Education Protection Account State Aid - Current Year		8012	7,872.00	7,872.00	4,444.00	13,454.00	5,582.00	70.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	140,228.00	138,042.00	69,262.09	138,042.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	42,220,686.00	44,385,869.00	24,349,872.54	44,385,869.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,527,775.00	1,588,280.00	1,552,036.98	1,588,280.00	0.00	0.0%
Prior Years' Taxes		8043	202,701.00	47,643.00	108,193.63	47,643.00	0.00	0.0%
Supplemental Taxes		8044	1,017,854.00	925,713.00	350,981.85	925,713.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	827,360.00	879,986.00	524,035.33	879,986.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	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	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			50,630,459.00	52,659,388.00	29,609,452.42	52,731,637.00	72,249.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(20,800,419.00)	(21,718,102.00)	(9,354,096.00)	(21,711,874.00)	6,228.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,830,040.00	30,941,286.00	20,255,356.42	31,019,763.00	78,477.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	163,448.00	163,448.00	0.00	167,964.00	4,516.00	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	109,208.00	135,189.00	0.00	140,870.00	5,681.00	4.2%
Child Nutrition Programs		8220	8,988.00	8,988.00	5,341.36	8,988.00	0.00	0.0%
Donated Food Commodities		8221	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	306,897.00	306,897.00	123,838.02	306,897.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,907.00	3,907.00	1,254.00	3,907.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	318,403.00	317,430.00	162,300.20	318,661.00	1,231.00	0.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	604,770.00	554,770.00	2,934.48	2,935.00	(551,835.00)	-99.5%
TOTAL, FEDERAL REVENUE			1,515,621.00	1,490,629.00	295,668.06	950,222.00	(540,407.00)	-36.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	2,161,281.00	2,309,184.00	1,313,015.00	2,309,184.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	12,558.00	12,558.00	1,851.42	12,558.00	0.00	0.0%
Mandated Costs Reimbursements		8550	85,723.00	85,723.00	87,344.00	87,344.00	1,621.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	45,845.00	45,845.00	12,258.45	45,845.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	378,130.00	468,806.00	468,806.31	468,806.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	363,030.00	263,290.00	65,152.00	269,730.00	6,440.00	2.4%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	18,916.00	19,161.00	93,763.00	55,766.00	36,605.00	191.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,891,305.00	8,734,732.00	4,831,312.82	8,602,314.00	(132,418.00)	-1.5%
TOTAL, OTHER STATE REVENUE			10,956,788.00	11,939,299.00	6,873,503.00	11,851,547.00	(87,752.00)	-0.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	247,352.00	247,352.00	15,176.86	247,352.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	85,285.00	85,285.00	40,568.01	85,285.00	0.00	0.0%
Interest		8660	1,207,633.00	2,500,000.00	1,674,741.27	3,400,000.00	900,000.00	36.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	9,726,532.00	10,765,595.00	4,625,578.72	12,338,858.00	1,573,263.00	14.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,118,288.00	3,717,082.00	633,452.34	3,457,754.00	(259,328.00)	-7.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,347,134.00	1,711,672.00	2,164,326.64	2,943,143.00	1,231,471.00	71.9%
Tuition		8710	1,659,050.00	1,659,050.00	0.00	1,659,050.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	27,396,408.00	25,316,553.00	12,197,056.00	25,117,250.00	(199,303.00)	-0.8%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,787,682.00	46,002,589.00	21,350,899.84	49,248,692.00	3,246,103.00	7.1%
TOTAL, REVENUES			91,090,131.00	90,373,803.00	48,775,427.32	93,070,224.00	2,696,421.00	3.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,354,124.00	7,362,326.00	3,501,748.66	7,151,982.00	210,344.00	2.9%
Certificated Pupil Support Salaries		1200	5,480,517.00	4,826,619.00	2,534,163.08	4,869,908.00	(43,289.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	6,550,211.00	6,593,387.00	3,787,995.42	6,607,345.00	(13,958.00)	-0.2%
Other Certificated Salaries		1900	557,257.00	615,407.00	280,609.51	593,502.00	21,905.00	3.6%
TOTAL, CERTIFICATED SALARIES			20,942,109.00	19,397,739.00	10,104,516.67	19,222,737.00	175,002.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,022,294.00	5,041,151.00	2,505,208.69	4,969,620.00	71,531.00	1.4%
Classified Support Salaries		2200	1,153,559.00	1,206,490.00	650,965.52	1,153,580.00	52,910.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	6,552,884.00	6,547,110.00	3,663,748.84	6,521,573.00	25,537.00	0.4%
Clerical, Technical and Office Salaries		2400	7,366,216.00	7,240,950.00	3,909,913.14	6,988,108.00	252,842.00	3.5%
Other Classified Salaries		2900	2,077,653.00	1,658,569.00	730,029.40	1,605,128.00	53,441.00	3.2%
TOTAL, CLASSIFIED SALARIES			22,172,606.00	21,694,270.00	11,459,865.59	21,238,009.00	456,261.00	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,219,527.00	4,931,880.00	1,832,883.70	4,978,929.00	(47,049.00)	-1.0%
PERS		3201-3202	6,022,993.00	5,746,682.00	3,003,262.94	5,563,507.00	183,175.00	3.2%
OASDI/Medicare/Alternative		3301-3302	668,059.00	665,929.00	332,357.34	640,542.00	25,387.00	3.8%
Health and Welfare Benefits		3401-3402	8,538,826.00	7,949,535.00	4,150,356.20	7,745,063.00	204,472.00	2.6%
Unemployment Insurance		3501-3502	21,417.00	20,317.00	10,594.47	19,984.00	333.00	1.6%
Workers' Compensation		3601-3602	727,446.00	622,486.00	323,077.34	605,114.00	17,372.00	2.8%
OPEB, Allocated		3701-3702	17,319.00	17,088.00	9,722.70	16,754.00	334.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	218,147.00	166,169.00	98,867.44	167,957.00	(1,788.00)	-1.1%
TOTAL, EMPLOYEE BENEFITS			21,433,734.00	20,120,086.00	9,761,122.13	19,737,850.00	382,236.00	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	25,000.00	68,990.00	43,764.39	68,990.00	0.00	0.0%
Books and Other Reference Materials		4200	23,539.00	21,539.00	3,090.75	19,539.00	2,000.00	9.3%
Materials and Supplies		4300	909,730.00	968,703.00	325,583.74	1,019,914.00	(51,211.00)	-5.3%
Noncapitalized Equipment		4400	347,497.00	362,773.00	73,783.35	461,523.00	(98,750.00)	-27.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	820.00	820.00	0.00	1,466.00	(646.00)	-78.8%
TOTAL, BOOKS AND SUPPLIES			1,306,586.00	1,422,825.00	446,222.23	1,571,432.00	(148,607.00)	-10.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,449,158.00	3,151,418.00	1,823,130.23	3,152,743.00	(1,325.00)	0.0%
Travel and Conferences		5200	849,006.00	874,473.00	228,594.38	892,027.00	(17,554.00)	-2.0%
Dues and Memberships		5300	146,221.00	158,333.00	116,694.76	160,186.00	(1,853.00)	-1.2%
Insurance		5400-5450	80,128.00	110,557.00	110,556.24	110,557.00	0.00	0.0%
Operations and Housekeeping Services		5500	471,168.00	504,483.00	194,555.06	557,240.00	(52,757.00)	-10.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,247,468.00	1,453,622.00	632,663.66	1,441,420.00	12,202.00	0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(49,586.00)	(91,718.00)	(27,039.30)	(86,564.00)	(5,154.00)	5.6%
Professional/Consulting Services and Operating Expenditures		5800	11,789,910.00	13,177,103.00	5,308,055.87	14,196,191.00	(1,019,088.00)	-7.7%
Communications		5900	370,877.00	426,547.00	199,581.78	439,913.00	(13,366.00)	-3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,354,350.00	19,764,818.00	8,586,792.68	20,863,713.00	(1,098,895.00)	-5.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	12,022.40	18,034.00	(18,034.00)	New
Buildings and Improvements of Buildings		6200	10,000.00	32,174.00	10,743.51	32,174.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	144,400.00	188,982.00	38,724.80	188,485.00	497.00	0.3%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	109,118.00	455,324.00	179,012.77	498,524.00	(43,200.00)	-9.5%
TOTAL, CAPITAL OUTLAY			263,518.00	676,480.00	240,503.48	737,217.00	(60,737.00)	-9.0%
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	0.0%
State Special Schools		7130	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	145,806.00	145,806.00	17,320.00	145,806.00	0.00	0.0%
Payments to County Offices		7142	303,209.00	303,209.00	114,493.00	324,537.00	(21,328.00)	-7.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	8,622,607.00	9,714,611.00	0.00	9,085,766.00	628,845.00	6.5%
Debt Service								
Debt Service - Interest		7438	33,272.00	33,272.00	0.00	33,272.00	0.00	0.0%
Other Debt Service - Principal		7439	525,588.00	525,588.00	0.00	525,588.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,630,482.00	10,722,486.00	131,813.00	10,114,969.00	607,517.00	5.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(5,110,700.00)	(5,115,292.00)	0.00	(7,452,896.00)	2,337,604.00	-45.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,110,700.00)	(5,115,292.00)	0.00	(7,452,896.00)	2,337,604.00	-45.7%
TOTAL, EXPENDITURES			88,992,685.00	88,683,412.00	40,730,835.78	86,033,031.00	2,650,381.00	3.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	558,860.00	558,860.00	0.00	558,860.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			558,860.00	558,860.00	0.00	558,860.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(591,041.00)	(591,041.00)	0.00	(591,041.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
6018	Student Support and Enrichment Block Grant	81,228.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	13,138.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	303,007.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	62,000.00
6266	Educator Effectiveness, FY 2021-22	50,753.00
6300	Lottery: Instructional Materials	38,678.00
6331	CA Community Schools Partnership Act - Planning Grant	10,915.00
6332	CA Community Schools Partnership Act - Implementation Grant	360,000.00
6333	CA Community Schools Partnership Act - Coordination Grant	34,927.00
6371	CalWORKs for ROCP or Adult Education	45,311.00
6383	Golden State Pathways Program	215,740.00
6500	Special Education	28,643.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	921.00
6546	Mental Health-Related Services	11,257.00
6620	Reversing Opioid Overdoses	33,697.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	48,866.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	322,549.00
7311	Classified School Employee Professional Development Block Grant	19,894.00
7399	LCFF Equity Multiplier	259,711.00
7412	A-G Access/Success Grant	44,052.00
7413	A-G Learning Loss Mitigation Grant	66,259.00
7435	Learning Recovery Emergency Block Grant	3,357.00
7810	Other Restricted State	180,676.00
9010	Other Restricted Local	19,581,994.00
Total, Restricted Balance		21,817,573.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,405,636.00	13,075,749.00	6,118,934.72	13,292,405.00	216,656.00	1.7%
3) Other State Revenue		8300-8599	53,714,858.00	53,761,504.00	36,421,978.86	87,685,548.00	33,924,044.00	63.1%
4) Other Local Revenue		8600-8799	420,848.00	424,364.00	1,609,841.56	548,541.00	124,177.00	29.3%
5) TOTAL, REVENUES			66,541,342.00	67,261,617.00	44,150,755.14	101,526,494.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,143,270.00	3,277,607.00	1,395,683.28	2,858,616.00	418,991.00	12.8%
2) Classified Salaries		2000-2999	3,866,813.00	3,877,718.00	2,185,795.34	3,966,873.00	(89,155.00)	-2.3%
3) Employee Benefits		3000-3999	4,192,485.00	4,307,317.00	2,019,578.24	3,952,543.00	354,774.00	8.2%
4) Books and Supplies		4000-4999	287,439.00	322,681.00	109,055.77	318,297.00	4,384.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	49,737,028.00	50,181,714.00	32,251,182.46	79,040,621.00	(28,858,907.00)	-57.5%
6) Capital Outlay		6000-6999	7,000.00	17,000.00	15,312.76	20,000.00	(3,000.00)	-17.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,110,700.00	5,115,292.00	0.00	7,452,896.00	(2,337,604.00)	-45.7%
9) TOTAL, EXPENDITURES			66,344,735.00	67,099,329.00	37,976,607.85	97,609,846.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			196,607.00	162,288.00	6,174,147.29	3,916,648.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			196,607.00	162,288.00	6,174,147.29	3,916,648.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,160,413.86	8,160,413.00		8,160,413.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,160,413.86	8,160,413.00		8,160,413.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,160,413.86	8,160,413.00		8,160,413.00		
2) Ending Balance, June 30 (E + F1e)			8,357,020.86	8,322,701.00		12,077,061.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,678,641.95	6,644,322.00		10,398,682.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	1,678,378.91	1,678,379.00		1,678,379.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	750,310.00	1,269,886.00	206,888.29	719,100.00	(550,786.00)	-43.4%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,655,326.00	11,805,863.00	5,912,046.43	12,573,305.00	767,442.00	6.5%
TOTAL, FEDERAL REVENUE			12,405,636.00	13,075,749.00	6,118,934.72	13,292,405.00	216,656.00	1.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	16,750.00	28,750.00	7,510.10	30,290.00	1,540.00	5.4%
Child Development Apportionments		8530	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	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	5,326,482.00	5,326,482.00	3,185,711.30	7,571,162.00	2,244,680.00	42.1%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	48,371,626.00	48,406,272.00	33,228,757.46	80,084,096.00	31,677,824.00	65.4%
TOTAL, OTHER STATE REVENUE			53,714,858.00	53,761,504.00	36,421,978.86	87,685,548.00	33,924,044.00	63.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	331,987.00	331,987.00	505,690.03	348,164.00	16,177.00	4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	19,657.00	19,657.00	15,254.53	20,157.00	500.00	2.5%
Interagency Services		8677	0.00	0.00	0.00	109,800.00	109,800.00	New
All Other Fees and Contracts		8689	69,204.00	72,720.00	10,110.00	70,420.00	(2,300.00)	-3.2%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,078,787.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			420,848.00	424,364.00	1,609,841.56	548,541.00	124,177.00	29.3%
TOTAL, REVENUES			66,541,342.00	67,261,617.00	44,150,755.14	101,526,494.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,970,315.00	1,910,315.00	869,408.48	1,820,699.00	89,616.00	4.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	510,114.00	510,114.00	241,666.46	455,053.00	55,061.00	10.8%
Other Certificated Salaries		1900	662,841.00	857,178.00	284,608.34	582,864.00	274,314.00	32.0%
TOTAL, CERTIFICATED SALARIES			3,143,270.00	3,277,607.00	1,395,683.28	2,858,616.00	418,991.00	12.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	268,821.00	321,988.00	136,066.94	244,839.00	77,149.00	24.0%
Classified Supervisors' and Administrators' Salaries		2300	596,464.00	561,464.00	310,390.63	554,480.00	6,984.00	1.2%
Clerical, Technical and Office Salaries		2400	1,796,776.00	1,774,514.00	1,098,387.73	2,000,110.00	(225,596.00)	-12.7%
Other Classified Salaries		2900	1,204,752.00	1,219,752.00	640,950.04	1,167,444.00	52,308.00	4.3%
TOTAL, CLASSIFIED SALARIES			3,866,813.00	3,877,718.00	2,185,795.34	3,966,873.00	(89,155.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	601,870.00	667,157.00	190,099.90	523,800.00	143,357.00	21.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	1,208,582.00	1,203,998.00	672,228.34	1,240,074.00	(36,076.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	106,223.00	117,880.00	56,720.45	103,458.00	14,422.00	12.2%
Health and Welfare Benefits		3401-3402	2,124,964.00	2,167,436.00	1,029,632.12	1,953,578.00	213,858.00	9.9%
Unemployment Insurance		3501-3502	3,488.00	3,488.00	1,765.42	3,404.00	84.00	2.4%
Workers' Compensation		3601-3602	118,210.00	118,210.00	53,805.72	102,430.00	15,780.00	13.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	29,148.00	29,148.00	15,326.29	25,799.00	3,349.00	11.5%
TOTAL, EMPLOYEE BENEFITS			4,192,485.00	4,307,317.00	2,019,578.24	3,952,543.00	354,774.00	8.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	180,988.00	216,897.00	54,140.09	223,016.00	(6,119.00)	-2.8%
Noncapitalized Equipment		4400	52,631.00	60,614.00	26,433.89	41,362.00	19,252.00	31.8%
Food		4700	53,820.00	45,170.00	28,481.79	53,919.00	(8,749.00)	-19.4%
TOTAL, BOOKS AND SUPPLIES			287,439.00	322,681.00	109,055.77	318,297.00	4,384.00	1.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	303,723.00	(303,723.00)	New
Travel and Conferences		5200	87,632.00	144,406.00	38,964.11	138,385.00	6,021.00	4.2%
Dues and Memberships		5300	21,085.00	23,160.00	19,917.00	22,000.00	1,160.00	5.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	52,462.00	56,954.00	26,004.44	55,920.00	1,034.00	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	209,619.00	232,805.00	145,755.16	233,845.00	(1,040.00)	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	48,336.00	90,467.00	26,411.20	85,314.00	5,153.00	5.7%
Professional/Consulting Services and Operating Expenditures		5800	49,285,827.00	49,598,193.00	31,981,760.03	78,165,652.00	(28,567,459.00)	-57.6%
Communications		5900	32,067.00	35,729.00	12,370.52	35,782.00	(53.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,737,028.00	50,181,714.00	32,251,182.46	79,040,621.00	(28,858,907.00)	-57.5%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,000.00	17,000.00	15,312.76	20,000.00	(3,000.00)	-17.6%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,000.00	17,000.00	15,312.76	20,000.00	(3,000.00)	-17.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	5,110,700.00	5,115,292.00	0.00	7,452,896.00	(2,337,604.00)	-45.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,110,700.00	5,115,292.00	0.00	7,452,896.00	(2,337,604.00)	-45.7%
TOTAL, EXPENDITURES			66,344,735.00	67,099,329.00	37,976,607.85	97,609,846.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5059	Early Education: ARP California State Preschool Program One-time Stipend	157,313.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	553,499.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	442,561.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	15,491.00
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	140.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	49,591.00
6130	Early Education: Center-Based Reserve Account	556,675.00
6132	Early Education: Alternative Payment Reserve Account for Department of Social Services Programs	228,864.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	4,000,678.00
7810	Other Restricted State	2,249,540.00
9010	Other Restricted Local	2,144,330.00
Total, Restricted Balance		10,398,682.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,995.00	46,995.00	0.00	46,995.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			46,995.00	46,995.00	0.00	46,995.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	40,975.00	40,975.00	0.00	40,975.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,975.00	40,975.00	0.00	40,975.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,020.00	6,020.00	0.00	6,020.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,020.00)	(6,020.00)	0.00	(6,020.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Forest Reserve Funds		8260	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	40,975.00	40,975.00	0.00	40,975.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,995.00	46,995.00	0.00	46,995.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			46,995.00	46,995.00	0.00	46,995.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	40,975.00	40,975.00	0.00	40,975.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,975.00	40,975.00	0.00	40,975.00	0.00	0.0%
TOTAL, EXPENDITURES			40,975.00	40,975.00	0.00	40,975.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,349,791.99	18,349,792.00		18,349,792.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,349,791.99	18,349,792.00		18,349,792.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,349,791.99	18,349,792.00		18,349,792.00		
2) Ending Balance, June 30 (E + F1e)			18,349,791.99	18,349,792.00		18,349,792.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	18,349,791.99	18,349,792.00		18,349,792.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	353,682.00	353,682.00	678,882.21	873,493.00	519,811.00	147.0%
5) TOTAL, REVENUES			353,682.00	353,682.00	678,882.21	873,493.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	550,000.00	935,500.00	498,138.72	10,906,806.00	(9,971,306.00)	-1,065.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			550,000.00	935,500.00	498,138.72	10,906,806.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(196,318.00)	(581,818.00)	180,743.49	(10,033,313.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,155,921.00	1,155,921.00	0.00	1,155,921.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			959,603.00	574,103.00	180,743.49	(8,877,392.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,442,565.97	37,442,566.00		37,442,566.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,442,565.97	37,442,566.00		37,442,566.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,442,565.97	37,442,566.00		37,442,566.00		
2) Ending Balance, June 30 (E + F1e)			38,402,168.97	38,016,669.00		28,565,174.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,536,215.90	1,536,216.00		1,537,877.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	36,865,953.07	36,480,453.00		27,027,297.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	331,735.00	331,735.00	140,624.70	331,735.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	21,947.00	21,947.00	20,107.51	23,608.00	1,661.00	7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	518,150.00	518,150.00	518,150.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			353,682.00	353,682.00	678,882.21	873,493.00	519,811.00	147.0%
TOTAL, REVENUES			353,682.00	353,682.00	678,882.21	873,493.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	63,640.00	49,852.00	63,640.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	403,000.00	459,360.00	439,084.89	10,430,666.00	(9,971,306.00)	-2,170.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	79,500.00	345,000.00	9,201.83	345,000.00	0.00	0.0%
Equipment Replacement		6500	67,500.00	67,500.00	0.00	67,500.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			550,000.00	935,500.00	498,138.72	10,906,806.00	(9,971,306.00)	-1,065.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			550,000.00	935,500.00	498,138.72	10,906,806.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,155,921.00	1,155,921.00	0.00	1,155,921.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,155,921.00	1,155,921.00	0.00	1,155,921.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	1,537,877.00
Total, Restricted Balance		1,537,877.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,082,843.00	9,082,843.00	897,967.83	9,082,843.00	0.00	0.0%
5) TOTAL, REVENUES			9,082,843.00	9,082,843.00	897,967.83	9,082,843.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	35,259.00	35,659.00	7,764.53	35,859.00	(200.00)	-0.6%
5) Services and Other Operating Expenses		5000-5999	8,257,215.00	8,258,025.00	5,304,126.68	8,258,245.00	(220.00)	0.0%
6) Depreciation and Amortization		6000-6999	2,972.00	2,972.00	4,341.09	4,342.00	(1,370.00)	-46.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			8,295,446.00	8,296,656.00	5,316,232.30	8,298,446.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			787,397.00	786,187.00	(4,418,264.47)	784,397.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			787,397.00	786,187.00	(4,418,264.47)	784,397.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	11,944,348.72	11,944,349.00		11,944,349.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,944,348.72	11,944,349.00		11,944,349.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,944,348.72	11,944,349.00		11,944,349.00		
2) Ending Net Position, June 30 (E + F1e)			12,731,745.72	12,730,536.00		12,728,746.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	12,731,745.72	12,730,536.00		12,728,746.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	850,000.00	850,000.00	548,080.03	850,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	8,232,843.00	8,232,843.00	351,346.49	8,232,843.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	(1,458.69)	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,082,843.00	9,082,843.00	897,967.83	9,082,843.00	0.00	0.0%
TOTAL, REVENUES			9,082,843.00	9,082,843.00	897,967.83	9,082,843.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	24,600.00	25,000.00	3,296.67	25,200.00	(200.00)	-0.8%
Noncapitalized Equipment		4400	10,659.00	10,659.00	4,467.86	10,659.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,259.00	35,659.00	7,764.53	35,859.00	(200.00)	-0.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	1,240.00	1,240.00	1,149.00	1,240.00	0.00	0.0%
Insurance		5400-5450	396,731.00	397,541.00	397,539.24	397,541.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,914.00	8,914.00	2,617.08	8,914.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,250.00	1,250.00	628.10	1,250.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,848,216.00	7,846,920.00	4,901,091.69	7,847,140.00	(220.00)	0.0%
Communications		5900	864.00	2,160.00	1,101.57	2,160.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,257,215.00	8,258,025.00	5,304,126.68	8,258,245.00	(220.00)	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	2,972.00	2,972.00	4,341.09	4,342.00	(1,370.00)	-46.1%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			2,972.00	2,972.00	4,341.09	4,342.00	(1,370.00)	-46.1%
TOTAL, EXPENSES			8,295,446.00	8,296,656.00	5,316,232.30	8,298,446.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	29.49	59.37	59.37	59.37	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	4.91	5.41	5.41	5.41	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	34.40	64.78	64.78	64.78	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	15.66	11.51	11.51	11.51	0.00	0.0%
b. Special Education-Special Day Class	40.29	37.45	37.45	37.45	0.00	0.0%
c. Special Education-NPS/LCI	0.00				0.00	
d. Special Education Extended Year	0.00			25.40	25.40	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00				0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00				0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	55.95	48.96	48.96	74.36	25.40	52.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	90.35	113.74	113.74	139.14	25.40	22.0%
4. Adults in Correctional Facilities	0.00				0.00	
5. County Operations Grant ADA	62,802.03	62,239.20	62,239.20	62,239.20	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER									
A. BEGINNING CASH			48,007,913.66	48,091,543.85	44,661,947.16	44,683,530.13	49,228,734.61	51,208,208.57	56,004,651.82	57,411,231.01
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		240,966.00	240,966.00	435,960.00	433,738.00	432,240.00	435,454.00	432,240.00	436,525.00
Property Taxes	8020-8079		20,815.22	256.77	0.00	1,630,606.06	6,748,763.59	17,093,420.97	1,311,181.59	193.34
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	(9,349,353.00)	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	126,543.00	120,149.92	48,742.23	15,534.50	44,087.94	267,190.72
Other State Revenue	8300-8599		1,653,404.00	740,892.00	143,789.11	304,260.61	324,478.21	343,517.67	637,723.48	1,246,256.20
Other Local Revenue	8600-8799		1,405,019.38	987,513.38	2,383,999.44	4,729,618.30	4,238,682.56	3,108,752.68	5,318,914.00	4,958,157.17
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,320,204.60	1,969,628.15	3,090,291.55	7,218,372.89	11,792,906.59	11,647,326.82	7,744,147.01	6,908,322.43
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		874,419.04	972,405.63	1,666,137.75	1,648,976.16	1,644,938.69	1,874,802.59	1,632,765.17	1,644,148.47
Classified Salaries	2000-2999		1,231,786.77	1,662,172.45	1,679,339.33	1,685,486.11	1,724,518.18	1,924,518.18	1,824,518.18	1,824,518.18
Employee Benefits	3000-3999		923,530.14	1,194,568.95	1,523,646.41	1,520,661.18	1,541,547.24	1,714,234.82	1,714,234.82	1,714,234.82
Books and Supplies	4000-4999		0.00	96,578.93	63,161.12	146,075.03	63,134.77	138,198.16	58,774.26	53,570.50
Services	5000-5999		2,800,437.53	1,460,718.76	566,956.57	1,424,928.98	1,140,512.16	1,992,773.61	1,353,228.79	1,248,709.24
Capital Outlay	6000-6999		2,439.19	10,977.12	0.00	19,340.69	0.00	179,297.50	91,834.99	173,032.54
Other Outgo	7000-7499		21,321.00	(8,221.00)	38,377.00	38,377.00	76,308.69	46,241.00	46,241.00	(15,184.00)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	10,024.00	71,477.52	6,932.00	0.00	0.00	75,634.08	0.00
TOTAL DISBURSEMENTS			5,853,933.67	5,399,224.84	5,609,095.70	6,490,777.15	6,190,959.73	7,870,065.86	6,797,231.29	6,643,029.75
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(1,147,613.52)	314,400.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(8,333,616.72)	2,911,940.61	1,127,162.09	597,255.49	423,562.73	618,495.86	543,635.40	75,739.08	195,186.60
Due From Other Funds	9310	(5,468,665.35)	0.00	0.00	0.00	5,468,665.35	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	(139,978.91)	56,986.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	(5,785.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(15,095,659.85)	3,283,327.53	1,127,162.09	597,255.49	5,892,228.08	618,495.86	543,635.40	75,739.08	195,186.60
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	13,527,364.30	1,670,109.08	1,600,643.16	(569,411.80)	(109.27)	(267.00)	(11.40)	81,537.74	26,762.76
Due To Other Funds	9610	4,022,565.00	0.00	0.00	0.00	4,022,565.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	5,602,856.51	304,538.82	153,363.17	(103,526.27)	(4,621.56)	4,668,080.00	(48,691.25)	(38,617.89)	(43,741.36)
Deferred Inflows of Resources	9690	(5,785.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		23,147,000.46	1,974,647.90	1,754,006.33	(672,938.07)	4,017,834.17	4,667,813.00	(48,702.65)	42,919.85	(16,978.60)
Nonoperating										
Suspense Clearing	9910	8,062,911.31	1,308,679.63	626,844.24	1,270,193.56	1,943,214.83	426,844.24	426,844.24	426,844.24	426,844.24
TOTAL BALANCE SHEET ITEMS		(30,179,749.00)	2,617,359.26	0.00	2,540,387.12	3,817,608.74	(3,622,472.90)	1,019,182.29	459,663.47	639,009.44
E. NET INCREASE/DECREASE (B - C + D)			83,630.19	(3,429,596.69)	21,582.97	4,545,204.48	1,979,473.96	4,796,443.25	1,406,579.19	904,302.12
F. ENDING CASH (A + E)			48,091,543.85	44,661,947.16	44,683,530.13	49,228,734.61	51,208,208.57	56,004,651.82	57,411,231.01	58,315,533.13
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER								
A. BEGINNING CASH		58,315,533.13	56,023,576.54	65,326,674.16	60,980,557.24				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	437,525.00	436,525.00	436,525.00	367,440.00	0.00	0.00	4,766,104.00	4,766,104.00
Property Taxes	8020-8079	6.04	18,302,668.62	939,140.36	1,918,480.44	0.00	0.00	47,965,533.00	47,965,533.00
Miscellaneous Funds	8080-8099	0.00	(8,938,863.00)	0.00	(2,443,660.00)	(979,998.00)	0.00	(21,711,874.00)	(21,711,874.00)
Federal Revenue	8100-8299	99,015.97	120,048.52	63,506.18	0.00	45,403.02	0.00	950,222.00	950,222.00
Other State Revenue	8300-8599	1,018,523.31	(41,346.16)	1,477,109.50	279,681.38	3,723,257.69	0.00	11,851,547.00	11,851,547.00
Other Local Revenue	8600-8799	3,039,499.25	5,374,841.79	4,080,100.08	5,817,546.97	3,806,047.00	0.00	49,248,692.00	49,248,692.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	6,020.00	0.00	0.00	6,020.00	6,020.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	558,860.00	0.00	0.00	558,860.00	558,860.00
TOTAL RECEIPTS		4,594,569.57	15,253,874.77	6,996,381.12	6,504,368.79	6,594,709.71	0.00	93,635,104.00	93,635,104.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,874,802.59	1,616,400.74	1,606,019.21	1,782,400.35	384,520.61	0.00	19,222,737.00	19,222,737.00
Classified Salaries	2000-2999	1,924,518.18	1,752,235.84	1,752,235.84	2,103,821.48	148,340.28	0.00	21,238,009.00	21,238,009.00
Employee Benefits	3000-3999	1,714,234.82	1,714,234.82	1,914,234.82	1,914,234.82	634,252.34	0.00	19,737,850.00	19,737,850.00
Books and Supplies	4000-4999	48,585.35	77,707.71	11,227.39	142,414.64	672,004.14	0.00	1,571,432.00	1,571,432.00
Services	5000-5999	1,394,184.58	1,510,908.65	1,712,965.34	1,486,910.70	2,770,478.09	0.00	20,863,713.00	20,863,713.00
Capital Outlay	6000-6999	79,413.07	53,450.67	98,193.06	(76,305.61)	105,543.78	0.00	737,217.00	737,217.00
Other Outgo	7000-7499	37,592.00	37,602.00	4,600,928.56	4,600,928.56	(6,858,438.81)	0.00	2,662,073.00	2,662,073.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,155,921.00	0.00	0.00	1,155,921.00	1,155,921.00
All Other Financing Uses	7630-7699	380,750.64	25,077.50	580.20	699,650.00	(1,270,125.94)	0.00	0.00	0.00
TOTAL DISBURSEMENTS		7,454,081.23	6,787,617.93	11,696,384.42	13,809,975.94	(3,413,425.51)	0.00	87,188,952.00	87,188,952.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(1,462,014.04)	0.00	0.00	(1,147,613.52)	
Accounts Receivable	9200-9299	121,942.66	516,568.03	18,269.07	(7,991,935.08)	(7,491,439.26)	0.00	(8,333,616.72)	
Due From Other Funds	9310	0.00	0.00	0.00	(10,937,330.70)	0.00	0.00	(5,468,665.35)	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	(19,600.22)	0.00	(97,885.12)	(79,479.97)	0.00	(139,978.91)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	(5,785.35)	0.00	0.00	(5,785.35)	
SUBTOTAL		121,942.66	496,967.81	18,269.07	(20,494,950.29)	(7,570,919.23)	0.00	(15,095,659.85)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(77.92)	82.49	0.00	10,718,106.46	0.00	0.00	13,527,364.30	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	4,022,565.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	(38,932.40)	(39,955.46)	(35,617.31)	(4,688,083.77)	5,518,661.79	0.00	5,602,856.51	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	(5,785.35)	0.00	0.00	(5,785.35)	
SUBTOTAL		(39,010.32)	(39,872.97)	(35,617.31)	6,024,237.34	5,518,661.79	0.00	23,147,000.46	
Nonoperating									
Suspense Clearing	9910	406,602.09	300,000.00	300,000.00	200,000.00	0.00	0.00	8,062,911.31	
TOTAL BALANCE SHEET ITEMS		567,555.07	836,840.78	353,886.38	(26,319,187.63)	(13,089,581.02)	0.00	(30,179,749.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,291,956.59)	9,303,097.62	(4,346,116.92)	(33,624,794.78)	(3,081,445.80)	0.00	(23,733,597.00)	6,446,152.00
F. ENDING CASH (A + E)		56,023,576.54	65,326,674.16	60,980,557.24	27,355,762.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								24,274,316.66	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			27,355,762.46	27,355,762.46	27,355,762.46	27,355,762.46	27,355,762.46	27,355,762.46	27,355,762.46	27,355,762.46
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			27,355,762.46	27,355,762.46	27,355,762.46	27,355,762.46	27,355,762.46	27,355,762.46	27,355,762.46	27,355,762.46
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		27,355,762.46	27,355,762.46	27,355,762.46	27,355,762.46				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		27,355,762.46	27,355,762.46	27,355,762.46	27,355,762.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								27,355,762.46	

