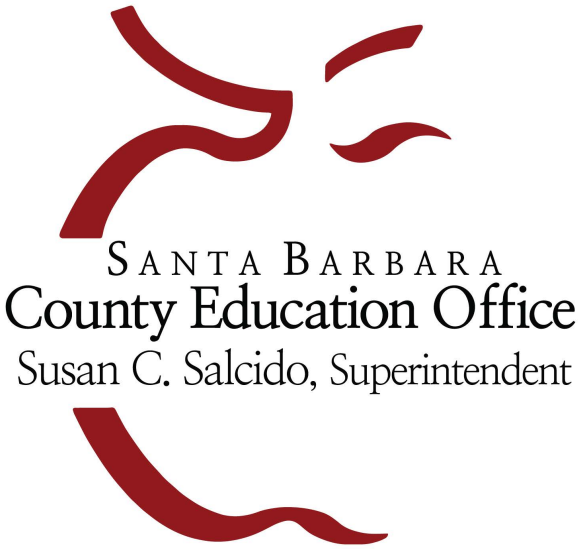


2026–2027 Proposed Adopted Budget June 2026

SANTA BARBARA
County Education Office
Susan C. Salcido, Superintendent

2026-27

Proposed Adopted Budget

June 2026

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

Dr. Susan Salcido
County Superintendent of Schools

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

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

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SBCEO 2026-27 Budget Narrative

TO: Board Budget Committee

FROM: Steve Torres, Associate Superintendent, Administrative Services

Adopted Budget Overview

On Thursday, June 04, 2026, the Board Budget Committee will be reviewing the proposed adopted budget for 2026-2027.

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

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

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

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

National and State Fiscal Outlook

The national fiscal outlook is increasingly uncertain due to a combination of federal policy changes, global instability, and concerns about long-term economic growth. While the U.S. economy has remained relatively resilient, state officials noted that risks tied to

federal trade policies, tariffs, inflation, immigration policy, and geopolitical conflicts continue to create volatility for both the national and California economies.

California's 2026–27 May Revision presents a balanced budget that eliminates the state's projected deficit through 2028 while maintaining strong investments in education and essential public services. Despite ongoing economic uncertainty, slower revenue growth, and concerns about potential federal funding reductions, the state's fiscal outlook improved due to stronger-than-expected tax revenues, particularly from high-income earners and the technology sector.

Education remains a central priority in the revised budget. The May Revision includes approximately $151.6 billion for TK–12 education programs and continued growth in Proposition 98 funding. Key investments include increased funding for the Local Control Funding Formula (LCFF), a historic ongoing investment in special education, expanded literacy and mathematics support, and a large discretionary block grant to help school districts address local priorities such as educator recruitment and retention. The budget also continues support for Universal Transitional Kindergarten, expanded learning opportunities, and community schools initiatives.

The May Revision also emphasizes long-term fiscal stability by maintaining nearly $30 billion in reserves and strengthening the Public School System Stabilization Account. Overall, the proposal reflects a cautious but stable fiscal approach that seeks to preserve educational services and student supports while preparing for potential economic and federal funding challenges ahead.

<u>2026-27 Budget Impacts and Priorities</u>
Below are examples of the key fiscal impacts, strategic priorities, and budget considerations shaping SBCEO's financial planning and operational decisions for the coming year.

- In the final year of a three-year collective bargaining agreement, the staff will receive a 4% salary increase.
- Santa Maria-Bonita provided notice earlier this year that they will begin serving all TK eligible students in 2026-27. This will have an impact on our Special Education division preschool staffing in the coming year. There is the potential for further reductions in 2027-2028 if Santa Maria-Bonita requests to take back more of their special education programs.
- The Special Education Division will provide direct services to seven more districts beginning in 2026-27. Some of the districts will receive full direct services and others will receive a hybrid version of direct services.

- Fitzgerald Community School will have a total of two classrooms, one junior high school and one high school, in the upcoming year. This is the result of Santa Maria-Bonita and Santa Maria Joint Union High School District electing to reduce their classrooms for the 2026-27 school year.
- A CTE Manufacturing Teacher and Behavior Health Practitioner will be added to the staff at Fitzgerald Community School.
- Processes and procedures for the oversight of Olive Grove Charter-Santa Barbara will be established. This includes addressing all monitoring and reporting requirements for a charter school authorizer.
- Staff are being added to the Administrative Services Division, including positions in ITS, Fiscal Services, and Maintenance & Operations, to support the growth of SBCEO programs and expansion of facilities.
- Renovation projects are planned at the new Airpark property and Hope Center in 2026-27. The improvements will prepare the Airpark building for occupancy in 2027-28 and provide the Hope Center staff with a new courtyard next summer.
- Properties are being considered for purchase as an alternative to the Cathedral Oaks site. The lease at SBCEO's current location is set to expire in June of 2029.
- Upgrades to the cabling and phone systems are planned at multiple SBCEO sites. Cathedral Oaks, Hope Center, and Farnel Road will be transitioned to a Voice Over Internet Protocol (VOIP) phone system.
- SBCEO fleet vehicles will be purchased to replace current high-mileage vehicles. This includes pool vehicles for all staff and utility vehicles for the Maintenance and Operations staff.

