San Bernardino County Board of Education

June 8, 2026 Agenda Item

SAN BERNARDINO COUNTY SUPERINTENDENT OF SCHOOLS

Summary of Estimated EPA Funding and
Eligble Budgeted Expenditures
Resources 0430 and 0790 - Allowable Functions
Budget Adoption 2026-2027

	Description	Total	Juvenile Court School	Independent Study	Community School
Revenues	**Estimated EPA Entitlement**	$ 8,916,984			
Expenditures					
1000-1999	Certificated Salaries	$ 4,854,517	$ 1,415,502	$ 801,261	$ 2,637,754
2000-2999	Classified Salaries	$ 510,903	$ -	$ -	$ 510,903
3000-3999	Employee Benefits	$ 2,245,291	$ 518,646	$ 295,082	$ 1,431,563
4000-4999	Books and Supplies	$ 187,965	$ -	$ -	$ 187,965
5000-5999	Services and Other Operational Expenses	$ 1,281,734	$ 12,311	$ 126,761	$ 1,142,662
6000-6999	Capital Outlay	$ -			
	Total EPA-Eligible Expenditures	$ 9,080,410	$ 1,946,459	$ 1,223,104	$ 5,910,847
	Excess/(Deficiency) of Budgeted Expenditures over estimated EPA Revenue	$ 163,426			