Description	Object Codes	Projected Year Totals (Form 01I) (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 AI, Line B5)		62,239.20	0.00%	62,239.20	0.00%	62,239.20
(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	30,782,753.00	2.06%	31,417,949.00	2.16%	32,098,047.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	145,955.00	2.41%	149,473.00	3.06%	154,047.00
4. Other Local Revenues	8600-8799	6,192,551.00	1.83%	6,305,886.00	1.85%	6,422,394.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,020.00	0.00%	6,020.00	0.00%	6,020.00
b. Other Sources	8930-8979	558,860.00	0.00%	558,860.00	0.00%	558,860.00
c. Contributions	8980-8999	(927,813.00)	0.00%	(927,813.00)	0.00%	(927,813.00)
6. Total (Sum lines A1 thru A5c)		36,758,326.00	2.05%	37,510,375.00	2.14%	38,311,555.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,190,128.00		5,504,069.00
b. Step & Column Adjustment				102,246.00		86,414.00
c. Cost-of-Living Adjustment				211,695.00		171,069.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,190,128.00	6.05%	5,504,069.00	4.68%	5,761,552.00
2. Classified Salaries						
a. Base Salaries				12,158,821.00		12,906,929.00
b. Step & Column Adjustment				251,688.00		147,139.00
c. Cost-of-Living Adjustment				496,420.00		399,454.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,158,821.00	6.15%	12,906,929.00	4.23%	13,453,522.00
3. Employee Benefits	3000-3999	8,034,284.00	8.03%	8,679,831.00	7.45%	9,326,483.00
4. Books and Supplies	4000-4999	683,042.00	(18.05%)	559,746.00	0.00%	559,746.00
5. Services and Other Operating Expenditures	5000-5999	5,047,634.00	(3.46%)	4,873,137.00	0.00%	4,873,137.00
6. Capital Outlay	6000-6999	177,399.00	(7.56%)	163,982.00	0.00%	163,982.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,644,626.00	1.88%	9,826,341.00	1.89%	10,011,691.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,989,526.00)	1.19%	(11,120,681.00)	1.18%	(11,251,375.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,155,921.00	0.00%	1,155,921.00	0.00%	1,155,921.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		31,102,329.00	4.65%	32,549,275.00	4.62%	34,054,659.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		5,655,997.00		4,961,100.00		4,256,896.00
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		18,917,586.00		24,573,583.00		29,534,683.00
2. Ending Fund Balance (Sum lines C and D1)		24,573,583.00		29,534,683.00		33,791,579.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
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	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	24,573,583.00		29,534,683.00		33,791,579.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		24,573,583.00		29,534,683.00		33,791,579.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	24,573,583.00		29,534,683.00		33,791,579.00
(Enter other reserve projections in Columns C and E for subsequent						
years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,349,792.00		18,349,792.00		18,349,792.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		42,923,375.00		47,884,475.00		52,141,371.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See Attached sources. LCFF Sources – State Aid increases of 2.41% in Out Year 1 and 3.06% in Out Year 2. Property Tax and Property Tax Transfer increases of 2% in both Out Years. Federal Revenues – No change in both Out Years. Other State Revenues – Increases of 2.41% in Out Year 1 and 3.06% in Out Year 2. Other Local Revenues – Interest increases of 3% in both Out Years. No change in Tuition in both Out Years. All Other Local Revenues increases of 1% in both Out Years. Other Financing Sources – No change in both Out Years. Certificated and Classified COLA of 4% in Out Year 1 and 3.06% in Out Year 2. Certificated Step and Column increases of 1.97% in Out Year 1 and 1.57% in Out Year 2. Classified Step and Column increases of 2.07% in Out Year 1 and 1.14% in Out Year 2. STRS rate of 19.1% used in both Out Years. PERS rate of 26.4% used in Out Year 1 and 26.9% used in Out Year 2. No changes to Social Security, Medicare, Unemployment Insurance, and Workers' Compensation rates in both Out Years. Health and Welfare increases of 10% in both Out Years. Books and Supplies – After One-Time expenses of $125,294 deducted from the Current Year Projected Budget, no change in both Out Years. Services and Other Operating Expenditures – After One-Time expenses of $175,497 deducted from the Current Year Projected Budget, no change in both Out Years. Capital Outlay – After One-Time expenses of $28,417 deducted from the Current Year Projected Budget, no change in both Out Years. Indirect Cost Transfers In – increases of 1.19% in Out Year 1 and 1.18% in Out Year 2. Other Financing Uses – No change in both Out Years.