<u>2025-26 Budget Impacts and Priorities</u>

Below are examples of key fiscal impacts, strategic priorities, and budget considerations that influenced SBCEO's financial planning and operational decisions during the current year.

- In the second year of a three-year collective bargaining agreement, the staff received a 4% salary increase.
- Lompoc Unified began delivering special education preschool services to their students on July 1, 2025. This program transfer from our Special Education division created a significant shift in services and staffing.
- A Community Outreach and Career Counselor was added at Dos Puertas Court School at the Juvenile Justice Center.
- An Apprenticeship/Work Based Learning Coordinator was hired to run the ECE Apprenticeship program.

- A Behavioral Health Practitioner was added to the ECE staff.
- A “CTE for ALL” Counselor Summit was held and included local, regional, and state level presenters. Counselors and administrators from local districts and community colleges attended.
- Positive Behavioral Interventions and Support (PBIS) training was provided to Fitzgerald Community School staff. Calming spaces and a student store were created to support students’ self-regulation.
- Updates to SBCEO safety plans and equipment continued to be made. This included finalizing safety plans, establishing safety teams, and replenishing disaster and safety supplies. We also provided multiple trainings for school leaders, law enforcement, and other agencies.
- The ITS Administrator position was reenvisioned into the Chief Technology Officer (CTO) position. The recruitment took place and a candidate was selected during the 2025-26 year.
- Audio visual upgrades were made to meeting rooms at various SBCEO sites. Monitors, speakers, microphones, and cameras were improved to enable teleconferencing and dual location meetings.
- Investments were made in the maintenance and improvement of facilities and infrastructure across the county to ensure that all SBCEO employees have safe, functional workspaces.
- Capacity in the Human Resources Division was increased to strengthen employee engagement, retention, and hiring efforts.

Conclusion

The 2026-2027 Adopted Budget reflects SBCEO’s ongoing commitment to model innovative practices that promote continuous improvement and equitable outcomes for students countywide. Through strategic planning and sound fiscal management, we aim to strengthen partnerships with districts, schools, families, and agencies across Santa Barbara County to create conditions where every child can engage in meaningful, inspiring learning experiences.

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

2026-27 PROPOSED ADOPTED BUDGET

SANTA BARBARA
County Education Office
Susan C. Salcido, Superintendent

Steven Torres
Associate Superintendent
Administrative Services

Santa Barbara County Board of Education Meeting

June 11, 2026

SANTA BARBARA COUNTY BOARD OF EDUCATION

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Nadra Ehrman - President

Vedamarie Alvarez Flores - Vice President

Katya Armistead

Sarah Anne Read

Judith (Judy) A. Frost

Marybeth Carty

Guy R. Walker

SBCEO FISCAL COMMITTEE

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Nicole Evenson
Administrator, Internal Services

Araceli Vasquez
Fiscal Services Controller

Jessica Hallberg
Fiscal Services Manager

Steve Torres
Associate Superintendent, Administrative Services

BUDGET OBJECTIVES

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

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

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

OVERVIEW OF COE BUDGETS

2026-27 BUDGET TIMELINE

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

ADOPTED BUDGET
6/30/26

Revenue Projections
- ❑ May Revision
- ❑ P2 Reporting

Expenditure Projections
- ❑ Manager Meetings
- ❑ Estimated Actuals

1ST INTERIM
12/15/26

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

Expenditure Projections
- ❑ Spending through 10/31/26

2ND INTERIM
3/15/27

Revenue Projections
- ❑ P1 Reporting

Expenditure Projections
- ❑ Manager Meetings
- ❑ Spending through 1/31/27

UNAUDITED ACTUALS
10/15/27

Revenue Projections
- ❑ P-Annual Reporting (2026-27)

Expenditure Projections
- ❑ Spending through 6/30/27

DIFFERENCES IN COE & DISTRICT BUDGETS

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

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

COE LOCAL CONTROL FUNDING FORMULA (LCFF)

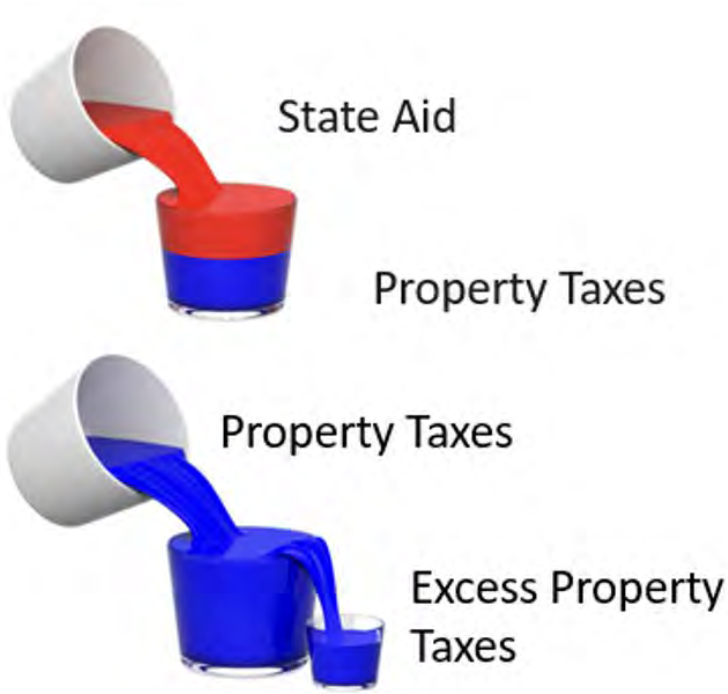
Santa Barbara County Education Office
Susan C. Salcido, Superintendent

LCFF is 17% of Total Revenue

Operations Grant provides funding for COE oversight responsibilities and is based on number school districts and the ADA in the county	**70%**
Alternative Education Grant provides funding for COE to operate juvenile court and community schools and is based on the ADA for those programs	**9%**
Differentiated Assistance Funding is based on the number of of districts and charters in DA and supports COE capacity to assist districts in improving student outcomes	**8%**
Additional State Aid to Meet Minimum Guarantee is based on the amount received in 2012-13 prior to the transition to LCFF	**13%**

EXCESS PROPERTY TAXES

Santa Barbara County Education Office
Susan C. Salcido, Superintendent



LCFF Funded

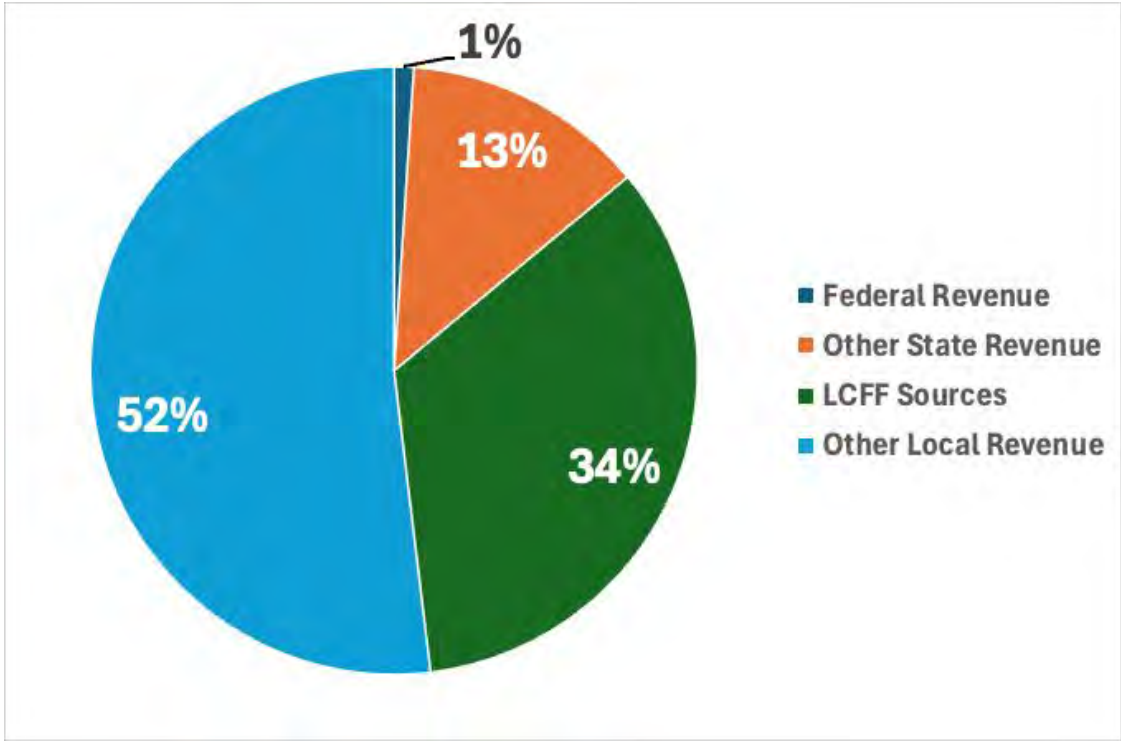
- Local property taxes do not reach the LCFF entitlement
- The state provides additional funding to reach the LCFF entitlement

Community Funded

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

SBCEO REVENUE SOURCES - FUND 01

Santa Barbara County Education Office
Susan C. Salcido, Superintendent



Federal Revenue Examples - 1%

- Title I (Restricted)
- Special Education IDEA (Restricted)
- McKinney Vento (Restricted)