Description	Object Codes	Projected Year Totals (Form 01I) (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 AI, 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	237,010.00	2.41%	242,722.00	3.06%	250,149.00
2. Federal Revenues	8100-8299	950,222.00	(10.00%)	855,200.00	0.00%	855,200.00
3. Other State Revenues	8300-8599	11,705,592.00	1.88%	11,925,242.00	3.06%	12,290,154.00
4. Other Local Revenues	8600-8799	43,056,141.00	3.50%	44,563,106.00	3.50%	46,122,815.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	927,813.00	0.00%	927,813.00	0.00%	927,813.00
6. Total (Sum lines A1 thru A5c)		56,876,778.00	2.88%	58,514,083.00	3.30%	60,446,131.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,032,609.00		14,881,413.00
b. Step & Column Adjustment				276,442.00		233,638.00
c. Cost-of-Living Adjustment				572,362.00		462,521.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,032,609.00	6.05%	14,881,413.00	4.68%	15,577,572.00
2. Classified Salaries						
a. Base Salaries				9,079,188.00		9,637,812.00
b. Step & Column Adjustment				187,939.00		109,871.00
c. Cost-of-Living Adjustment				370,685.00		298,279.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,079,188.00	6.15%	9,637,812.00	4.23%	10,045,962.00
3. Employee Benefits	3000-3999	11,703,566.00	7.93%	12,631,273.00	6.45%	13,445,983.00
4. Books and Supplies	4000-4999	888,390.00	0.00%	888,390.00	0.00%	888,390.00
5. Services and Other Operating Expenditures	5000-5999	15,816,079.00	0.00%	15,816,079.00	0.00%	15,816,079.00
6. Capital Outlay	6000-6999	559,818.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	470,343.00	0.00%	470,343.00	0.00%	470,343.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,536,630.00	3.71%	3,667,785.00	3.56%	3,798,479.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		56,086,623.00	3.40%	57,993,095.00	3.53%	60,042,808.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		790,155.00		520,988.00		403,323.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		21,027,418.00		21,817,573.00		22,338,561.00
2. Ending Fund Balance (Sum lines C and D1)		21,817,573.00		22,338,561.00		22,741,884.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	21,817,573.00		22,338,561.00		22,741,884.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,817,573.00		22,338,561.00		22,741,884.00
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.

LCFF Sources – State Aid increases of 2.41% in Out Year 1 and 3.06% in Out Year 2. Federal Revenues – Decrease of 10% in Out Year 1 and no change (reduction carried forward) in Out Year 2. Other State Revenues – Increases of 2.41% in Out Year 1 and 3.06% in Out Year 2. Other Local Revenues – Other Local Revenues increases of 3.5% in both Out Years. Other Financing Sources – No change in both Out Years. Certificated and Classified COLA of 4% in Out Year 1 and 3.06% in Out Year 2. Certificated Step and Column increases of 1.97% in Out Year 1 and 1.57% in Out Year 2. Classified Step and Column increases of 2.07% in Out Year 1 and 1.14% in Out Year 2. STRS rate of 19.1% used in both Out Years. PERS rate of 26.4% used in Out Year 1 and 26.9% used in Out Year 2. No changes to Social Security, Medicare, Unemployment Insurance, and Workers' Compensation rates in both Out Years. Health and Welfare increases of 10% in both Out Years. Books and Supplies – No change in both Out Years. Services and Other Operating Expenditures – No change in both Out Years. Capital Outlay – No change in both Out Years. Indirect Cost Transfers Out – increases of 3.71% in Out Year 1 and 3.56% in Out Year 2.

Description	Object Codes	Projected Year Totals (Form 01I) (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 AI, Line B5)		62,239.20	0.00%	62,239.20	0.00%	62,239.20
(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	31,019,763.00	2.07%	31,660,671.00	2.17%	32,348,196.00
2. Federal Revenues	8100-8299	950,222.00	(10.00%)	855,200.00	0.00%	855,200.00
3. Other State Revenues	8300-8599	11,851,547.00	1.88%	12,074,715.00	3.06%	12,444,201.00
4. Other Local Revenues	8600-8799	49,248,692.00	3.29%	50,868,992.00	3.30%	52,545,209.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,020.00	0.00%	6,020.00	0.00%	6,020.00
b. Other Sources	8930-8979	558,860.00	0.00%	558,860.00	0.00%	558,860.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		93,635,104.00	2.55%	96,024,458.00	2.85%	98,757,686.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,222,737.00		20,385,482.00
b. Step & Column Adjustment				378,688.00		320,052.00
c. Cost-of-Living Adjustment				784,057.00		633,590.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,222,737.00	6.05%	20,385,482.00	4.68%	21,339,124.00
2. Classified Salaries						
a. Base Salaries				21,238,009.00		22,544,741.00
b. Step & Column Adjustment				439,627.00		257,010.00
c. Cost-of-Living Adjustment				867,105.00		697,733.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,238,009.00	6.15%	22,544,741.00	4.23%	23,499,484.00
3. Employee Benefits	3000-3999	19,737,850.00	7.97%	21,311,104.00	6.86%	22,772,466.00
4. Books and Supplies	4000-4999	1,571,432.00	(7.85%)	1,448,136.00	0.00%	1,448,136.00
5. Services and Other Operating Expenditures	5000-5999	20,863,713.00	(.84%)	20,689,216.00	0.00%	20,689,216.00
6. Capital Outlay	6000-6999	737,217.00	(77.76%)	163,982.00	0.00%	163,982.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,114,969.00	1.80%	10,296,684.00	1.80%	10,482,034.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,452,896.00)	0.00%	(7,452,896.00)	0.00%	(7,452,896.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,155,921.00	0.00%	1,155,921.00	0.00%	1,155,921.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		87,188,952.00	3.85%	90,542,370.00	3.93%	94,097,467.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		6,446,152.00		5,482,088.00		4,660,219.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		39,945,004.00		46,391,156.00		51,873,244.00
2. Ending Fund Balance (Sum lines C and D1)		46,391,156.00		51,873,244.00		56,533,463.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	21,817,573.00		22,338,561.00		22,741,884.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	24,573,583.00		29,534,683.00		33,791,579.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		46,391,156.00		51,873,244.00		56,533,463.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
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	24,573,583.00		29,534,683.00		33,791,579.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,349,792.00		18,349,792.00		18,349,792.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		42,923,375.00		47,884,475.00		52,141,371.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		49.23%		52.89%		55.41%
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):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546						
objects 7211-7213 and 7221-7223; enter projections for						
subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d						
(Line B11, plus line F1b2 if line F1a is No)		87,188,952.00		90,542,370.00		94,097,467.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		87,188,952.00		90,542,370.00		94,097,467.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		87,188,952.00		90,542,370.00		94,097,467.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,743,779.04		1,810,847.40		1,881,949.34
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,611,000.00		2,611,000.00		2,611,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections. Projected funded ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA: First Interim Projected Year Totals (Form 01CSI, Item 1A)	Estimated Funded ADA: Second Interim Projected Year Totals (Form AI) (Form MYPI)	Percent Change	Status
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2025-26)	41.12	64.78	57.5%	Not Met
1st Subsequent Year (2026-27)	41.12	64.78	57.5%	Not Met
2nd Subsequent Year (2027-28)	41.12	64.78	57.5%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2025-26)	82.45	74.36	-9.8%	Not Met
1st Subsequent Year (2026-27)	82.45	74.36	-9.8%	Not Met
2nd Subsequent Year (2027-28)	82.45	74.36	-9.8%	Not Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2025-26)	62,032.18	62,239.20	.3%	Met
1st Subsequent Year (2026-27)	62,032.18	62,239.20	.3%	Met
2nd Subsequent Year (2027-28)	62,032.18	62,239.20	.3%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

The 2025-26 First Interim ADA used 2024-25 P-Annual, but the ADA has been updated using 2025-26 P-1 ADA. The Juvenile Court and Community Schools ADA increased from 41.12 to 64.78. The Special Education ADA decreased due to the ESY Summer School not included at P-1.

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since first interim projections.

County Office LCFF Revenue Standard Percentage Range: **-2.0% to +2.0%**

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2025-26)	52,659,388.00	52,731,637.00	.1%	Met
1st Subsequent Year (2026-27)	52,906,887.00	53,805,811.00	1.7%	Met
2nd Subsequent Year (2027-28)	53,023,282.00	54,933,666.00	3.6%	Not Met

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

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

In First Interim, LCFF Revenue was only projected to increase 0.47% in the first subsequent year and 0.22% in the second subsequent year. The Second Interim projections were revised with more detail to increase State Aid by 2.41% in the first subsequent year and 3.06% in the second subsequent year, consistent with the LCFF Calculator. Property tax projections were revised to increases of 2% in each subsequent year.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

County Office Salaries and Benefits Standard Percentage Range: **-5.0% to +5.0%**

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

	Salaries and Benefits			
	First Interim (Form 01I, Objects 1000-3999)	Second Interim Projected Year Totals (Form 01I, Objects 1000-3999)		
Fiscal Year	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2025-26)	60,967,430.00	60,198,596.00	-1.3%	Met
1st Subsequent Year (2026-27)	65,372,874.00	64,241,327.00	-1.7%	Met
2nd Subsequent Year (2027-28)	69,092,544.00	67,611,074.00	-2.1%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

1a. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 current fiscal year or two subsequent fiscal years have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	**-5.0% to +5.0%**
County Office's Other Revenues and Expenditures Explanation Percentage Range:	**-5.0% to +5.0%**

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2025-26)	1,490,629.00	950,222.00	-36.3%	Yes
1st Subsequent Year (2026-27)	1,341,566.00	855,200.00	-36.3%	Yes
2nd Subsequent Year (2027-28)	1,341,566.00	855,200.00	-36.3%	Yes

Explanation: (required if Yes)
In the current year, federal revenue for Child and Family Resources was reduced by about $550K. This change is reflected in subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	11,911,725.00	11,851,547.00	-.5%	No
1st Subsequent Year (2026-27)	12,271,459.00	12,074,715.00	-1.6%	No
2nd Subsequent Year (2027-28)	12,691,143.00	12,444,201.00	-1.9%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	45,442,645.00	49,248,692.00	8.4%	Yes
1st Subsequent Year (2026-27)	45,897,071.00	50,868,992.00	10.8%	Yes
2nd Subsequent Year (2027-28)	46,356,041.00	52,545,209.00	13.4%	Yes

Explanation: (required if Yes)
Current year revenue increased by $1.2M in Special Education Programs and $1.5M in Curriculum and Instruction Programs. Interest also increased by $900K. Second Interim projections were more detailed than First Interim. Interest was projected to increase 3% in the subsequent years. Restricted Local Revenue was projected to increase by 3.5% in subsequent years to account for increases in programs that are reimbursed by the districts.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	1,417,032.00	1,571,432.00	10.9%	Yes
1st Subsequent Year (2026-27)	1,293,736.00	1,448,136.00	11.9%	Yes
2nd Subsequent Year (2027-28)	1,293,736.00	1,448,136.00	11.9%	Yes

Explanation: (required if Yes)
The Second Interim current year budget includes increases of $120K in Special Education Programs and $30K in Partners in Education Programs. These increases were carried forward in the subsequent years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	19,694,944.00	20,863,713.00	5.9%	Yes
1st Subsequent Year (2026-27)	19,520,447.00	20,689,216.00	6.0%	Yes
2nd Subsequent Year (2027-28)	19,520,447.00	20,689,216.00	6.0%	Yes

Explanation: (required if Yes)
The current year budget includes increases of $880K in Curriculum and Instruction Programs and $364K in Special Education Programs. These increases were carried forward in the subsequent years.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2025-26)	58,844,999.00	62,050,461.00	5.4%	Not Met
1st Subsequent Year (2026-27)	59,510,096.00	63,798,907.00	7.2%	Not Met
2nd Subsequent Year (2027-28)	60,388,750.00	65,844,610.00	9.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2025-26)	21,111,976.00	22,435,145.00	6.3%	Not Met
1st Subsequent Year (2026-27)	20,814,183.00	22,137,352.00	6.4%	Not Met
2nd Subsequent Year (2027-28)	20,814,183.00	22,137,352.00	6.4%	Not Met

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

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

1a. STANDARD NOT MET - Projected total operating revenues have changed since first interim projections by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

Explanation: (Federal Revenue, linked from 4A if NOT met)
In the current year, federal revenue for Child and Family Resources was reduced by about $550K. This change is reflected in subsequent years.

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

Explanation: (Other Local Revenue, linked from 4A if NOT met)
Current year revenue increased by $1.2M in Special Education Programs and $1.5M in Curriculum and Instruction Programs. Interest also increased by $900K. Second Interim projections were more detailed than First Interim. Interest was projected to increase 3% in the subsequent years. Restricted Local Revenue was projected to increase by 3.5% in subsequent years to account for increases in programs that are reimbursed by the districts.

1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

Explanation: (Books and Supplies, linked from 4A if NOT met)
The Second Interim current year budget includes increases of $120K in Special Education Programs and $30K in Partners in Education Programs. These increases were carried forward in the subsequent years.

Explanation: (Services and Other Exps, linked from 4A if NOT met)
The current year budget includes increases of $880K in Curriculum and Instruction Programs and $364K in Special Education Programs. These increases were carried forward in the subsequent years.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	984,448.95	0.00	Not Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		0.00	

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

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	49.2%	52.9%	55.4%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	16.4%	17.6%	18.5%

6B. 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 MYPI 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; Current Year data are extracted.

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending 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):

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

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2025-26)	5,655,997.00	31,102,329.00	N/A	Met
1st Subsequent Year (2026-27)	4,961,100.00	32,549,275.00	N/A	Met
2nd Subsequent Year (2027-28)	4,256,896.00	34,054,659.00	N/A	Met

6D. 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 any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2025-26)	46,391,156.00	Met
1st Subsequent Year (2026-27)	51,873,244.00	Met
2nd Subsequent Year (2027-28)	56,533,463.00	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal 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)	27,355,762.46	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 current fiscal 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 (AU) of a Special Education Local Plan Area (SELPA) 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 (EC Section 2574), rounded to the nearest thousand.

	Current 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 6B2b) if Criterion 6B, Line 1 is No:	87,188,952.00	90,542,370.00	94,097,467.00
County Office's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

		Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	87,188,952.00	90,542,370.00	94,097,467.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	87,188,952.00	90,542,370.00	94,097,467.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,743,779.04	1,810,847.40	1,881,949.34
6.	Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**2,611,000.00**	**2,611,000.00**	**2,611,000.00**

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

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)		Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	24,573,583.00	29,534,683.00	33,791,579.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	18,349,792.00	18,349,792.00	18,349,792.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	42,923,375.00	47,884,475.00	52,141,371.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	49.23%	52.89%	55.41%
	County Office's Reserve Standard (Section 8A, Line 7):	**2,611,000.00**	**2,611,000.00**	**2,611,000.00**
	Status:	Met	Met	Met

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

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

1a. STANDARD MET - Available reserves have met the standard for the current year 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 have occurred since first interim projections 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 funded with one-time revenues that have changed since first interim projections by more than five percent? — 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. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since first interim projections.

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 current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than $20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to 5.0% 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2025-26)	(801,027.00)	(927,813.00)	15.8%	126,786.00	Not Met
1st Subsequent Year (2026-27)	(801,027.00)	(927,813.00)	15.8%	126,786.00	Not Met
2nd Subsequent Year (2027-28)	(801,027.00)	(927,813.00)	15.8%	126,786.00	Not Met
1b. **Transfers In, County School Service Fund ***					
Current Year (2025-26)	6,020.00	6,020.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	6,020.00	6,020.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	6,020.00	6,020.00	0.0%	0.00	Met
1c. **Transfers Out, County School Service Fund ***					
Current Year (2025-26)	1,155,921.00	1,155,921.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	1,155,921.00	1,155,921.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	1,155,921.00	1,155,921.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections 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. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)
An increase in contributions to Special Education Programs in the current year and in subsequent years.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections 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 current 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: If First Interim (Form 01CSI, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — Yes

2. If Yes to Item 1a, list (or update) 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 Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases	5	Fund 01 & 12, Objects 8xxx	Fund 01 & 12, Object 5610	878,642
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				5,065,574
Other Long-term Commitments (do not include OPEB):				
Subscription-Based IT Arrangements		Fund 01, Object 8972	Fund 01, Object 7438 & 7439	710,381
TOTAL:				6,654,597

Type of Commitment (continued):	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases	558,822	580,967	241,291	40,230
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Subscription-Based IT Arrangements	85,043	279,279	288,275	184,329
Total Annual Payments:	643,865	860,246	529,566	224,559
Has total annual payment increased over prior year (2024-25)		**Yes**	**No**	**No**

S6B. Comparison of the 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 current 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

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4): Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? Yes

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	1,117,390.00	1,013,849.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,117,390.00	1,013,849.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2025	

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	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)

Current Year (2025-26)	17,088.00	16,754.00
1st Subsequent Year (2026-27)	1,500.00	1,500.00
2nd Subsequent Year (2027-28)	0.00	0.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	1.00	0.00
1st Subsequent Year (2026-27)	1.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. 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 S7A) (If No, skip items 1b-4): Yes

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? Yes

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? No

2 Self-Insurance Liabilities	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	20,691,997.00	17,795,546.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)	8,232,843.00	8,232,843.00
1st Subsequent Year (2026-27)	8,232,843.00	8,232,843.00
2nd Subsequent Year (2027-28)	8,232,843.00	8,232,843.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)	8,232,843.00	8,232,843.00
1st Subsequent Year (2026-27)	8,232,843.00	8,232,843.00
2nd Subsequent Year (2027-28)	8,232,843.00	8,232,843.00

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections? Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	175.70	147.04	147.04	147.04

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim 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

	Current 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	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim 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 Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Certificated (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Certificated (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? Yes

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	145.10	120.86	120.86	120.86

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim 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

	Current 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	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim 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 Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (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: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections? n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	79.00	83.57	83.57	83.57

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

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

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim 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	

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim 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 interm 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.)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year? No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	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 and current fiscal years?	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No
A5.	Has the county office entered into a bargaining agreement where any of the current 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?	Yes
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the 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 Second Interim Criteria and Standards Review