Other State Revenue Examples - 13%

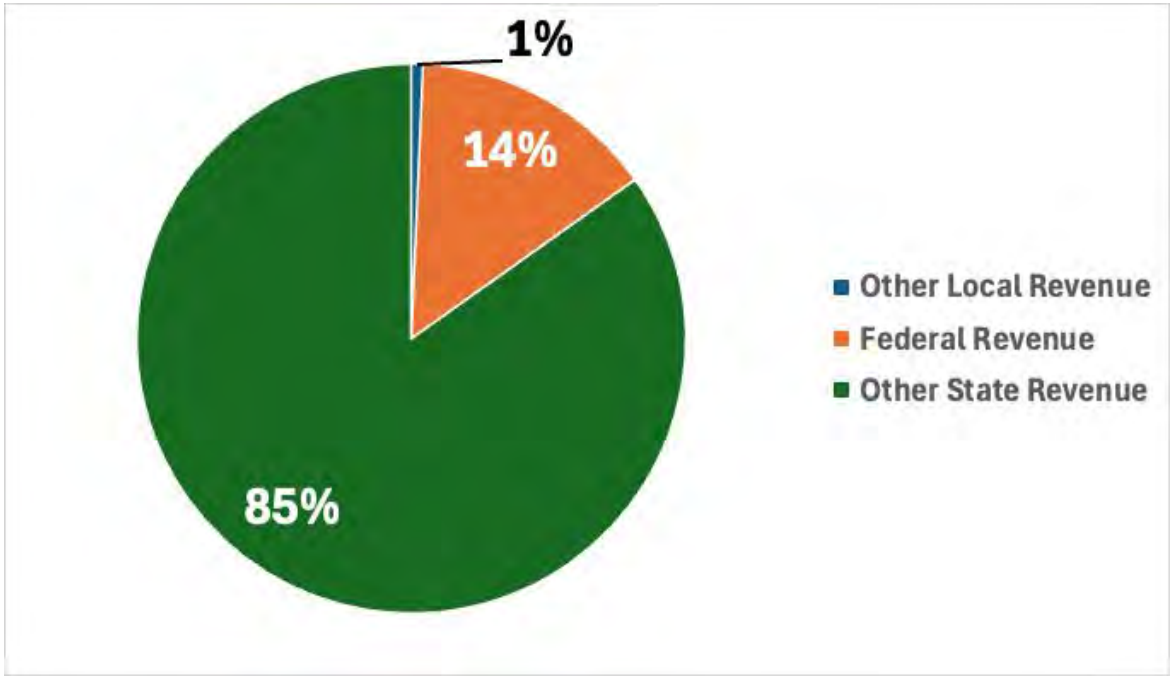
- Special Education (Restricted)
- Lottery (Unrestricted/Restricted)
- CTE Grants (Restricted)
- Equity Multiplier (Restricted)

Other Local Revenue Examples - 52%

- Interest (Unrestricted)
- Children's Creative Project (Restricted)
- Partners in Education (Restricted)
- Health Linkages Grants (Restricted)

Fund 01 is 49% of Total Revenue

SBCEO REVENUE SOURCES - FUND 12



Other Local Revenue Examples - 1%
- Interest
- Local Grants

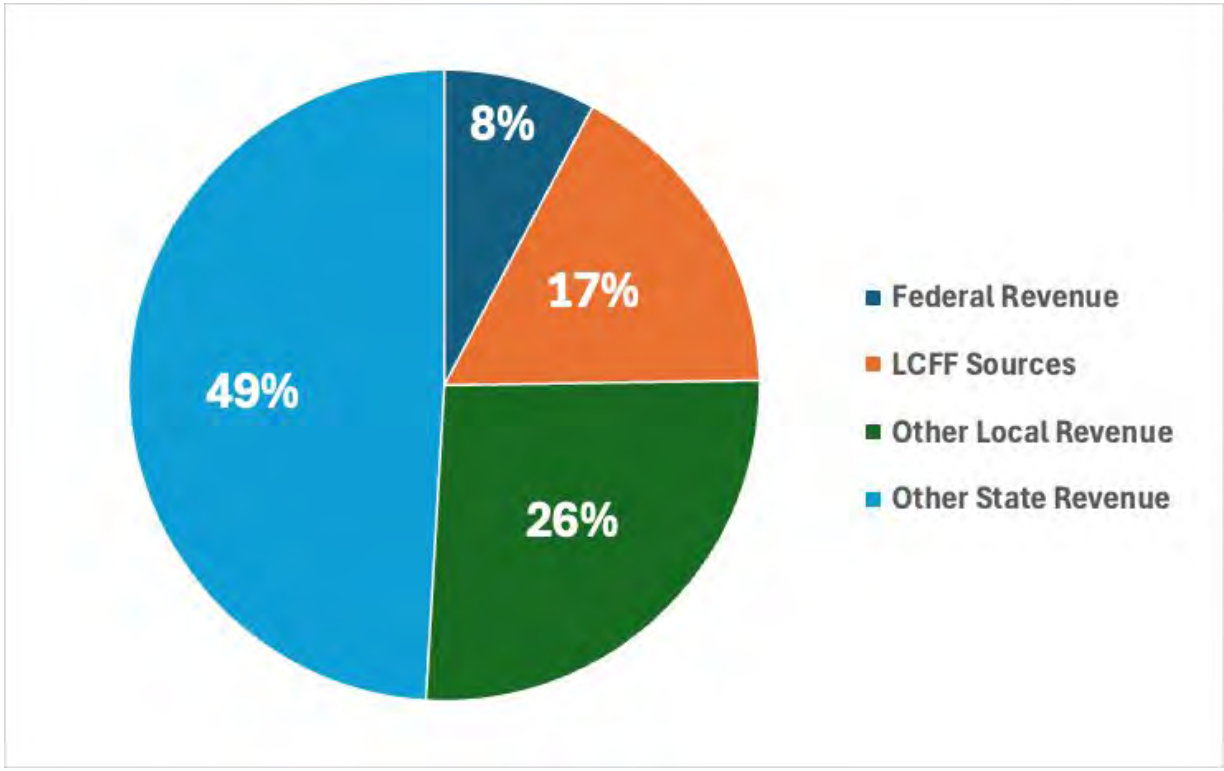
Federal Revenue Examples - 14%
- Child Nutrition
- Alternative Payment Program