Financial Statements
June 30, 2025

Santa Barbara County Education Office

Independent Auditor's Report 1

Management's Discussion and Analysis 5

Government-Wide Financial Statements

Statement of Net Position 15
Statement of Activities 16

Governmental Fund Financial Statements

Balance Sheet – Governmental Funds 17
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position 18
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds 19
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 20

Fiduciary Fund Financial Statements

Statement of Net Position – Fiduciary Funds 22
Statement of Changes in Net Position – Fiduciary Funds 23

Notes to Financial Statements 24

Required Supplementary Information

Budgetary Comparison Schedule – County School Service Fund 59
Budgetary Comparison Schedule – Child Development Fund 60
Schedule of Changes in the County's Total OPEB Liability and Related Ratios 61
Schedule of the County's Proportionate Share of the Net OPEB Liability – MPP Program 62
Schedule of the County's Proportionate Share of the Net Pension Liability - CalSTRS 63
Schedule of the County's Proportionate Share of the Net Pension Liability - CalPERS 64
Schedule of the County's Contributions - CalSTRS 65
Schedule of the County's Contributions – CalPERS 66
Notes to Required Supplementary Information 67

Supplementary Information

Schedule of Expenditures of Federal Awards 69
Schedule of Average Daily Attendance 71
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements 72
Schedule of Financial Trends and Analysis 73
Notes to Supplementary Information 74

Other Information

Local Education Agency Organization Structure (Unaudited) 75

Independent Auditor's Reports

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 76

Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance 78

Independent Auditor's Report on State Compliance and on Internal Control Over Compliance 81

Schedule of Findings and Questioned Costs

- Summary of Auditor's Results 85
- Financial Statement Findings 86
- Federal Awards Findings and Questioned Costs 87
- State Compliance Findings and Questioned Costs 89
- Summary Schedule of Prior Audit Findings 90

Independent Auditor's Report

To the Board of Education and
Superintendent of Schools
Santa Barbara County Education Office
Santa Barbara, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Santa Barbara County Education Office (the County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Santa Barbara County Education Office, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States *(Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Adoption of New Accounting Standard

As discussed in Note 16 to the financial statements, the County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences* for the year ended June 30, 2025. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2024 to restate beginning net position. Our opinions are not modified with respect to this matter.

eidebailly.com
10681 Foothill Blvd., Ste. 300 | Rancho Cucamonga, CA 91730-3831 | T 909.466.4410 | F 909.466.4431 | EOE

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the County's total OPEB liability and related ratios, schedule of the County's proportionate share of the net OPEB liability – MPP program, schedule of the County's proportionate share of the net pension liability - CalSTRS, schedule of the County's proportionate share of the net pension liability - CalPERS, schedule of the County's contributions - CalSTRS, and schedule of the County's contributions - CalPERS be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S*. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the financial statements The other information comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Eide Bailly LLP

Rancho Cucamonga, California
December 15, 2025

Santa Barbara County Education Office
4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307
Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org
Susan C. Salcido, Superintendent of Schools

This section of the Santa Barbara County Education Office's (the County) annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year that ended on June 30, 2025, with comparative information for the year ended June 30, 2024. Please read it in conjunction with the County's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the County using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the County from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including capital assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities) and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

- *Governmental Activities* are prepared using the economic resources measurement focus and the accrual basis of accounting.

The *Fund Financial Statements* include statements for each of the two categories of activities: governmental and fiduciary.

- The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

- The *Fiduciary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Santa Barbara County Education Office.

GENERAL INFORMATION AND FINANCIAL HIGHLIGHTS OF THE PAST YEAR

Who We Are

The Santa Barbara County Education Office is an intermediate agency between the California Department of Education and the 20 school districts and two community college districts that are located within the County's boundaries. The K-12 enrollment County-wide is approximately 66,000 students.

Our Mission

It is our office mission to provide service and leadership in the areas affecting students, teachers, and finance.

Students

Seventy-nine percent of our budget provides classroom instruction and support to special populations of students including such areas as special education, juvenile court and community schools, homeless education, arts education, vocational education, and early care and education programs.

Teachers

We provide staff development and support to teachers County-wide including such programs as teacher support and recognition, instructional media services, technology training and demonstration centers, credential services, and access to worldwide information through the Internet.

Finance

We provide business and data processing services to the 20 school districts, two joint powers agreements (JPAs), and internal services. Services include the approval and monitoring of budgets and school agencies accounts, and the processing of payroll and vendor payments.

County School Service Fund Revenues and Expenditures

County School Service Fund revenue increased by approximately 10% to $93,616,670, between 2023-2024 and 2024-2025. This change is a result of increases in the Local Control Funding Formula (LCFF)and other Local Revenues.

Expenditures in the County School Service Fund increased by about 12% to $81,976,445, during the same period, primarily due to increases in instructional, instructional supervision, and pupil support salaries and benefits and other activities related to categorical programs.

Solvency

Our office is required to maintain at least a two percent reserve for economic uncertainties. We keep a reserve sufficient to meet State requirements and to buffer us from delays in receiving State and Federal award funds. Since our funding is primarily cyclical in nature, this business strategy allows us to manage cash flow needs without outside financing.

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the County as a whole and about its activities. These statements include *all* assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the County using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's net position and changes in net position. Net position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, which is one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the County's property tax base and the condition of the County's facilities.

The relationship between revenues and expenses is the County's operating results. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the County. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we present the County activities as follows:

Governmental Activities - All of the County's services are reported in this category. This includes services to preschool through grade twelve students, the operation of child development activities, services to school districts, and the ongoing effort to improve and maintain buildings and sites. Property taxes, State income and sales taxes, user fees, interest income, Federal income taxes, as well as Federal, State, and local grants, finance these activities.

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the County as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives.

Governmental Funds - The County's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund financial statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following the governmental fund financial statements.

THE COUNTY AS TRUSTEE

Reporting the County's Fiduciary Responsibilities

The County is the trustee, or *fiduciary,* for funds held on behalf of others, such as funds for payroll withholding accounts. The County's fiduciary activities are reported in the Fiduciary Fund Financial Statements. These activities are excluded from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE COUNTY AS A WHOLE

Net Position

The County's net position was $68,375,376 for the fiscal year ended June 30, 2025. Of this amount, $31,957,624 was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants, grantors, constitutional provisions, and enabling legislation that limit the governing board's ability to use the net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the County's governmental activities.

Table 1

	Governmental Activities	
	2025	2024*
Assets		
Current and other assets	$ 142,743,422	$ 113,452,977
Capital assets	8,989,417	7,410,080
Total assets	151,732,839	120,863,057
Deferred Outflows of Resources	19,997,170	19,884,174
Liabilities		
Current liabilities	38,839,863	24,984,554
Long-term liabilities other than OPEB and Pensions	6,328,553	1,384,975
Other postemployment benefits (OPEB) liability	1,112,757	1,225,979
Aggregate net pension liability	52,918,179	55,070,803
Total liabilities	99,199,352	82,666,311
Deferred Inflows of Resources	4,155,281	4,301,082
Net Position		
Investment in capital assets	7,726,438	6,136,980
Restricted	28,691,314	22,218,720
Unrestricted	31,957,624	25,424,138
Total net position	$ 68,375,376	$ 53,779,838

* Amounts have not been restated for the effects of the implementation of GASB Statement No. 101 for comparative purposes. See Note 16 for further information.

The $31,957,624 in unrestricted net position of governmental activities represents the accumulated results of all past years' operations. This number is inclusive of the County's share of the unfunded liabilities of the California State Teachers' Retirement System and the California Public Employees' Retirement System. It means that if we had to pay off all of our bills today, including all of our non-capital liabilities (pension liabilities and compensated absences as an example); we would have $31,957,624 left.

Changes in Net Position

The results of this year's operations for the County as a whole are reported in the *Statement of Activities* on page 16. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2025	2024*
Revenues		
Program revenues		
Charges for services and sales	$ 11,960,398	$ 12,558,527
Operating grants and contributions	115,086,825	100,635,351
General revenues		
Federal and State aid not restricted	5,004,823	5,024,204
Property taxes	25,445,005	24,223,729
Other general revenues	7,965,770	6,160,001
Total revenues	165,462,821	148,601,812
Expenses		
Instruction-related	47,970,424	43,890,626
Pupil services	12,332,170	11,896,917
Administration	17,540,683	16,158,562
Plant services	2,914,333	2,818,440
All other services	65,298,936	58,053,514
Total expenses	146,056,546	132,818,059
Change in net position	$ 19,406,275	$ 15,783,753

* The expenses for the year ended June 30, 2024 were not restated for the effects of the implementation of GASB Statement No. 101 for comparative purposes. See Note 16 for further information.

Governmental Activities

As reported in the *Statement of Activities* on page 16, the cost of all of our governmental activities this year was $146,056,546. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only $25,445,005 because the cost was paid by those who benefited from the programs ($11,960,398) or by other governments and organizations who subsidized certain programs with grants and contributions ($115,086,825). We paid for the remaining "public benefit" portion of our governmental activities with $12,970,593 in unrestricted Federal and State funds and with other revenues, such as interest and general entitlements.

In Table 3, we have presented the cost of each of the County's largest functions which are instruction-related, pupil services, administration, plant services, and all other services as well as each program's *net* cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the County's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2025	2024*	2025	2024*
Instruction-related	$ 47,970,424	$ 43,890,626	$ (4,519,082)	$ (4,411,495)
Pupil services	12,332,170	11,896,917	15,613	76,039
Administration	17,540,683	16,158,562	(5,330,918)	(6,154,866)
Plant services	2,914,333	2,818,440	(2,328,615)	(2,304,221)
All other services	65,298,936	58,053,514	(6,846,321)	(6,829,638)
Total	$ 146,056,546	$ 132,818,059	$ (19,009,323)	$ (19,624,181)

* The expenses for the year ended June 30, 2024 were not restated for the effects of the implementation of GASB Statement No. 101 for comparative purposes. See Note 16 for further information.

THE COUNTY'S FUNDS

As the County completed this year, our governmental funds reported a combined fund balance of $103,897,774, which is an increase of $15,496,371, or 17.5% from last year (Table 4).

Table 4

	Balances and Activity			
Governmental Fund	July 1, 2024	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	June 30, 2025
County School Service Fund	$ 48,678,698	$ 94,275,212	$ 84,659,116	$ 58,294,794
Child Development Fund	4,783,314	71,999,807	68,622,707	8,160,414
Special Reserve Fund for Capital Outlay Projects	34,939,391	3,849,841	1,346,666	37,442,566
Forest Reserve Fund	-	54,851	54,851	-
Total	$ 88,401,403	$ 170,179,711	$ 154,683,340	$ 103,897,774

County School Service Fund Budgetary Highlights

Over the course of the year, the County revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted in June 2025. (Schedules showing the County's original and final budget amounts compared with amounts actually paid and received are provided in our annual report beginning on page 59).

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

At June 30, 2025, the County had $8,989,417 in a broad range of capital assets (net of depreciation and amortization), including land and construction in progress, buildings and improvements, equipment, right-to-use leased assets, and right-to-use subscription IT assets. The total capital assets net of depreciation and amortization increased $1,579,337, or 21.3%.

Table 5

	Governmental Activities	
	2025	2024
Land and construction in progress	$ 633,194	$ 624,322
Buildings and improvements	5,491,474	4,353,508
Equipment	1,631,128	1,189,136
Right-to-use leased assets	868,202	1,175,364
Right-to-use subscription IT assets	365,419	67,750
Total	$ 8,989,417	$ 7,410,080

This year's additions include building improvements and IT assets, offset by depreciation and amortization across all categories. No debt was issued for these additions.

We present more detailed information about our capital assets in the notes to the financial statements.

Long-Term Liabilities other than OPEB and Pensions

At the end of this year, the County has $6,328,553 in long-term liabilities other than OPEB and pensions versus $1,384,975 last year, an increase of $4,943,578 or 356.9%.

Table 6

	Governmental Activities	
	2025	2024*
Long-Term Liabilities other than OPEB and Pension		
Leases	$ 865,175	$ 1,207,530
Subscription-based IT arrangements	397,804	65,570
Compensated absences	5,065,574	111,875
Total	$ 6,328,553	$ 1,384,975

* Amounts have not been restated for the effects of the implementation of GASB Statement No. 101 for comparative purposes. See Note 16 for further information.

We present more detailed information about our long-term liabilities in the notes to the financial statements.

OPEB and Pensions

At year-end, the County had other postemployment benefits (OPEB) liability of $1,112,757 versus $1,225,979 last year, a decrease of $113,222, or 9.2%.

In addition, at year-end, the County had an aggregate net pension liability of $52,918,179 versus $55,070,803 last year, a decrease of $2,152,624, or 3.9%.

We present more information about our OPEB and pension liabilities in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the budget for the 2025-2026 fiscal year, the criteria used include the following key assumptions:

Revenue Projections

1. Local Control Funding Formula income will receive a 2.3% funded cost of living increase.
2. Federal revenue in the County School Service Fund will decrease due to decreases in various Federal programs and expiration of one-time sources.
3. Other State revenue will increase due to an increase in various State programs, including Career Technical Education and Juvenile Court and Community Schools.
4. Other Local revenue will decrease due to a decrease in projected Special Education Regional Program revenue.

Expenditure Projections

1. Salaries and benefits will have a 4.00% cost of living applied.
2. Salaries and benefits will increase by approximately 1.5% due to step and column changes for existing staffing.
3. Health and welfare costs will increase by 10.00% partially due to an increase in health insurance premiums.
4. Expenditures for supplies and services will decrease 11% due to decreases in revenue.
5. Capital outlay will decrease due to planned building improvement project completion.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and teachers with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Administrator, Internal Services, at the Santa Barbara County Education Office, 4400 Cathedral Oaks Road, Santa Barbara, California, 93160-6307.

	Governmental Activities
Assets	
Deposits and investments	$ 126,773,453
Receivables	15,824,205
Prepaid expense	139,979
Lease receivable	5,785
Capital assets not depreciated or amortized	633,194
Capital assets, net of accumulated depreciation and amortization	8,356,223
Total assets	151,732,839
Deferred Outflows of Resources	
Deferred outflows of resources related to OPEB	691,898
Deferred outflows of resources related to pensions	19,305,272
Total deferred outflows of resources	19,997,170
Liabilities	
Accounts payable	22,688,675
Unearned revenue	16,151,188
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	3,003,302
OPEB liability due within one year	94,822
Long-term liabilities other than OPEB and pensions due in more than one year	3,325,251
Net other postemployment benefits (OPEB) liability due in more than one year	1,017,935
Aggregate net pension liability	52,918,179
Total liabilities	99,199,352
Deferred Inflows of Resources	
Deferred inflows of resources related to OPEB	181,778
Deferred inflows of resources related to pensions	3,967,718
Deferred inflows of resources related to leases	5,785
Total deferred inflows of resources	4,155,281
Net Position	
Investment in capital assets	7,726,438
Restricted for	
Capital projects	1,182,534
Educational programs	21,015,745
Child development	6,493,035
Unrestricted	31,957,624
Total net position	$ 68,375,376

Functions/Programs	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities
Governmental Activities				
Instruction	$ 25,143,148	$ 2,394,656	$ 21,877,118	$ (871,374)
Instruction-related activities				
Supervision of instruction	17,917,824	5,180,953	9,332,118	(3,404,753)
Instructional library, media, and technology	461,697	23,547	289,071	(149,079)
School site administration	4,447,755	389,589	3,964,290	(93,876)
Pupil services				
Home-to-school transportation	23,749	-	-	(23,749)
Food services	810,969	68	778,958	(31,943)
All other pupil services	11,497,452	1,404,793	10,163,964	71,305
Administration				
Data processing	4,026,635	863,817	579,050	(2,583,768)
All other administration	13,514,048	867,121	9,899,777	(2,747,150)
Plant services	2,914,333	40,236	545,482	(2,328,615)
Community services	55,418,245	667,566	57,244,246	2,493,567
Enterprise services	249,921	-	-	(249,921)
Interest on long-term liabilities	41,920	-	-	(41,920)
Other outgo	9,588,850	128,052	412,751	(9,048,047)
Total governmental activities	$ 146,056,546	$ 11,960,398	$ 115,086,825	(19,009,323)
General Revenues and Subventions				
Property taxes, levied for general purposes				25,088,619
Taxes levied for other specific purposes				356,386
Federal and State aid not restricted to specific purposes				5,004,823
Interest and investment earnings				5,917,719
Interagency revenues				168,155
Miscellaneous				1,879,896
Subtotal, general revenues and subventions				38,415,598
Change in Net Position				19,406,275
Net Position - Beginning, as previously reported				53,779,838
Adjustments (Note 16)				(4,810,737)
Net Position - Beginning, as restated				48,969,101
Net Position - Ending				$ 68,375,376

	County School Service Fund	Child Development Fund	Special Reserve Fund for Capital Outlay Projects	Total Governmental Funds
Assets				
Deposits and investments	$ 68,419,068	$ 23,556,975	$ 34,797,410	$ 126,773,453
Receivables	8,592,979	7,222,814	8,412	15,824,205
Due from other funds	5,209,653	2,850	2,680,171	7,892,674
Prepaid expenditures	139,979	-	-	139,979
Lease receivable	5,785	-	-	5,785
Total assets	$ 82,367,464	$ 30,782,639	$ 37,485,993	$ 150,636,096
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	$ 15,781,007	$ 6,864,241	$ 43,427	$ 22,688,675
Due to other funds	2,683,021	5,209,653	-	7,892,674
Unearned revenue	5,602,857	10,548,331	-	16,151,188
Total liabilities	24,066,885	22,622,225	43,427	46,732,537
Deferred Inflows of Resources				
Deferred inflows of resources related to leases	5,785	-	-	5,785
Fund Balances				
Nonspendable	144,979	-	-	144,979
Restricted	21,015,745	6,493,035	1,182,534	28,691,314
Assigned	-	1,667,379	36,260,032	37,927,411
Unassigned	37,134,070	-	-	37,134,070
Total fund balances	58,294,794	8,160,414	37,442,566	103,897,774
Total liabilities, deferred inflows of resources, and fund balances	$ 82,367,464	$ 30,782,639	$ 37,485,993	$ 150,636,096

Total Fund Balance - Governmental Funds		$ 103,897,774
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	$ 17,240,807	
Accumulated depreciation and amortization is	(8,251,390)	
Net capital assets		8,989,417
Deferred outflows of resources represent a consumption of net position in a future period and are not reported in the governmental funds. Deferred outflows of resources amounted to and related to		
Other postemployment benefits (OPEB) liability	691,898	
Aggregate net pension liability	19,305,272	
Total deferred outflows of resources		19,997,170
Deferred inflows of resources represent an acquisition of net position that applies to a future period and are not reported in the governmental funds. Deferred inflows of resources amount to and related to		
OPEB liability	(181,778)	
Aggregate net pension liability	(3,967,718)	
Total deferred inflows of resources		(4,149,496)
Aggregate net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		(52,918,179)
The County's OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.		(1,112,757)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of		
Leases	(865,175)	
Subscription-based IT arrangements	(397,804)	
Compensated absences	(5,065,574)	
Total long-term liabilities		(6,328,553)
Total net position - governmental activities		$ 68,375,376

Santa Barbara County Education Office

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

Year Ended June 30, 2025

	County School Service Fund	Child Development Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Fund	Total Governmental Funds
Revenues					
Local Control Funding Formula (LCFF)	$ 29,921,273	$ -	$ -	$ -	$ 29,921,273
Federal sources	1,764,907	21,079,516	-	54,851	22,899,274
Other State sources	8,473,986	49,280,691	-	-	57,754,677
Other local sources	53,456,504	1,636,750	1,170,020	-	56,263,274
Total revenues	93,616,670	71,996,957	1,170,020	54,851	166,838,498
Expenditures					
Current					
Instruction	22,787,814	3,887,172	-	-	26,674,986
Instruction-related activities					
Supervision of instruction	17,755,383	951,871	-	-	18,707,254
Instructional library, media, and technology	480,864	-	-	-	480,864
School site administration	1,376,608	3,257,421	-	-	4,634,029
Pupil services					
Home-to-school transportation	23,749	-	-	-	23,749
Food services	46,588	770,639	-	-	817,227
All other pupil services	11,985,378	-	-	-	11,985,378
Administration					
Data processing	4,164,942	-	-	-	4,164,942
All other administration	8,593,141	5,194,950	-	-	13,788,091
Plant services	2,578,571	120,715	369,662	-	3,068,948
Ancillary services	-	-	-	-	-
Community services	1,274,618	54,299,692	-	-	55,574,310
Other outgo	9,542,227	-	-	46,623	9,588,850
Enterprise services	258,833	-	-	-	258,833
Facility acquisition and construction	528,972	16,649	977,004	-	1,522,625
Debt service					
Principal	536,837	-	-	-	536,837
Interest and other	41,920	-	-	-	41,920
Total expenditures	81,976,445	68,499,109	1,346,666	46,623	151,868,843
Excess of Revenues Over Expenditures	11,640,225	3,497,848	(176,646)	8,228	14,969,655
Other Financing Sources (Uses)					
Transfers in	131,826	2,850	2,679,821	-	2,814,497
Other sources - leases	128,805	-	-	-	128,805
Other sources - SBITAs	397,911	-	-	-	397,911
Transfers out	(2,682,671)	(123,598)	-	(8,228)	(2,814,497)
Net Financing Sources (Uses)	(2,024,129)	(120,748)	2,679,821	(8,228)	526,716
Net Change in Fund Balances	9,616,096	3,377,100	2,503,175	-	15,496,371
Fund Balance - Beginning	48,678,698	4,783,314	34,939,391	-	88,401,403
Fund Balance - Ending	$ 58,294,794	$ 8,160,414	$ 37,442,566	$ -	$ 103,897,774

Total Net Change in Fund Balances - Governmental Funds		$ 15,496,371
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because		
Capital outlay to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation and amortization expense in the Statement of Activities. This is the amount by which depreciation and amortization exceeds capital outlay in the period.		
Depreciation and amortization expense	$ (1,046,762)	
Capital outlay	2,657,378	
Net expense adjustment		1,610,616
A loss on disposal of capital assets is reported in the government-wide Statement of Net Position, but is not recorded in the governmental funds.		(31,279)
The right-to-use leased assets were financed with leases. The amount financed by the leases is reported in the governmental funds as a source of financing. On the other hand, the leases are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.		(128,805)
Right-to-use subscription IT assets acquired this year were financed with Subscription-Based IT Arrangements (SBITAs). The amount financed by the SBITAs is reported in the governmental funds as a source of financing. On the other hand, the SBITAs are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.		(397,911)
In the Statement of Activities, certain operating expenses, such as compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between compensated absences earned and used.		(142,962)
In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows/inflows of resources and aggregate net pension liability during the year.		2,535,237

In the governmental funds, OPEB costs are based on benefit payments made for OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows/inflows of resources and OPEB liability during the year.	$ (71,829)
Payments of principal on lease and subscription liabilities is an expenditure in the governmental funds, but reduce long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.	
Leases	471,160
Subsciptions	65,677
Change in net position of governmental activities	$ 19,406,275

	Custodial Funds	Scholarship Fund
Assets		
Deposits and investments	$ 34,806,842	$ 3,317
Liabilities		
Due to other governments	$ 34,806,842	$ -
Net Position		
Restricted for scholarships	$ -	$ 3,317

	Custodial Funds	Scholarship Funds
Additions		
Contributions		
Fund collected for others	$ 1,800,453,121	$ 3,373
Investment earnings		
Interest	633,745	-
Net decrease in the fair value of investments	423,483	-
Total investment earnings	1,057,228	-
Total additions	1,801,510,349	3,373
Deductions		
Funds distributed to other LEAs	1,801,510,349	-
Administrative expense	-	56
Total deductions	1,801,510,349	56
Net Change In Fiduciary Net Position	-	3,317
Total Net Position - Beginning	-	-
Net Position - Ending	$ -	$ 3,317

Note 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

The Santa Barbara County Education Office (the "County") was established in the 1800's and became fiscally independent from the County of Santa Barbara on March 2, 1970. The County operates under the laws of the State of California. The County operates under a locally elected seven-member board form of government and provides administration and leadership, public information and government liaison to 20 school districts and two community college districts in Santa Barbara County. The County also provides educational services directly to individuals for special purposes.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Santa Barbara County Education Office, this includes general operations of the County.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The County's funds are grouped into two broad fund categories: governmental and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major and non-major governmental funds:

Major Governmental Funds

County School Service Fund The County School Service Fund accounts for all financial resources except those required to be accounted for in another fund. The County School Service Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of California.

One fund currently defined as a special revenue fund in the *California State Accounting Manual* (CSAM) does not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, is not substantially composed of restricted or committed revenue sources. While this fund is authorized by statute and will remain open for internal reporting purposes, this fund functions effectively as an extension of the County School Service Fund, and accordingly has been combined with the County School Service Fund for presentation in these audited financial statements.

As a result, the County School Service Fund reflects an increase of $18,349,792 in fund balance.

Child Development Fund The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.

Special Reserve Fund for Capital Outlay Projects The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of the County School Service Fund monies for capital outlay purposes (*Education Code* Section 42840).

Non-Major Governmental Fund

Special Revenue Funds The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Forest Reserve Fund** The Forest Reserve Fund exists to account separately for Federal forest reserve funds received by offices of county superintendents for distribution to the Local Educational Entities (*Education Code* Section 2300; *Government Code* Section 29484).

Fiduciary Funds Fiduciary funds are used to account for resources held for the benefit of parties outside the County and are not available to support the County's own programs. Fiduciary funds are split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The three types of trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics.

Custodial funds are used to account for resources, not in a trust, that are held by the County for other parties outside the County's reporting entity. The County's custodial funds are used to account for the payroll taxes and retirement payments for all public educational agencies in Santa Barbara County and to account for funds donated for scholarships.

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each governmental program and excludes fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The County does not allocate indirect expenses to functions in the Statement of Activities, except for depreciation and amortization of capital assets. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the County. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws and regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Fund Financial Statements Fund financial statements report detailed information about the County. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major governmental funds are aggregated and presented in a single column.

- **Governmental Funds** All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds on a modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

- **Fiduciary Funds** Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the County.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. The County considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Unearned Revenue Unearned revenues arise when resources are received by the County before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the County has a legal claim to the resources, the liability for unearned revenue is removed from the financial statements and the revenue is recognized.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide financial statements.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in the county investment pool are determined by the program sponsor.

The County's investment in the county treasury is measured at fair value on a recurring basis, which is determined by the fair value per share of the underlying portfolio determined by the program sponsor. Positions in this investment pool are not required to be categorized within the fair value hierarchy.

Prepaid Expenditures (Expenses)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets, Depreciation, and Amortization

Capital assets are long-lived assets of the County. The County maintains a capitalization threshold of $5,000. The County does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized but are expensed as incurred.

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide Statement of Net Position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements, 5 to 50 years; equipment, 2 to 15 years. Land is not depreciated.

The County records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2025.

Right-to-use leased assets are recognized at the lease commencement date and represent the County's right-to-use an underlying asset for the lease term. Right-to-use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the leased asset into service. Right-to-use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period varies from three to ten years.

Right-to-use subscription IT assets are recognized at the subscription commencement date and represent the County's right-to-use the underlying IT asset for the subscription term. Right-to-use subscription IT assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right-to-use subscription IT assets are amortized over the shorter of the subscription term or useful life of the underlying asset using the straight-line method . The amortization period varies from two to five years.

Lease Receivable

The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental activities column of the Statement of Net Position.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned for leave balances that are more likely than not to be used for compensated leave or settled through cash or noncash means. The entire compensated absence liability is reported on the government-wide Statement of Net position. For governmental funds, a liability for compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, only the portion of accumulated sick leave that is more likely than not to be used by the employee for paid leave is recognized as a liability in the County's financial statements. Credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive 0.004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time. The portion of sick leave that is more likely than not to be settled through conversion to service credit for employee retirement plans is not included in the County's liability for compensated absences.

Accrued Liabilities and Long-Term Liabilities

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full, from current financial resources, are reported as liabilities of the funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, leases, and long-term loans are recognized as liabilities in the governmental fund financial statements when due.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense until then. The County reports deferred outflows of resources for pension related items and for OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County reports deferred inflows of resources related to leases, for pension related items, and for OPEB related items.

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the County School Service Fund.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the County Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the County Plan and the MPP. For this purpose, the County Plan and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The total OPEB liability attributable to the governmental activities will be paid primarily by the County School Service Fund.

Lease Liabilities

Lease liabilities represent the County's obligation to make lease payments arising from the lease. The County recognizes a lease liability in the government-wide financial statements. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments is discounted based on a borrowing rate determined by the County.

Subscription Liabilities

Subscription liabilities represent the County's obligation to make subscription payments arising from the subscription contract. Subscription liabilities are recognized at the subscription commencement date based on the present value of future subscription payments expected to be made during the subscription term. The present value of the subscription payments is discounted based on a borrowing rate determined by the County.

Fund Balances - Governmental Funds

As of June 30, 2025, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the County. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board. The County currently does not have any committed funds.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the County's adopted policy, only the governing board or chief business officer/assistant superintendent of business services may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Minimum Fund Balance Policy

It has been the practice of the governing board to adopt a budget and also to ensure throughout the year that interim budget reports are built reflecting a minimum fund balance for the County School Service Fund which is sufficient to protect the County against revenue shortfalls, unexpected expenditures, and to meet the cash-flow needs of the office, recognizing the impact of state deferrals and the practice of advancing cash to programs that begin before funding is received. This practice of reserving for economic uncertainties necessitates starting with the State's recommended minimum reserve of two percent and adding to its sufficient unassigned reserves to meet the unique cash needs of the County.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position related to net of investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The County has no related debt outstanding as of June 30, 2025. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report $28,691,314 of restricted net position.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 11 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Santa Barbara bills and collects the taxes on behalf of the County. Local property tax revenues are recorded when received.

Adoption of New Accounting Standard

Implementation of GASB Statement No. 101

As of June 30, 2025, the County adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. The effect of the implementation of this standard on beginning net position is disclosed in Note 16.

Implementation of GASB Statement No. 102

As of June 30, 2025, the County adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires management to evaluate whether there are risks related to a government's vulnerabilities due to certain concentrations or constraints that require disclosure.

Note 2 - Deposits and Investments

Summary of Deposits and Investments

Deposits and investments as of June 30, 2025, are classified in the accompanying financial statements as follows:

Governmental funds	$ 126,773,453
Fiduciary funds	34,810,159
Total deposits and investments	$ 161,583,612

Deposits and investments as of June 30, 2025, consist of the following:

Cash on hand and in banks	$ 317,780
Cash in revolving	5,000
Investments	161,260,832
Total deposits and investments	$ 161,583,612

Policies and Practices

The County is authorized under California *Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury - The County is considered to be an involuntary participant in an external investment pool as the County is required to deposit all receipts and collections of monies with their county treasurer (*Education Code* Section 41001). The fair value of the County's investment in the pool is reported in the accounting financial statements at amounts based upon the County's pro-rata share of the fair value provided by the county treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the county treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County manages its exposure to interest rate risk by investing in the Santa Barbara County Treasury Investment Pool. The County maintains an investment of $161,260,832 with the Santa Barbara County Treasury Investment Pool. This investment has an average weighted maturity of 664 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment in the Santa Barbara County Treasury Investment Pool is not required to be rated, nor has it been rated as of June 30, 2025.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a policy for custodial credit risk for deposits. However, the California *Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2025, the County's bank balance of $8,317 was not exposed to custodial credit risk because it was fully insured.

Note 3 - Receivables

Receivables at June 30, 2025, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	County School Service Fund	Child Development Fund	Special Reserve Fund for Capital Outlay Projects	Total Governmental Activities
Federal Government				
Categorical aid	$ 986,517	$ 534,189	$ -	$ 1,520,706
State Government				
Categorical aid	2,423,368	2,241,066	-	4,664,434
Lottery	4,620	-	-	4,620
Other state source	2,561	-	-	2,561
Local Government				
Interest	980,731	181,400	8,412	1,170,543
Other local sources	4,195,182	4,266,159	-	8,461,341
Total	$ 8,592,979	$ 7,222,814	$ 8,412	$ 15,824,205

Note 4 - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2025, was as follows:

	Balance July 1, 2024	Additions	Deductions	Balance June 30, 2025
Governmental Activities				
Capital assets not being depreciated or amortized				
Land	$ 500,000	$ -	$ -	$ 500,000
Construction in progress	124,322	1,118,161	(1,109,289)	133,194
Total capital assets not being depreciated or amortized	624,322	1,118,161	(1,109,289)	633,194
Capital assets being depreciated and amortized				
Land improvements	95,830	-	-	95,830
Buildings and improvements	6,521,819	1,355,477	-	7,877,296
Furniture and equipment	5,233,215	672,830	(273,349)	5,632,696
Right-to-use leased buildings and improvements	1,587,123	93,483	-	1,680,606
Right-to-use leased furniture and equipment	713,759	128,805	(6,470)	836,094
Right-to-use subscription IT assets	87,180	397,911	-	485,091
Total capital assets being depreciated	14,238,926	2,648,506	(279,819)	16,607,613
Total capital assets	14,863,248	3,766,667	(1,389,108)	17,240,807
Accumulated depreciation and amortization				
Land improvements	(76,964)	(980)	-	(77,944)
Buildings and improvements	(2,187,177)	(216,531)	-	(2,403,708)
Furniture and equipment	(4,044,079)	(199,559)	242,070	(4,001,568)
Right-to-use leased buildings and improvements	(794,999)	(381,425)	-	(1,176,424)
Right-to-use leased furniture and equipment	(330,519)	(148,025)	6,470	(472,074)
Right-to-use subscription IT assets	(19,430)	(100,242)	-	(119,672)
Total accumulated depreciation and amortization	(7,453,168)	(1,046,762)	248,540	(8,251,390)
Net depreciable and amortizable capital assets	6,785,758	1,601,744	(31,279)	8,356,223
Governmental activities capital assets, net	$ 7,410,080	$ 2,719,905	$ (1,140,568)	$ 8,989,417

Depreciation and amortization expense was charged to governmental functions as follows:

Governmental Activities	
Instruction	$ 557,942
Supervision of instruction	6,449
Instructional library, media, and technology	522
Data processing	48,187
All other administration	229,978
Plant services	203,684
Total depreciation and amortization expense governmental activities	$ 1,046,762

Note 5 - Lease Receivable

Lease receivables are recorded by the County at the present value of future lease payments expected to be received from the lessee during the lease term, reduced by any provisions of estimated uncollectible amounts. Lease receivables are subsequently reduced over the life of the lease as cash is received in the applicable reporting period. The present value of future lease payments to be received are discounted based on the interest rate the County charges the lessee. The County has accrued a receivable for leasing facilities. This lease expires July 31, 2025. During the year ended June 30, 2025, the County recognized $69,104 in lease revenues related to this agreement. At June 30, 2025, the County recorded $5,785 in lease receivables and deferred inflows of resources. The County used an interest rate of 2.09% to calculate the present value of the lease, based on rates available to finance real estate over the same time period.

Note 6 - Interfund Transactions

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2025, between major governmental funds are as follows:

	Due From		
Due To	County School Service Fund	Child Development Fund	Total
County School Service Fund	$ -	$ 5,209,653	$ 5,209,653
Child Development Fund	2,850	-	2,850
Special Reserve Fund for Capital Outlay Projects	2,680,171	-	2,680,171
Total	$ 2,683,021	$ 5,209,653	$ 7,892,674

The balance of $5,209,653 due to the County School Service Fund from the Child Development Fund resulted from payroll and indirect cost charges.

The balance of $2,850 due to the Child Development Fund from the County School Service Fund resulted from a program balance adjustment transfer.

The balance of $2,680,171 due to the Special Reserve Fund for Capital Outlay Projects from the County School Service Fund is for future capital outlay purposes.

Operating Transfers

Interfund transfers for the year ended June 30, 2025, consisted of the following:

	Transfer From			
Transfer To	County School Service Fund	Child Development Fund	Non-Major Governmental Funds	Total
County School Service Fund	$ -	$ 123,598	$ 8,228	$ 131,826
Child Development Fund	2,850	-	-	2,850
Special Reserve Fund for Capital Outlay Projects	2,679,821	-	-	2,679,821
Total	$ 2,682,671	$ 123,598	$ 8,228	$ 2,814,497

The County School Service Fund transferred program funds to the Child Development Fund.	$ 2,850
The County School Service Fund transferred to the Special Reserve Fund for Capital Outlay Projects for future capital outlay purposes.	2,679,821
The Child Development Fund transferred a program payment to the County School Service Fund.	123,598
The Forest Reserve Non-Major Governmental Fund transferred to the County School Service Fund for the County Education Office's portion of the grant.	8,228
Total	$ 2,814,497

Note 7 - Accounts Payable

Accounts payable at June 30, 2025, consisted of the following:

	County School Service Fund	Child Development Fund	Special Reserve Fund for Capital Outlay Projects	Total Governmental Activities
LCFF apportionment	$ 8,814,256	$ -	$ -	$ 8,814,256
Salaries and benefits	520,608	45,996	-	566,604
Other vendor payables	6,446,143	6,818,245	43,427	13,307,815
Total	$ 15,781,007	$ 6,864,241	$ 43,427	$ 22,688,675

Note 8 - Unearned Revenue

Unearned revenue at June 30, 2025, consists of the following:

	County School Service Fund	Child Development Fund	Total
Federal financial assistance	$ 43,562	$ 1,409,261	$ 1,452,823
State categorical aid	2,340,837	9,139,070	11,479,907
Other local	3,218,458	-	3,218,458
Total	$ 5,602,857	$ 10,548,331	$ 16,151,188

Note 9 - Long-Term Liabilities other than OPEB and Pensions

Summary

The changes in the County's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2024, as Restated	Additions	Deductions	Balance June 30, 2025	Due in One Year
Long-Term Liabilities					
Leases	$ 1,207,530	$ 128,805	$ (471,160)	$ 865,175	$ 546,598
Subscription-based IT arrangements	65,570	397,911	(65,677)	397,804	145,935
Compensated absences	4,922,612	142,962	-	5,065,574	2,310,769
Total	$ 6,195,712	$ 669,678	$ (536,837)	$ 6,328,553	$ 3,003,302

The change in compensated absences is presented as a net change.