Other State Revenue Examples - 85%
- Alternative Payment Program
- State Preschool

Fund 12 is 51% of Total Revenue

SBCEO REVENUE SOURCES - COMBINED

Santa Barbara County Education Office
Susan C. Salcido, Superintendent



2026-27 PROPOSED ADOPTED BUDGET

OVERVIEW OF STATE BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

The May Revision includes a balanced state budget through June of 2028. There is an increase of $16.5 billion in revenue from the Big Three sources and a $1.8 billion reduction in General Fund spending.

The May Revision cautions about the risks to the state budget in outyears. Concerns remain about the "AI bubble" and the reliance on revenue from the top 1% of income earners. Federal actions also continue to impact public education.

The May Revise increased the Prop 98 Guarantee by $6.4 billion over the three-year budget window. Part of the increase will be used to pay the Prop 98 settle-up for 2024-25 and to make a deposit in the Prop 98 Rainy Day Fund.

The 4.31% super-COLA in the May Revision is an increase from January's proposal of 2.41% and the current statutory COLA of 2.87%. The super-COLA is applied only to the Local Control Funding Formula (LCFF) while other categorical programs will receive the statutory COLA.

SBCEO REVENUE CHANGES

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Changes in Revenue

- ❏ Total decrease of just over $10 million
- ❏ Unrestricted General Fund remains the same
- ❏ Restricted General Fund decrease of $1.7 million
- ❏ Child Development Fund decrease of $8.3 million

Revenue Assumptions

- ❏ Increase LCFF by the super-COLA (4.31%)
- ❏ Increase other categorical programs by statutory COLA (2.87%)
- ❏ Remove expired one-time COVID-19 federal, state, and local grants
- ❏ Decrease funding for Differentiated Assistance
- ❏ Transfer property taxes in excess of the LCFF entitlement to the state ($9.0 million)

SBCEO EXPENDITURE CHANGES

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Changes in Expenditures

- ❏ Total decrease of $3.9 million
- ❏ Unrestricted General Fund increase of $500,000
- ❏ Restricted General Fund decrease of $200,000
- ❏ Child Development Fund decrease of $4.2 million

Expenditure Assumptions

- ❏ Include a 4% increase for all staff
- ❏ Include adjustments to employer costs for health benefits (10%) and pensions (19%/STRS and 27%/PERS)
- ❏ Reduce expenditures with the expiration of one-time grants
- ❏ Budget facilities projects in the deferred maintenance and facilities funds

ADOPTED BUDGET FORMAT

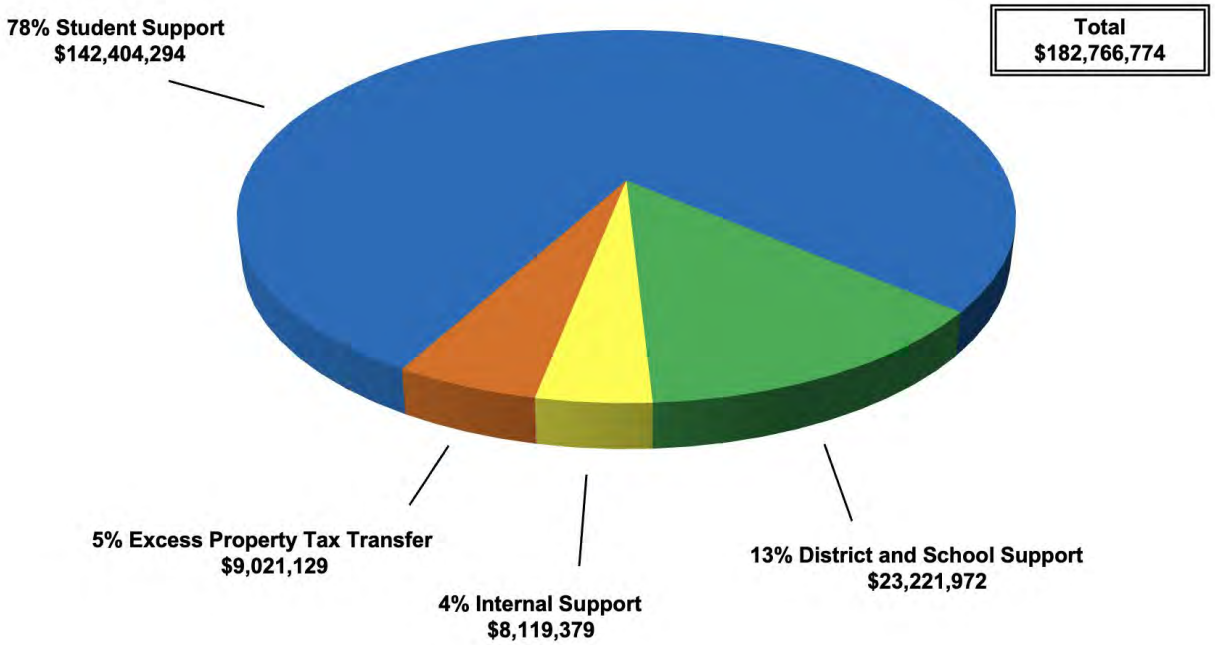
Santa Barbara County Education Office
Susan C. Salcido, Superintendent