The leases and subscription-based IT arrangements will be paid by the County School Service Fund.

Leases

The County has entered into several agreements to lease copiers and real property. The annual interest rates charged on the leases range from 2.00% to 4.00%. At June 30, 2025, the County has recognized right-to-use leased assets of $868,202, net of accumulated amortization, and a lease liability of $865,175 related to these agreements. During the fiscal year, the County recorded $529,450 in amortization expense and $21,050 in interest expense for the right-to-use the leased assets.

The remaining principal and interest payment requirements for the lease obligation debt as of June 30, 2025 are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 546,598	$ 20,592	$ 567,190
2027	243,610	6,371	249,981
2028	33,815	3,195	37,010
2029	28,241	1,503	29,744
2030	12,911	213	13,124
Total	$ 865,175	$ 31,874	$ 897,049

Subscriptions-Based Information Technology Arrangements (SBITAs)

The County entered into a SBITA for software for administrative uses. At June 30, 2025, the County has recognized right-to-use subscriptions IT assets of $365,419, net of accumulated amortization, and a SBITA liability of $397,804 related to this agreement. During the fiscal year, the County recorded $100,242 in amortization expense. The County is required to make principal and interest payments through October 2028. The subscriptions have interest rates of 5.00%.

The remaining principal and interest payment requirements for the SBITA obligation debt as of June 30, 2025 are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 145,935	$ 17,829	$ 163,764
2027	139,421	10,237	149,658
2028	110,681	2,664	113,345
2029	1,767	23	1,790
Total	$ 397,804	$ 30,753	$ 428,557

Note 10 - Net Other Postemployment Benefit (OPEB) Liability

For the fiscal year ended June 30, 2025, the County reported net OPEB liability, deferred outflows, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
County Plan	$ 1,013,849	$ 691,898	$ 181,778	$ 189,573
Medicare Premium Payment (MPP) Program	98,908	-	-	(9,681)
Total	$ 1,112,757	$ 691,898	$ 181,778	$ 179,892

The details of each plan are as follows:

County Plan

Plan Administration

The County's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. Management of the Plan is vested in the County's management.

Plan Membership

At June 30, 2024, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	13
Active employees	399
Total	412

Benefits Provided

The Plan provides medical insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The County's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

The benefit payment requirements of the Plan members and the County are established and may be amended by the County, the Santa Barbara County Education Association (SBCEA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements. For the measurement period of June 30, 2025, the County paid $108,063 in benefits, of which $92,318 is due to the implicit rate subsidy.

Total OPEB Liability of the County

The County's total OPEB liability of $1,013,849 was measured as of June 30, 2025, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2024.

Actuarial Assumptions

The total OPEB liability as of June 30, 2025 was determined by applying updated procedures to the financial reporting actuarial valuation as of June 30, 2024 and rolling forward the total OPEB liability to June 30, 2025. The following assumptions were applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	2.75%, average, including inflation
Discount rate	5.2% for 2025
Healthcare trend rate	4.00%

The discount rate was based on the Bond Buyer 20 Bond Index.

Mortality rates were based on the 2020 CalSTRS Mortality Table for certificated employees and the 2021 CalPERS Mortality for Miscellaneous and Schools Employees Table for classified employees.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actual experience study for the period beginning July 1, 2023 to June 30, 2024.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, June 30, 2024	$ 1,117,390
Service cost	66,512
Interest	43,097
Changes of assumptions	(105,087)
Benefit payments	(108,063)
Net change in total OPEB liability	(103,541)
Balance, June 30, 2025	$ 1,013,849

Changes of assumptions reflect a change in the discount rate from 3.93% in 2024 to 5.20% in 2025.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Total OPEB Liability
1% decrease (4.20%)	$ 1,097,664
Current discount rate (5.20%)	1,013,849
1% increase (6.20%)	953,520

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

Healthcare Cost Trend Rate	Total OPEB Liability
1% decrease (3.00%)	$ 901,411
Current healthcare cost trend rate (4.00%)	1,013,849
1% increase (5.00%)	1,137,831

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the County recognized OPEB expense of $189,573. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 690,581	$ 1,206
Changes of assumptions	1,317	180,572
Total	$ 691,898	$ 181,778

The deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2026	$ 79,964
2027	79,964
2028	79,964
2029	79,964
2030	79,964
Thereafter	110,300
Total	$ 510,120

Medicare Premium Payment (MPP) Program

Plan Description

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2023 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: https://www.calstrs.com/forms-publications.

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly County benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Net OPEB Liability and OPEB Expense

At June 30, 2025, the County reported a liability of $98,908 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The County's proportion of the net OPEB liability was based on a projection of the County's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The County's proportionate share for the measurement period June 30, 2024 and June 30, 2023, respectively, was 0.0371%, and 0.0358%, resulting in a net increase in the proportionate share of 0.0013%.

For the year ended June 30, 2025, the County recognized OPEB expense of $(9,681).

Actuarial Methods and Assumptions

The June 30, 2024 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total OPEB liability to June 30, 2024, using the assumptions listed in the following table:

Measurement Date	June 30, 2024	June 30, 2023
Valuation Date	June 30, 2023	June 30, 2022
Experience Study	July 1, 2007 through June 30, 2022	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.93%	3.65%
Medicare Part A Premium Cost Trend Rate	5.00%	4.50%
Medicare Part B Premium Cost Trend Rate	6.50%	5.40%

For the valuation as of June 30, 2023, CalSTRS uses a generational mortality assumption, which is based off generational mortality tables that reflect expected future improvements in mortality and includes a base table and a projection table. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among members. The projection table reflects the expected annual reduction in mortality rates at each age. The current mortality assumption uses a base year of 2023, and projected improvement is based on the MP–2021 Ultimate Projection Scale.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 154 or an average of 0.12% of the potentially eligible population (132,333).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2024, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

As the MPP Program is funded on a pay-as-you-go basis, the OPEB plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, the MPP Program used the Bond Buyer's 20-Bond GO Index from Bondbuyer.com as of June 30, 2024, as the discount rate, which was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate as of June 30, 2024, was 3.93%, which is an increase of 0.28% from 3.65% as of June 30, 2023.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net OPEB Liability
1% decrease (2.93%)	$ 106,719
Current discount rate (3.93%)	98,908
1% increase (4.93%)	92,039

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the County's proportionate share of the net OPEB liability calculated using the Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rates	Net OPEB Liability
1% decrease (4.00% Part A and 5.50% Part B)	$ 91,627
Current Medicare costs trend rates (5.00% Part A and 6.50% Part B)	98,908
1% increase (6.00% Part A and 7.50% Part B)	107,036

Note 11 - Fund Balances

Fund balances are composed of the following elements:

	County School Service Fund	Child Development Fund	Special Reserve Fund for Capital Outlay Projects	Total
Nonspendable				
Revolving cash	$ 5,000	$ -	$ -	$ 5,000
Prepaid expenditures	139,979	-	-	139,979
Total nonspendable	144,979	-	-	144,979
Restricted				
Legally restricted programs	21,015,745	6,493,035	-	27,508,780
Capital projects	-	-	1,182,534	1,182,534
Total restricted	21,015,745	6,493,035	1,182,534	28,691,314
Assigned				
Child development	-	1,667,379	-	1,667,379
Capital projects	-	-	36,260,032	36,260,032
Total assigned	-	1,667,379	36,260,032	37,927,411
Unassigned				
Reserve for economic uncertainties	18,349,792	-	-	18,349,792
Remaining unassigned	18,784,278	-	-	18,784,278
Total unassigned	37,134,070	-	-	37,134,070
Total	$ 58,294,794	$ 8,160,414	$ 37,442,566	$ 103,897,774

Note 12 - Risk Management

The County is exposed to various risks of losses related to torts; thefts, damage, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The County's risk management activities are recorded in the County School Service Fund. The County participates in the various public entity risk pools for health, workers' compensation, and property and liability risks. The participation in the public entity risk pools represents a transfer of risk to the pools. Provisions of the agreements with the public entity risk pools provide for additional assessments for deficits within the pool based upon specific calculations. As of June 30, 2025, information was not available that indicates that the County has an outstanding obligation for any calculated deficits. Settled claims have not exceeded coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. See Note 15 for additional information regarding the pools.

Note 13 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2025, the County reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS	$ 17,083,905	$ 7,613,153	$ 2,900,094	$ 1,363,993
CalPERS	35,834,274	11,692,119	1,067,624	5,988,279
Total	$ 52,918,179	$ 19,305,272	$ 3,967,718	$ 7,352,272

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The County contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2023, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at:
https://www.calstrs.com/forms-publications

Benefits Provided

The STRP provides retirement, disability, and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The County contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2025, are summarized as follows:

	STRP Defined Benefit Program	
Hire date	On or before December 31, 2012	On or after January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	19.10%	19.10%
Required state contribution rate	10.828%	10.828%

Contributions

Required member local educational agencies and the State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2025, are presented above and the County's total contributions were $3,578,292.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the County reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the County. The amount recognized by the County as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the County were as follows:

Total net pension liability, including State share	
Proportionate share of net pension liability	$ 17,083,905
State’s proportionate share of the net pension liability	7,838,154
Total	$ 24,922,059

The net pension liability was measured as of June 30, 2024. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating local educational agencies and the State, actuarially determined. The County's proportionate share for the measurement period June 30, 2024 and June 30, 2023, respectively, was 0.0254% and 0.0242%, resulting in a net increase in the proportionate share of 0.0012%.

For the year ended June 30, 2025, the County recognized pension expense of $1,363,993. In addition, the County recognized pension expense and revenue of $713,572 for support provided by the State. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 3,578,292	$ -
Change in proportion and differences between contributions made and County's proportionate share of contributions	2,027,669	917,319
Differences between projected and actual earnings on pension plan investments	-	68,934
Differences between expected and actual experience in the measurement of the total pension liability	1,932,409	747,070
Changes of assumptions	74,783	1,166,771
Total	$ 7,613,153	$ 2,900,094

The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2026	$ (1,145,257)
2027	1,379,313
2028	(112,535)
2029	(190,455)
Total	$ (68,934)

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and County's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2026	$ 88,460
2027	91,549
2028	230,450
2029	259,484
2030	478,825
Thereafter	54,933
Total	$ 1,203,701

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023 and rolling forward the total pension liability to June 30, 2024. The financial reporting actuarial valuation as of June 30, 2023, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Experience study	July 1, 2007 through June 30, 2022
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which is based off generational mortality tables that reflect expected future improvements in mortality and includes a base table and a projection table. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection table reflects the expected annual reduction in mortality rates at each age. The current mortality assumption uses a base year of 2023, and projected improvement is based on the MP–2021 Ultimate Projection Scale.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2024 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. The assumed asset allocation and best estimates of the expected rates of return for each major asset class for the year ended June 30, 2024, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	38%	5.25%
Real estate	15%	4.05%
Private equity	14%	6.75%
Fixed income	14%	2.45%
Risk mitigating strategies	10%	2.25%
Inflation sensitive	7%	3.65%
Cash/liquidity	2%	0.1%

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the County's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	$ 30,386,676
Current discount rate (7.10%)	17,083,905
1% increase (8.10%)	5,975,538

California Public Employees' Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2023 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: https://www.calpers.ca.gov/page/forms-publications.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013) and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2025, are summarized as follows:

	School Employer Pool (CalPERS)	
Hire date	On or before December 31, 2012	On or after January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	8.00%
Required employer contribution rate	27.050%	27.050%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2025, are presented above and the total County contributions were $6,309,217.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2025, the County reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling $35,834,274. The net pension liability was measured as of June 30, 2024. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating school County's, actuarially determined. The County's proportionate share for the measurement period June 30, 2024 and June 30, 2023, respectively, was 0.1003% and 0.1012%, resulting in a net decrease in the proportionate share of 0.0009%.

For the year ended June 30, 2025, the County recognized pension expense of $5,988,279. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 6,309,217	$ -
Change in proportion and differences between contributions made and County's proportionate share of contributions	194,710	811,159
Differences between projected and actual earnings on pension plan investments	1,391,955	-
Differences between expected and actual experience in the measurement of the total pension liability	3,004,179	256,465
Changes of assumptions	792,058	-
Total	$ 11,692,119	$ 1,067,624

The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2026	$ (11,999)
2027	2,164,172
2028	(319,783)
2029	(440,435)
Total	$ 1,391,955

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2026	$ 1,535,736
2027	779,482
2028	608,105
Total	$ 2,923,323

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023 and rolling forward the total pension liability to June 30, 2024. The financial reporting actuarial valuation as of June 30, 2023, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	6.90%
Investment rate of return	6.90%
Consumer price inflation	2.30%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity - cap-weighted	30%	4.54%
Global equity non-cap-weighted	12%	3.84%
Private equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed securities	5%	0.50%
Investment grade corporates	10%	1.56%
High yield	5%	2.27%
Emerging market debt	5%	2.48%
Private debt	5%	3.57%
Real assets	15%	3.21%
Leverage	(5%)	(0.59%)

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the SEP fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on the School Employer Pool investments was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the County's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (5.90%)	$ 53,232,113
Current discount rate (6.90%)	35,834,274
1% increase (7.90%)	21,462,274

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The County has elected to use Social Security as its alternative plan. Contributions made by the County and employees are calculated according to Federal law.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the County. These payments consist of State County School Service Fund contributions to CalSTRS in the amount of $1,582,696 (10.828% of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

Note 14 - Commitments and Contingencies

Grants

The County received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the County School Service Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the County at June 30, 2025.

Litigation

The County is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the County at June 30, 2025.

Note 15 - Participation in Public Entity Risk Pools and Joint Power Authorities

The County is a member of the Self-Insured Schools of California (SISC II and SISC III) and the Santa Barbara County Schools Self-Insurance Program for Employees (SIPE) public entity risk pools and the Special Education Local Plan Authority (SELPA) joint powers authority (JPA). The County pays an annual premium to each entity for its property and liability, health benefits, and workers' compensation coverage. The relationships between the County, the pools, and the JPA are such that they are not component units of the County for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the County are included in these statements. Audited financial statements are available from the respective entities.

During the year ended June 30, 2025, the County made payments of $69,223, $10,388,177, and $755,497 to SISC II, SISC III, and SIPE, respectively, for services received.

Note 16 - Restatement

Change in Accounting Principle

As of June 30, 2025, the County adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. Therefore, compensated absences current portion and compensated absences noncurrent portion were increased by $2,033,872 and $2,776,865, respectively, as of July 1, 2024. The effect of this change in accounting principle is described in the table below.

Governmental Activities	
Net Position - Beginning, as previously reported on June 30, 2024	$ 53,779,838
Change in accounting principle	(4,810,737)
Net Position - Beginning, as restated on July 1, 2024	$ 48,969,101

Required Supplementary Information
June 30, 2025

Santa Barbara County Education Office

	Budgeted Amounts			Variances - Positive (Negative)
	Original	Final	Actual	Final to Actual
Revenues				
Local Control Funding Formula	$ 28,648,227	$ 29,965,948	$ 29,921,273	$ (44,675)
Federal sources	1,539,667	1,748,134	1,764,907	16,773
Other State sources	8,616,955	8,487,681	8,473,986	(13,695)
Other local sources	47,007,942	56,364,431	53,456,504	(2,907,927)
Total revenues [1]	85,812,791	96,566,194	93,616,670	(2,949,524)
Expenditures				
Current				
Certificated salaries	21,051,506	19,854,101	18,274,410	1,579,691
Classified salaries	20,791,415	21,450,580	20,198,223	1,252,357
Employee benefits	21,907,068	20,374,661	18,581,845	1,792,816
Books and supplies	1,313,576	1,469,057	969,507	499,550
Services and operating expenditures	15,547,671	22,135,884	17,234,720	4,901,164
Other outgo	271,496	1,173,357	4,303,700	(3,130,343)
Capital outlay	3,095,980	4,523,304	1,835,283	2,688,021
Debt service				
Debt service - principal	-	-	536,837	(536,837)
Debt service - interest and other	-	-	41,920	(41,920)
Total expenditures [1]	83,978,712	90,980,944	81,976,445	9,004,499
Excess of Revenues Over Expenditures	1,834,079	5,585,250	11,640,225	6,054,975
Other Financing Sources (Uses)				
Transfers in	6,020	6,020	131,826	125,806
Other sources - leases	-	160,949	128,805	(32,144)
Other sources - SBITAs	-	397,911	397,911	-
Transfers out	(1,155,921)	(1,155,921)	(2,682,671)	(1,526,750)
Net Financing Uses	(1,149,901)	(591,041)	(2,024,129)	(1,433,088)
Net Change in Fund Balances	684,178	4,994,209	9,616,096	4,621,887
Fund Balance - Beginning	48,678,698	48,678,698	48,678,698	-
Fund Balance - Ending	$ 49,362,876	$ 53,672,907	$ 58,294,794	$ 4,621,887

[1] Due to the consolidation of Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects for reporting purposes into the County School Service Fund, additional revenues and expenditures pertaining to this fund is included in the Actual (GAAP Basis) revenues and expenditures, however, are not included in the original and final County School Service Fund budgets.

	Budgeted Amounts			Variances - Positive (Negative)
	Original	Final	Actual	Final to Actual
Revenues				
Federal sources	$ 16,052,803	$ 20,527,462	$ 21,079,516	$ 552,054
Other State sources	47,327,620	54,397,451	49,280,691	(5,116,760)
Other local sources	364,661	446,693	1,636,750	1,190,057
Total revenues	63,745,084	75,371,606	71,996,957	(3,374,649)
Expenditures				
Current				
Certificated salaries	2,634,918	2,784,787	2,826,013	(41,226)
Classified salaries	3,089,592	3,291,621	3,543,261	(251,640)
Employee benefits	3,636,728	3,566,698	3,382,344	184,354
Books and supplies	401,718	573,066	394,183	178,883
Services and operating expenditures	47,132,085	55,375,632	53,103,699	2,271,933
Other outgo	1,225,000	171,098	5,194,954	(5,023,856)
Capital outlay	4,682,400	5,362,650	54,655	5,307,995
Total expenditures	62,802,441	71,125,552	68,499,109	2,626,443
Excess (Deficiency) of Revenues Over Expenditures	942,643	4,246,054	3,497,848	(748,206)
Other Financing Sources				
Transfers in	-	-	2,850	2,850
Net Change in Fund Balances	942,643	4,246,054	3,377,100	(868,954)
Fund Balance - Beginning	4,783,314	4,783,314	4,783,314	-
Fund Balance - Ending	$ 5,725,957	$ 9,029,368	$ 8,160,414	$ (868,954)

Santa Barbara County Education Office

Schedule of Changes in the County's Total OPEB Liability and Related Ratios

Year Ended June 30, 2025

	2025	2024	2023	2022
Total OPEB Liability				
Service cost	$ 66,512	$ 46,058	$ 45,566	$ 58,296
Interest	43,097	28,844	28,406	19,800
Difference between expected and actual experience	-	345,419	-	(1,750)
Changes of assumptions	(105,087)	(38,677)	(6,061)	(69,215)
Benefit payments	(108,063)	(62,940)	(97,721)	(132,329)
Net change in total OPEB liability	(103,541)	318,704	(29,810)	(125,198)
Total OPEB Liability - Beginning	1,117,390	798,686	828,496	953,694
Total OPEB Liability - Ending	$ 1,013,849	$ 1,117,390	$ 798,686	$ 828,496
Covered Payroll	N/A[1]	N/A[1]	N/A[1]	N/A[1]
Total OPEB Liability as a Percentage of Covered Payroll	N/A[1]	N/A[1]	N/A[1]	N/A[1]
Measurement Date	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022

	2021	2020	2019	2018
Total OPEB Liability				
Service cost	$ 56,373	$ 2,066	$ 2,006	$ 2,749
Interest	21,244	7,181	72	106
Difference between expected and actual experience	-	815,268	(118,214)	12,033
Changes of assumptions	2,272	-	(5,126)	-
Benefit payments	(127,331)	(55,011)	(87,512)	(135,087)
Net change in total OPEB liability	(47,442)	769,504	(208,774)	(120,199)
Total OPEB Liability - Beginning	1,001,136	231,632	440,406	560,605
Total OPEB Liability - Ending	$ 953,694	$ 1,001,136	$ 231,632	$ 440,406
Covered Payroll	N/A[1]	N/A[1]	N/A[1]	N/A[1]
Total OPEB Liability as a Percentage of Covered Payroll	N/A[1]	N/A[1]	N/A[1]	N/A[1]
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

Year ended June 30,	2025	2024	2023	2022
Proportion of the net OPEB liability	0.0371%	0.0358%	0.0340%	0.0356%
Proportionate share of the net OPEB liability	$ 98,908	$ 108,589	$ 111,906	$ 142,089
Covered payroll	N/A[1]	N/A[1]	N/A[1]	N/A[1]
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A[1]	N/A[1]	N/A[1]	N/A[1]
Plan fiduciary net position as a percentage of the total OPEB liability	(1.02%)	(0.96%)	(0.94%)	(0.80%)
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021

Year ended June 30,	2021	2020	2019	2018
Proportion of the net OPEB liability	0.0341%	0.0417%	0.0413%	0.0475%
Proportionate share of the net OPEB liability	$ 166,379	$ 155,282	$ 158,149	$ 199,685
Covered payroll	N/A[1]	N/A[1]	N/A[1]	N/A[1]
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A[1]	N/A[1]	N/A[1]	N/A[1]
Plan fiduciary net position as a percentage of the total OPEB liability	(0.71%)	(0.81%)	(0.40%)	0.01%
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

[1] As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Note : In the future, as data becomes available, ten years of information will be presented.

CalSTRS	2025	2024	2023	2022	2021
Proportion of the net pension liability	0.0254%	0.0242%	0.0226%	0.0237%	0.0225%
Proportionate share of the net pension liability	$ 17,083,905	$ 18,426,499	$ 15,728,602	$ 10,784,947	$ 21,835,083
State's proportionate share of the net pension liability	7,838,154	8,828,654	7,876,822	5,426,567	11,255,988
Total	$ 24,922,059	$ 27,255,153	$ 23,605,424	$ 16,211,514	$ 33,091,071
Covered payroll	$ 17,014,215	$ 14,697,262	$ 13,274,297	$ 12,764,495	$ 12,253,158
Proportionate share of the net pension liability as a percentage of its covered payroll	100.41%	125.37%	118.49%	84.49%	178.20%
Plan fiduciary net position as a percentage of the total pension liability	84%	81%	81%	87%	72%
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020

	2020	2019	2018	2017	2016
Proportion of the net pension liability	0.0236%	0.0230%	0.0262%	0.0292%	0.0340%
Proportionate share of the net pension liability	$ 21,288,721	$ 21,156,279	$ 24,245,483	$ 23,576,845	$ 22,899,487
State's proportionate share of the net pension liability	11,614,419	12,112,959	14,343,423	13,421,877	12,111,304
Total	$ 32,903,140	$ 33,269,238	$ 38,588,906	$ 36,998,722	$ 35,010,791
Covered payroll	$ 12,624,889	$ 12,645,412	$ 13,963,752	$ 15,518,108	15,541,351
Proportionate share of the net pension liability as a percentage of its covered payroll	168.63%	167.30%	173.63%	151.93%	147.35%
Plan fiduciary net position as a percentage of the total pension liability	73%	71%	69%	70%	74%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015

CalPERS	2025	2024	2023	2022	2021
Proportion of the net pension liability	0.1003%	0.1012%	0.1058%	0.1029%	0.1022%
Proportionate share of the net pension liability	$ 35,834,274	$ 36,644,304	$ 36,393,322	$ 20,914,088	$ 31,349,820
Covered payroll	$ 19,846,121	$ 17,537,710	$ 16,233,182	$ 14,773,126	$ 14,730,962
Proportionate share of the net pension liability as a percentage of its covered payroll	180.56%	208.95%	224.19%	141.57%	212.82%
Plan fiduciary net position as a percentage of the total pension liability	72%	71%	71%	81%	70%
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020

	2020	2019	2018	2017	2016
Proportion of the net pension liability	0.1084%	0.1112%	0.1149%	0.1292%	0.1546%
Proportionate share of the net pension liability	$ 31,580,756	$ 29,651,897	$ 27,435,257	$ 25,526,156	$ 22,787,829
Covered payroll	$ 14,811,975	$ 14,672,442	$ 15,146,587	$ 15,688,225	16,834,560
Proportionate share of the net pension liability as a percentage of its covered payroll	213.21%	202.09%	181.13%	162.71%	135.36%
Plan fiduciary net position as a percentage of the total pension liability	70%	71%	72%	74%	79%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015

CalSTRS	2025	2024	2023	2022	2021
Contractually required contribution	$ 3,578,292	$ 3,249,715	$ 2,807,177	$ 2,246,011	$ 2,061,466
Less contributions in relation to the contractually required contribution	3,578,292	3,249,715	2,807,177	2,246,011	2,061,466
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 18,734,513	$ 17,014,215	$ 14,697,262	$ 13,274,297	$ 12,764,495
Contributions as a percentage of covered payroll	19.10%	19.10%	19.10%	16.92%	16.15%

	2020	2019	2018	2017	2016
Contractually required contribution	$ 2,095,290	$ 2,055,332	$ 1,824,733	$ 1,756,640	$ 1,665,093
Less contributions in relation to the contractually required contribution	2,095,290	2,055,332	1,824,733	1,756,640	1,665,093
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 12,253,158	$ 12,624,889	$ 12,645,412	$ 13,963,752	$ 15,518,108
Contributions as a percentage of covered payroll	17.10%	16.28%	14.43%	12.58%	10.73%

CalPERS	2025	2024	2023	2022	2021
Contractually required contribution	$ 6,309,217	$ 5,294,945	$ 4,449,317	$ 3,719,022	$ 3,058,037
Less contributions in relation to the contractually required contribution	6,309,217	5,294,945	4,449,317	3,719,022	3,058,037
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 23,324,277	$ 19,846,121	$ 17,537,710	$ 16,233,182	$ 14,773,126
Contributions as a percentage of covered payroll	27.050%	26.680%	25.370%	22.910%	20.700%

	2020	2019	2018	2017	2016
Contractually required contribution	$ 2,905,093	$ 2,675,339	$ 2,278,777	$ 2,103,558	$ 1,858,584
Less contributions in relation to the contractually required contribution	2,905,093	2,675,339	2,278,777	2,103,558	1,858,584
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 14,730,962	$ 14,811,975	$ 14,672,442	$ 15,146,587	$ 15,688,225
Contributions as a percentage of covered payroll	19.721%	18.062%	15.531%	13.888%	11.847%

Note 1 - Purpose of Schedules

Budgetary Comparison Schedules

The County employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

These schedules present information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

Schedule of Changes in the County's Total OPEB Liability and Related Ratios

This schedule presents information on the County's changes in the total OPEB liability, including beginning and ending balances, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- *Change in Benefit Terms* – There were no changes in the benefit terms since the previous valuation.
- *Change of Assumptions* – Changes of assumptions and other inputs reflect a change in the discount rate from 3.93% in 2024 to 5.20% in 2025.

Schedule of the County's Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the County's proportionate share of the net OPEB Liability – MPP Program and the plan fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* – The plan rate of investment return assumption was changed from 3.65% to 3.93% since the previous valuation. The Medicare Part A premium cost trend rate assumption was changed from 4.50% to 5.00%, while the Medicare Part B premium cost trend rate assumption was changed from 5.40% to 6.50% since the previous valuation.

Schedule of the County's Proportionate Share of the Net Pension Liability

This schedule presents information on the County's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the County.

- *Changes in Benefit Terms* – There were no changes in benefit terms for the CalSTRS or CalPERS plans since the previous valuations.
- *Changes of Assumptions* – There were no changes in economic assumptions for the CalSTRS or CalPERS plans since the previous valuations.

Schedule of the County's Contributions

This schedule presents information on the County's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution.

Supplementary Information
June 30, 2025

Santa Barbara County Education Office

Federal Grantor/Pass-Through Grantor/Program	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Program Expenditures	Amounts Passed Through to Subrecipeints
U.S. Department of Education				
Passed through California Department of Education (CDE)				
Special Education (IDEA) Cluster				
Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	$ 169,837	$ -
Preschool Grants, Part B, Sec 619	84.173	13430	7,511	-
Total Special Education (IDEA) Cluster			177,348	-
Title I, Part D - Local Delinquent Programs	84.010	14357	242,564	-
Title I, School Improvement (CSI) Funding for COEs	84.010	15439	72,610	-
Subtotal			315,174	-
Early Intervention Grants	84.181	23761	127,331	-
Title IX, Part A, McKinney-Vento				
Homeless Assistance Grants	84.196	14332	254,061	-
Title II, Part A - Supporting Effective Instruction	84.367	14341	4,062	-
COVID-19 Education Stabilization Fund				
COVID-19 American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	84.425W	15566	2,357	-
Total U.S. Department of Education			880,333	-
U.S. Department of Treasury				
Passed through the County of Santa Barbara				
COVID-19 State and Local Fiscal Recovery Funds	21.027	[1]	151,489	-
Total U.S. Department of Treasury			151,489	-
U.S. Department of Agriculture				
Passed through CDE				
Child Nutrition Cluster				
School Programs (School Breakfast Needy)	10.553	13526	8,979	-
School Programs (NSL Sec 4)	10.555	13523	2,052	-
School Programs (NSL Sec 11)	10.555	13524	14,367	-
Subtotal			16,419	-
Total Child Nutrition Cluster			25,398	-
Forest Service Schools and Roads Cluster				
Forest Reserve	10.665	10044	54,851	46,623
Total Forest Service Schools and Roads Cluster			54,851	46,623
Passed Through California Department of Social Services				
Centers and Family Day Care Homes	10.558	13529	528,281	-
CCFP Cash in Lieu of Commodities	10.558	13534	2,012	-
CCFP Family Day Care Sponsor Administration	10.558	13665	62,765	
COVID-19 CACFP Emergency Operational				
Costs Reimbursement (ECR)	10.558	15577	31,085	-
Subtotal			624,143	-
Total U.S. Department of Agriculture			704,392	46,623

[1] Direct funded, no pass-through entity identifying number.

Federal Grantor/Pass-Through Grantor/Program	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Program Expenditures	Amounts Passed Through to Subrecipeints
U.S. Department of Health and Human Services				
Children's Health Insurance Program Reauthorization Act - Healthy Kids Santa Barbara County	93.767	[1]	$ 443,448	$ -
COVID-19 Public Health Workforce Supplemental Funding	93.354	1 NU90TP922174-01-00	144,240	-
Passed through the California Department of Social Services				
Child Care and Development Fund Block Grant Cluster				
Federal Alternative Payment	93.575	13694, 14153 & 15400	11,662,114	-
Federal Alternative Payment - Stage 2	93.575	24178	453,283	-
Federal Alternative Payment - Stage 3	93.575	23881	2,405,965	-
Local Planning Councils	93.575	13946	120,521	-
Quality Improvement Activities	93.575	15534, 24130	647,758	-
Federal Child Care, Center-based	93.575	25136	47,947	-
Subtotal			15,337,588	-
Federal Alternative Payment - Stage 3	93.596	14551	5,124,929	
General Child Care & Development Programs	93.596	24568	2,531	-
Subtotal			5,127,460	-
Total Child Care and Development Fund Block Grant Cluster			20,465,048	-
Passed through Children and Family Resource Services				
Immunization Research, Demonstration, Public Information and Education - Training and Clinical Skills Improvement Projects	93.185	[2]	120,000	-
Total U.S. Department of Health and Human Services			21,172,736	-
Total Federal Financial Assistance			$ 22,908,950	$ 46,623

[1] Direct funded, no pass-through entity identifying number.
[2] Pass-through entity identifying number not available.

	Second Period Report 54B682F1	Annual Report 968B1223
Elementary		
Juvenile halls, homes, and camps	0.64	1.21
Probation referred, on probation or parole, expelled	1.28	1.27
Total Elementary	1.92	2.48
Secondary		
Juvenile halls, homes, and camps	28.85	34.29
Probation referred, on probation or parole, expelled	3.63	4.35
Total Secondary	32.48	38.64
Total K-12	34.40	41.12

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2025.

	(Budget) 2026 [1]	2025	2024 [1]	2023 [1]
County School Service Fund [3]				
Revenues	$ 91,090,131	$ 93,616,670	$ 84,833,535	$ 74,355,602
Other sources	564,880	658,542	660,829	306,836
Total revenues and other sources	91,655,011	94,275,212	85,494,364	74,662,438
Expenditures	88,992,685	81,976,445	73,615,884	65,641,132
Other uses	1,155,921	4,020,216	5,611,433	5,835,977
Total expenditures and other uses	90,148,606	85,996,661	79,227,317	71,477,109
Increase in Fund Balance	1,506,405	8,278,551	6,267,047	3,185,329
Ending Fund Balance	$ 41,451,406	$ 39,945,001	$ 31,666,450	$ 25,399,403
Available Reserves [2]	$ 8,420,382	$ 37,134,070	$ 30,410,603	$ 25,128,343
Available Reserves as a Percentage of Total Outgo	9.34%	43.18%	38.38%	35.16%
Long-Term Liabilities including OPEB and Pensions [4]	N/A	$ 60,359,489	$ 54,681,757	$ 54,469,464
K-12 Average Daily Attendance at Annual	40	41	42	42

The County School Service Fund balance has increased by $14,545,598 over the past two years. The fiscal year 2025-2026 budget projects an increase of $1,506,405 (3.8%). For a County this size, the State recommends available reserves of at least two percent of total County School Service Fund expenditures and other uses (total outgo).

The County has incurred operating surpluses in each the past three years and anticipates incurring an operating surplus during the 2025-2026 fiscal year. Total long-term liabilities have increased by $5,890,025 over the past two years.

Average daily attendance has decreased by one over the past two years. An additional decline of one ADA is anticipated during fiscal year 2025-2026.

[1] Financial information for 2026, 2024, and 2023 are included for analytical purposes only and has not been subjected to audit.

[2] Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the County School Service Fund and Special Reserve Fund for Other Than Capital Outlay Projects.

[3] County School Service Fund amounts do not include activity related to the consolidation of the Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects as required by GASB Statement No. 54.

[4] Amounts have not been restated for the effects of the implementation of GASB Statement No. 101 for comparative purposes. See Note 16 for further information.

Note 1 - Purpose of Schedules

Schedule of Expenditures of Federal Awards

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the Santa Barbara County Education Office (the County) under programs of the federal government for the year ended June 30, 2025. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present financial position, or changes in net position or fund balance of the County.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting except for subrecipients, which are recorded on the cash basis. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

The County has not elected to use the ten percent de minimis cost rate.

Food Donation

The County has not received nonmonetary assistance in the form of commodities.

Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the County. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

This schedule discloses the County's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the County's ability to continue as a going concern for a reasonable period of time.

Other Information
June 30, 2025

Santa Barbara County Education Office

ORGANIZATION

The Santa Barbara County Education Office (the County) was established in the 1800's and became fiscally independent from the County of Santa Barbara on March 2, 1970. The County is governed by an elected Superintendent of Schools and a seven-member County Board of Education. The County Superintendent develops personnel and program policy and is the employer for all County schools' employees. The County Board makes policy decisions related to County operated programs in appropriate areas of budgeting, curriculum, and planning. Another function of the County Board is to hear appeals related to student interdistrict attendance, student expulsions, and charter schools.

The County provides direct services to students where the County Office is the most appropriate agency to operate specialized student programs and coordinate County-wide student events in specialized programs such as Severely Handicapped Special Education, Regional Occupational Program, incarcerated youth, and expelled and at-risk youth. The County provides essential fiscal and administrative services to 20 school districts and two community college districts throughout the County. There were no boundary changes during the year.

COUNTY BOARD OF EDUCATION

MEMBER	TRUSTEE AREA	OFFICE	TERM EXPIRES
Marybeth Carty	1	President	2026
Nadra Ehrman	2	Vice President	2028
Sarah Anne Read	3	Member	2028
Guy R. Walker	4	Member	2028
Judith Frost	5	Member	2026
Katya Armistead	6	Member	2028
Vedamarie Alvarez Flores	7	Member	2026

ADMINISTRATION

NAME	TITLE
Susan Salcido, Ed. D.	County Superintendent of Schools
Kirsten Escobedo	Associate Superintendent, Special Education
Mari Gonzalez	Associate Superintendent, Human Resources
Steven Torres	Associate Superintendent, Administrative Services
Bridget Baublits	Associate Superintendent, Student and Community Services
Ellen Barger	Associate Superintendent, Curriculum and Instruction

Independent Auditor's Reports
June 30, 2025

Santa Barbara County Education Office

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Education and
Superintendent of Schools
Santa Barbara County Education Office
Santa Barbara, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards)*, the financial statements of the governmental activities, each major fund, and the remaining fund information of Santa Barbara County Education Office (the County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 15, 2025.