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

2026-27 PROPOSED ADOPTED BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

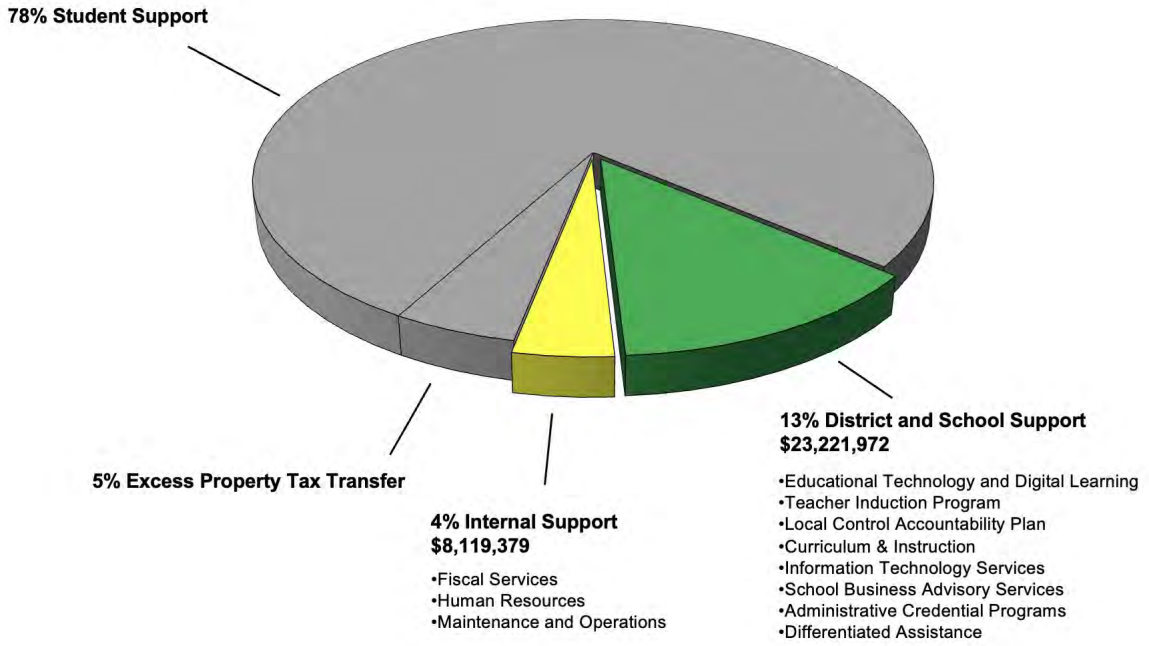
Combined General Fund and Child Development Fund Support Services Budgeted Expenditures



2026-27 PROPOSED ADOPTED BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Combined General Fund and Child Development Fund
Internal and District and School Support Budgeted Expenditures