Adoption of New Accounting Standard

As discussed in Note 16 to the financial statements, the County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences* for the year ended June 30, 2025. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2024 to restate beginning net position. Our opinions are not modified with respect to this matter.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

eidebailly.com
10681 Foothill Blvd., Ste. 300 | Rancho Cucamonga, CA 91730-3831 | T 909.466.4410 | F 909.466.4431 | EOE

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eide Bailly LLP

Rancho Cucamonga, California
December 15, 2025

Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Governing Board
Santa Barbara County Education Office
Santa Barbara, California

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Santa Barbara County Education Office's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended June 30, 2025. The County's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2025.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2* U.S*. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

eidebailly.com
10681 Foothill Blvd., Ste. 300 | Rancho Cucamonga, CA 91730-3831 | T 909.466.4410 | F 909.466.4431 | EOE

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2025-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Rancho Cucamonga, California
December 15, 2025

Independent Auditor's Report on State Compliance and on Internal Control Over Compliance

To the Governing Board
Santa Barbara County Education Office
Santa Barbara, California

Report on Compliance

Opinion on State Compliance

We have audited Santa Barbara County Education Office's (the County) compliance with the requirements specified in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the County's state program requirements identified below for the year ended June 30, 2025.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards)*, and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's state programs.

eidebailly.com
10681 Foothill Blvd., Ste. 300 | Rancho Cucamonga, CA 91730-3831 | T 909.466.4410 | F 909.466.4431 | EOE

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the County's compliance with the state laws and regulations applicable to the following items:

2024-2025 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Not Applicable
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Not Applicable
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
GANN Limit Calculation	Yes

2024-2025 K-12 Audit Guide Procedures	Procedures Performed
School Accountability Report Card	Yes
Juvenile Court Schools	Yes
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Not Applicable
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Not Applicable
School Districts, County Offices of Education, and Charter Schools	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant	Yes
Expanded Learning Opportunities Program	Not Applicable
Transitional Kindergarten	Not Applicable
Kindergarten Continuance	Not Applicable
Charter Schools	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term “Not Applicable” is used above to mean either the County did not offer the program during the current fiscal year, the County did not participate in the program during the current fiscal year, or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Rancho Cucamonga, California
December 15, 2025

Schedule of Findings and Questioned Costs
June 30, 2025

Santa Barbara County Education Office

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weakness identified	No
Significant deficiencies identified not considered to be material weaknesses	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	Yes

Identification of major programs

Name of Federal Program or Cluster	Federal Financial Assistance Listing
Child Care and Development Fund Block Grant Cluster	93.575, 93.596
Dollar threshold used to distinguish between Type A and Type B programs	$750,000
Auditee qualified as low-risk auditee?	No

State Compliance

Internal control over state compliance programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None reported
Other matters to be reported	No
Type of auditor's report issued on compliance for programs	Unmodified

None reported.

The following finding represents a significant deficiency in internal control over compliance that is required to be reported by the Uniform Guidance. The finding has been coded as follows:

Five Digit Code	AB 3627 Finding Type
50000	Federal Compliance

2025-001 50000 – Special Tests and Provisions

Federal Agency: U.S. Department of Health and Human Services
Pass-Through Entity: California Department of Social Services
Program Name: Child Care and Development Fund Block Grant Cluster
Federal Financial Assistance Listing: 93.596, 93.575
Award Identification Number: 13694, 14153, 15400, 24178, 23881, 13946, 15534, 24130, 25136, 14551,24568
Award Year: 2025
Compliance Requirements: N (Special Tests and Provisions)
Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria

Public Law 117-2 Title II, Subtitle C, Section 2202 provided stabilization funding for child care providers.

Public Law 117-2 Title II, Section 2202(d)(2)(B), specifies that to be qualified to receive a subgrant under this paragraph, a provider shall be an eligible child care provider that on the date of submission of an application of the subgrant, was either (1) open and available to provide child care services; or (2) closed due to public health, financial hardship, or other reasons relating to the COVID-19 public health emergency. In addition, the provider must either (1) be eligible to serve children who receive CCDF subsidies at the time of application for stabilization funds, or (2) be licensed, regulated, or registered in the state as of March 11, 2021, and meet applicable state and local health and safety requirements at the time of application for stabilization funds. In their application for stabilization funds, a child care provider must make certain certifications as specified in the law.

Condition

During testing of stipends paid to child care providers, we noted that the Santa Barbara County Education Office was not able to provide documentation that one provider had completed the certification.

Cause

The identified condition appears to have materialized due to ineffective controls for monitoring eligibility for the stipends.

Effect

As a result of the condition identified, the County was not in compliance with Public Law 117-2 Title II, Section 2202(d)(2)(B). The County did not receive a completed certification from one provider.

Questioned Costs

There were no questioned costs associated with the identified condition.

Context

A haphazard sample of 40 payments from a population of 319 was initially tested. This resulted in one instance of immaterial noncompliance. In response to this immaterial noncompliance, an additional sample of 20 payments was tested with no additional noncompliance noted.

Repeat Finding

No.

Recommendation

The County should establish more effective internal controls and monitoring over the collection of certifications to ensure compliance with the requirements of the law.

Corrective Action Plan and Views of Responsible Officials

For all future stipend payments, the Alternative Payment Program Supervisor will review and confirm that all appropriate documentation is submitted along with the request for payment. This documentation will be reviewed by the Early Care and Education Senior Accounting Technician for accuracy and completeness before approving the stipend payment. Stipend payments will not be approved for payment until all appropriate documentation has been received and reviewed by the Early Care and Education Financial Services Manager.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Santa Barbara County Education Office
2025/26 2nd Interim Report

General Fund Reconciliation
Total Unrestricted

	2025/26 Adopted Budget	2025/26 First Interim	Changes Between First & Second Interim	2025/26 Second Interim	Explanation for differences
Beginning Balance	16,855,756	18,917,586	0	18,917,586	
Revenues					
Revenue Other than Excess Property Taxes	25,083,832	26,398,876	1,636,617	28,035,493	Increases in interest and District Assistance
Excess Property Taxes	8,622,607	9,714,611	(628,845)	9,085,766	
Total Revenue	33,706,439	36,113,487	1,007,772	37,121,259	
Expenses					
Expenditures Other than Excess Property Tax Transfer	23,036,437	23,846,519	(2,985,877)	20,860,642	Increase in Indirect Cost, Decrease in Salaries and Benefits
Excess Property Tax Transfer	8,622,607	9,714,611	(628,845)	9,085,766	Increase in Excess Property Tax Transfer
Total Expenditures	31,659,044	33,561,130	(3,614,722)	29,946,408	
Other Financing Sources/ (Uses)					
Contributions from Unrestricted Revenues	(1,038,398)	(801,027)	(126,786)	(927,813)	Changes in Special Ed Contributions to Programs
Contributions from Restricted Revenues	0	0	0	0	
Other Proceeds from SBITA's & Leases	558,860	558,860	0	558,860	
Interfund Transfers In	6,020	6,020	0	6,020	
Interfund Transfers Out	1,155,921	1,155,921	0	1,155,921	
Total, Other Financing Sources/(Uses)	(1,629,439)	(1,392,068)	(126,786)	(1,518,854)	
Surplus/(Deficit)	417,956	1,160,289	4,495,708	5,655,997	
Total Ending Balance	17,273,712	20,077,875	4,495,708	24,573,583	

Prepared by Jessica Hallberg
2/27/2026
9:28:02 AM

Santa Barbara County Education Office
2025/26 2nd Interim Report - General Fund Summary

	Unrestricted Programs (Non-categorical)			Unrestricted Programs (Categorical)			Total Unrestricted			Restricted			Total General Fund		
	2025/26 Adopted Budget	2025/26 First Interim	2025/26 Second Interim	2025/26 Adopted Budget	2025/26 First Interim	2025/26 Second Interim	2025/26 Adopted Budget	2025/26 First Interim	2025/26 Second Interim	2025/26 Adopted Budget	2025/26 First Interim	2025/26 Second Interim	2025/26 Adopted Budget	2025/26 First Interim	2025/26 Second Interim
Net Beginning Balance - July 1, 2025	7,522,525	8,606,946	8,606,946	9,333,231	10,310,640	10,310,640	16,855,756	18,917,586	18,917,586	19,804,904	21,027,418	21,027,418	36,660,660	39,945,004	39,945,004
Revenues															
LCFF Sources	26,370,825	27,471,322	26,755,430	3,239,182	3,239,182	4,027,323	29,610,007	30,710,504	30,782,753	220,033	230,782	237,010	29,830,040	30,941,286	31,019,763
Federal Revenues	0	0	0	50,000	0	0	50,000	0	0	1,465,621	1,490,629	950,222	1,515,621	1,490,629	950,222
Other State Revenue	24,000	24,000	24,000	85,723	85,723	87,344	109,723	109,723	111,344	10,801,220	11,756,157	11,694,358	10,910,943	11,865,880	11,805,702
Other State Revenue - Lottery	23,325	23,325	23,325	11,286	11,286	11,286	34,611	34,611	34,611	11,234	11,234	11,234	45,845	45,845	45,845
Other Local Revenue	1,606,905	2,899,272	3,792,277	2,295,193	2,359,377	2,400,274	3,902,098	5,258,649	6,192,551	44,885,584	40,183,996	43,056,141	48,787,682	45,442,645	49,248,692
Total Revenues	28,025,055	30,417,919	30,595,032	5,681,384	5,695,568	6,526,227	33,706,439	36,113,487	37,121,259	57,383,692	53,672,798	55,948,965	91,090,131	89,786,285	93,070,224
Expenditures															
1000 Certificated Salaries	2,836,354	3,072,001	2,924,812	2,334,902	2,276,681	2,265,316	5,171,256	5,348,682	5,190,128	15,770,853	13,946,801	14,032,609	20,942,109	19,295,483	19,222,737
2000 Classified Salaries	11,269,530	11,270,761	10,971,682	1,041,018	1,068,970	1,187,139	12,310,548	12,339,731	12,158,821	9,862,058	9,303,132	9,079,188	22,172,606	21,642,863	21,238,009
3000 Employee Benefits	6,632,778	6,647,326	6,473,119	1,511,256	1,522,924	1,561,165	8,144,034	8,170,250	8,034,284	13,289,700	11,858,834	11,703,566	21,433,734	20,029,084	19,737,850
4000 Books & Supplies	520,277	532,923	537,423	146,009	145,679	145,619	666,286	678,602	683,042	640,300	738,430	888,390	1,306,586	1,417,032	1,571,432
5000 Services, Other Operating Expenses	4,048,749	4,178,105	4,102,092	877,606	925,010	945,542	4,926,355	5,103,115	5,047,634	13,427,995	14,591,829	15,816,079	18,354,350	19,694,944	20,863,713
6000 Capital Outlay	0	130,516	145,516	31,883	31,883	31,883	31,883	162,399	177,399	231,635	499,081	559,818	263,518	661,480	737,217
7000 Other Outgo	9,181,467	10,273,471	9,644,626	0	0	0	9,181,467	10,273,471	9,644,626	449,015	449,015	470,343	9,630,482	10,722,486	10,114,969
7310/7350 Indirect Costs	(9,086,256)	(8,833,560)	(11,311,730)	313,471	318,440	322,204	(8,772,785)	(8,515,120)	(10,989,526)	3,662,085	3,401,952	3,536,630	(5,110,700)	(5,113,168)	(7,452,896)
Total Expenditures	25,402,899	27,271,543	23,487,540	6,256,145	6,289,587	6,458,868	31,659,044	33,561,130	29,946,408	57,333,641	54,789,074	56,086,623	88,992,685	88,350,204	86,033,031
Other Financing Sources/Uses															
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8919 - Other Authorized Interfund Transfers In	6,020	6,020	6,020	0	0	0	6,020	6,020	6,020	0	0	0	6,020	6,020	6,020
8972 - Proceeds from Leases	558,860	558,860	558,860	0	0	0	558,860	558,860	558,860	0	0	0	558,860	558,860	558,860
8974 - Proceeds from SBITAs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8980 - Contributions from Unrestricted Revenues	(1,255,628)	(1,260,126)	(522,390)	217,230	459,099	(405,423)	(1,038,398)	(801,027)	(927,813)	1,038,398	801,027	927,813	0	0	0
8990 - Contributions from Restricted Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7612 - Interfund Transfers Out - Special Reserve Fur	1,155,921	1,155,921	1,155,921	0	0	0	1,155,921	1,155,921	1,155,921	0	0	0	1,155,921	1,155,921	1,155,921
7619 - Other Authorized Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	(1,846,669)	(1,851,167)	(1,113,431)	217,230	459,099	(405,423)	(1,629,439)	(1,392,068)	(1,518,854)	1,038,398	801,027	927,813	(591,041)	(591,041)	(591,041)
Surplus/(Deficit)	775,487	1,295,209	5,994,061	(357,531)	(134,920)	(338,064)	417,956	1,160,289	5,655,997	1,088,449	(315,249)	790,155	1,506,405	845,040	6,446,152
Net Ending Balance - June 30, 2026	8,298,012	9,902,155	14,601,007	8,975,700	10,175,720	9,972,576	17,273,712	20,077,875	24,573,583	20,893,353	20,712,169	21,817,573	38,167,065	40,790,044	46,391,156

Prepared by Jessica Hallberg
2/27/2026
9:28:02 AM

Santa Barbara County Education Office
2025/26 2nd Interim Report - General Fund Selected Programs

	Special Education						Teacher Induction Program	Juvenile Court & Community Schools	Career Technical Education		Other Unrestricted General Fund Support				
	Unrestricted General Fund Special Ed	Infant	Regional	Direct Service	Other Restricted	Total Special Education			CTE Support	Total Restricted Career Technical Education	CTE Unrestricted General Fund	Children's Creative Project	Partners in Education	School Safety	Children and Family Resource Services
Net Beginning Balance - July 1, 2025		0	0	7,551	447,852	455,403	672,688	1,303,901	198,761	408,932					
Revenues															
LCFF Sources		0	0	237,010	0	237,010	0	2,127,323	0	0					
Federal Revenues		127,331	0	181,503	0	308,834	0	319,792	0	0					
Other State Revenue		2,322,322	0	3,706	144,508	2,470,536	0	921,232	0	2,988,422					
Other State Revenue - Lottery		0	0	11,286	0	11,286	0	0	0	0					
Other Local Revenue		0	24,384,945	3,136,945	771,411	28,293,301	729,825	1,696,711	0	30,000				5,005	
Total Revenues		2,449,653	24,384,945	3,570,450	915,919	31,320,967	729,825	5,065,058	0	3,018,422		0	0	5,005	0
Expenditures															
1000 Certificated Salaries	304,495	1,295,038	8,727,656	1,350,780	41,250	11,414,724	343,084	1,650,919	1,960	479,934	276,500	0	0	0	0
2000 Classified Salaries	176,593	478,132	4,685,862	815,490	76,431	6,055,915	86,791	877,024	0	88,239	0	146,419	291,359	192,302	170,017
3000 Employee Benefits	196,962	763,319	5,929,102	915,319	45,327	7,653,067	193,018	1,262,074	849	269,134	104,448	54,156	131,545	81,594	74,560
4000 Books & Supplies	5,444	24,871	249,929	27,309	189,920	492,029	13,280	139,119	0	124,285	4,066	0	2,000	3,500	0
5000 Services, Other Operating Expenses	4,758	78,127	2,447,384	165,967	490,903	3,182,381	42,885	800,676	2,005	2,090,055	39,540	0	7,277	23,995	0
6000 Capital Outlay	0	0	0	0	31,419	31,419	0	31,883	0	9,159	0	0	0	0	0
7000 Other Outgo	0	40,445	0	429,898	0	470,343	0	0	0	0	0	0	0	0	0
7310/7350 Indirect Costs	0	224,356	1,873,394	277,404	31,135	2,406,289	44,773	396,788	0	94,803	0	0	0	0	0
Total Expenditures	688,252	2,904,288	23,913,327	3,982,167	906,385	31,706,167	723,831	5,158,483	4,814	3,155,609	424,554	200,575	432,181	301,391	244,577
Other Financing Sources/Uses															
8912 - Interfund Transfers In - Special Reserve Fund		0	0	0	0	0	0	0	0	0					
8919 - Other Authorized Interfund Transfers In		0	0	0	0	0	0	0	0	0					
8972 - Proceeds from Leases		0	0	0	0	0	0	0	0	0					
8974 - Proceeds from SBITAs		0	0	0	0	0	0	0	0	0					
8980 - Contributions from Unrestricted Revenues		468,694	0	428,962	3,899	901,555	0	11,572	0	0					
8990 - Contributions from Restricted Revenues		0	(471,618)	(13,539)	16,000	(469,157)	20,900	128,985	0	0					
7612 - Interfund Transfers Out - Special Reserve Fund		0	0	0	0	0	0	0	0	0					
7619 - Other Authorized Interfund Transfers Out		0	0	0	0	0	0	0	0	0					
Total Other Financing Sources/Uses		468,694	(471,618)	415,423	19,899	432,398	20,900	140,557	0	0					
Surplus/(Deficit)		14,059	0	3,706	29,433	47,198	26,894	47,132	(4,814)	(137,187)					
Net Ending Balance - June 30, 2026		14,059	0	11,257	477,285	502,601	699,582	1,351,033	193,947	271,745					

Prepared by Jessica Hallberg
2/27/2026
9:28:02 AM

Santa Barbara County Education Office
2025/26 2nd Interim Report - Early Childhood Education Programs All Funds

	Early Care & Education Centers & Other	Early Care & Education Alternative Payment Program	Early Care & Education Support	Total Early Care & Education
Net Beginning Balance - July 1, 2025	7,605,543	415,050	234,616	8,255,209
Revenues				
LCFF Sources	0	0	0	0
Federal Revenues	1,105,812	11,580,206	606,387	13,292,405
Other State Revenue	11,414,609	74,631,458	1,639,481	87,685,548
Other State Revenue - Lottery	0	0	0	0
Other Local Revenue	202,850	155,848	189,843	548,541
Total Revenues	12,723,271	86,367,512	2,435,711	101,526,494
Expenditures				
1000 Certificated Salaries	2,268,341	144,775	445,500	2,858,616
2000 Classified Salaries	555,608	3,029,625	381,640	3,966,873
3000 Employee Benefits	1,648,794	1,946,324	357,425	3,952,543
4000 Books & Supplies	201,678	52,866	63,753	318,297
5000 Services, Other Operating Expenses	3,581,619	74,493,746	965,256	79,040,621
6000 Capital Outlay	20,000	0	0	20,000
7000 Other Outgo	0	0	0	0
7310/7350 Indirect Costs	606,264	6,700,176	146,456	7,452,896
Total Expenditures	8,882,304	86,367,512	2,360,030	97,609,846
Other Financing Sources/Uses				
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0
8919 - Other Authorized Interfund Transfers In	0	0	0	0
8972 - Proceeds from Leases	0	0	0	0
8974 - Proceeds from SBITAs	0	0	0	0
8980 - Contributions from Unrestricted Revenues	0	0	0	0
8990 - Contributions from Restricted Revenues	0	0	0	0
7612 - Interfund Transfers Out - Special Reserve Fund	0	0	0	0
7619 - Other Authorized Interfund Transfers Out	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0
Surplus/(Deficit)	3,840,967	0	75,681	3,916,648
Net Ending Balance - June 30, 2026	11,446,510	415,050	310,297	12,171,857

Prepared by Jessica Hallberg
2/27/2026
9:28:02 AM