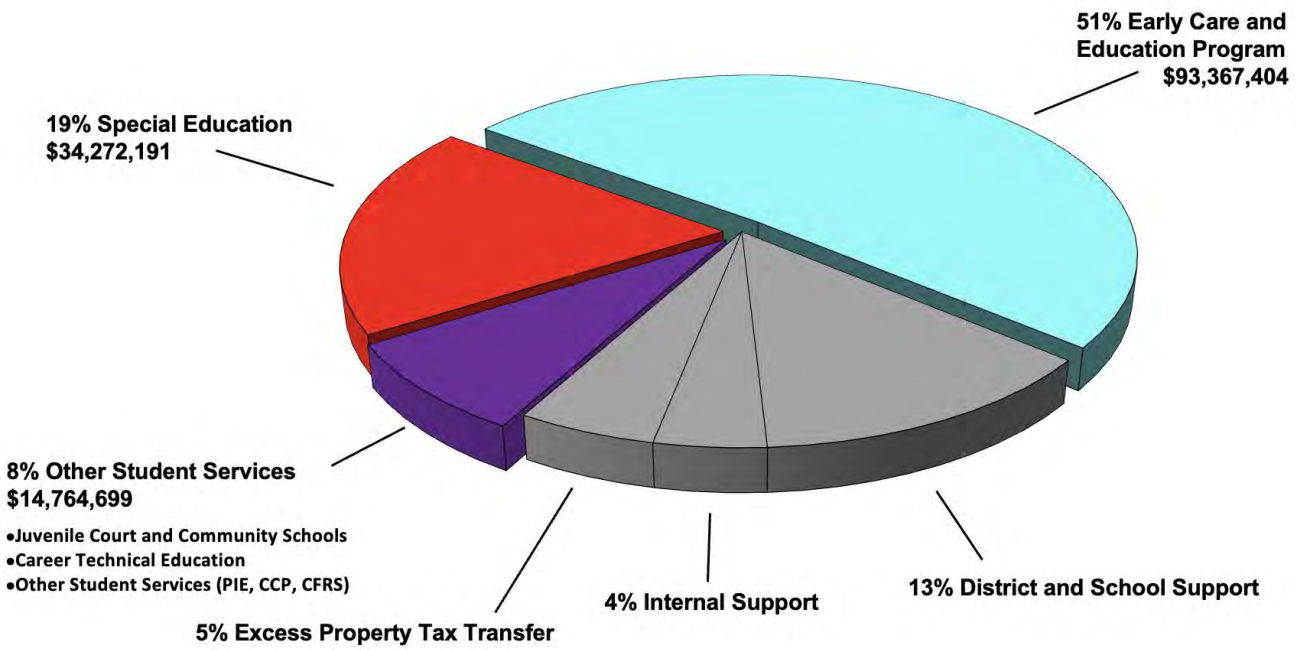


17%
$31,341,351

2026-27 PROPOSED ADOPTED BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Combined General Fund and Child Development Fund Student Support Services Budgeted Expenditures (78%)

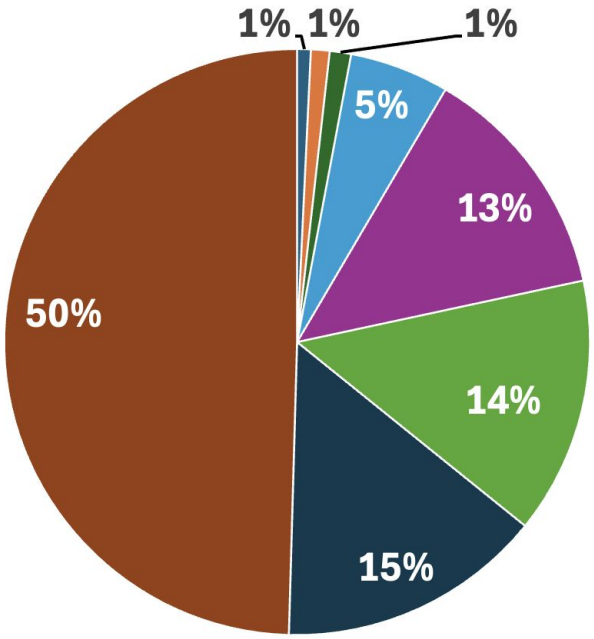


78%
$142,404,294

2026-27 PROPOSED ADOPTED BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Combined General Fund and Child Development Fund Budgeted Expenditures by Type



- Capital Outlay
- Books and Supplies
- Interfund Transfers Out
- Other Outgo (Excluding Transfers of Indirect Costs)
- Certificated Salaries
- Employee Benefits
- Classified Salaries
- Services and Other Operating Expenditures

Capital Outlay - 1%
- Subscription Assets (EHR, FS)
- One-time equipment purchases

Interfund Transfers Out - 1%
- Transfer to Special Reserve for Capital Outlay

Other Outgo - 5%
- Excess Property Tax Transfer
- GASB 96 Right to Use Subscription Liability

Services and Other Operating - 50%
- Utilities and Telecommunications
- Insurance
- Services and Maintenance Contracts
- Alternative Payment Program Providers

2026-27 PROPOSED ADOPTED BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Combined General Fund and Child Development Fund
Two-Year Comparison

	2025-26 Estimated Actuals	*2026-27 Proposed Budget*
Beginning Balance	**48,105,417**	**57,744,331**
Revenue	196,374,598	186,001,362
Expense	186,735,684	182,766,774
Ending Balance (a)	**57,744,331**	**60,978,919**

2026-27 PROPOSED ADOPTED BUDGET

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Separated General Fund and Child Development Fund
Two-Year Comparison

	General Fund - Unrestricted		*General Fund - Restricted Programs*		*Child Development Fund*	
	2025/26 ***Estimated Actuals***	2026/27 ***Proposed Budget***	2025/26 ***Estimated Actuals***	2026/27 ***Proposed Budget***	2025/26 ***Estimated Actuals***	2026/27 ***Proposed Budget***
Beginning Balance	**18,917,586**	**22,578,362**	**21,027,418**	**22,936,338**	**8,160,413**	**12,229,631**
Revenue	36,874,045	36,591,315	57,831,937	56,084,295	101,688,616	93,325,752
Expense	33,213,269	33,674,764	55,923,017	55,724,606	97,599,398	93,367,404
Ending Balance (a)	**22,578,362**	**25,494,913**	**22,936,338**	**23,296,027**	**12,229,631**	**12,187,979**

MULTIYEAR PROJECTIONS

Santa Barbara County Education Office
Susan C. Salcido, Superintendent

Santa Barbara County Office of Education
Santa Barbara County

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

42 10421 0000000
Form MYP
H8BEEFPG7A(2026-27)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,438,002.00		19,131,957.00		21,457,237.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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 E1a thru E2c)		34,787,794.00		37,481,749.00		39,807,029.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		38.91%		40.82%		41.72%

QUESTIONS?

Santa Barbara
County Education Office
Susan C. Salcido, Superintendent

SANTA BARBARA
County Education Office
Susan C. Salcido, Superintendent

THANK YOU!

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

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

Public Hearing:

Place: Santa Barbara County Education Office, Santa Maria Campus

Date: June 11, 2026

Time: 2:00 PM

Adoption Date: June 18, 2026

Signed:

Clerk/Secretary of the County Board

(Original signature required)

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

Contact person for additional information on the budget reports:

Name: Nicole Evenson

Title: Administrator, Internal Services

Telephone: 805-964-4711, Ext. 5227

E-mail: nevenson@sbceo.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Susan Salcido

Chief Business Official's Name: Steven Torres

CBO's Title: Associate Superintendent, Administrative Services

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

Criteria and Standards Review Summary

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

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

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

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the Superintendent of Public Instruction:

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

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

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

Santa Barbara County Schools' Self-Insurance Program for Employees

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

Signature (Original signature required)

	06/18/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Dr. Susan Salcido	County Superintendent of Schools
Printed Name	Title

For additional information on this certification, please contact:

Nicole Evenson	Administrator, Internal Services
Name	Title
nevenson@sbceo.org	805-964-4711, Ext. 5700
Email	Telephone

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	30,882,819.00	237,010.00	31,119,829.00	30,938,448.00	256,469.00	31,194,917.00	0.2%
2) Federal Revenue		8100-8299	0.00	950,222.00	950,222.00	0.00	964,259.00	964,259.00	1.5%
3) Other State Revenue		8300-8599	145,955.00	12,214,249.00	12,360,204.00	146,401.00	11,821,610.00	11,968,011.00	-3.2%
4) Other Local Revenue		8600-8799	6,208,240.00	43,502,607.00	49,710,847.00	5,861,758.00	42,121,785.00	47,983,543.00	-3.5%
5) TOTAL, REVENUES			37,237,014.00	56,904,088.00	94,141,102.00	36,946,607.00	55,164,123.00	92,110,730.00	-2.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,190,128.00	13,804,740.00	18,994,868.00	5,140,407.00	15,981,897.00	21,122,304.00	11.2%
2) Classified Salaries		2000-2999	12,107,265.00	9,083,008.00	21,190,273.00	13,057,115.00	9,246,920.00	22,304,035.00	5.3%
3) Employee Benefits		3000-3999	8,034,284.00	11,617,327.00	19,651,611.00	8,373,795.00	13,162,921.00	21,536,716.00	9.6%
4) Books and Supplies		4000-4999	611,062.00	934,880.00	1,545,942.00	739,260.00	826,115.00	1,565,375.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	4,701,624.00	15,724,869.00	20,426,493.00	5,342,422.00	11,168,246.00	16,510,668.00	-19.2%
6) Capital Outlay		6000-6999	277,399.00	779,485.00	1,056,884.00	101,710.00	1,272,489.00	1,374,199.00	30.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,085,107.00	470,343.00	10,555,450.00	9,579,989.00	469,789.00	10,049,778.00	-4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,949,521.00)	3,508,365.00	(7,441,156.00)	(10,815,855.00)	3,596,229.00	(7,219,626.00)	-3.0%
9) TOTAL, EXPENDITURES			30,057,348.00	55,923,017.00	85,980,365.00	31,518,843.00	55,724,606.00	87,243,449.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,179,666.00	981,071.00	8,160,737.00	5,427,764.00	(560,483.00)	4,867,281.00	-40.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
b) Transfers Out		7600-7629	3,155,921.00	0.00	3,155,921.00	2,155,921.00	0.00	2,155,921.00	-31.7%
2) Other Sources/Uses									
a) Sources		8930-8979	558,860.00	0.00	558,860.00	558,860.00	0.00	558,860.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(927,849.00)	927,849.00	0.00	(920,172.00)	920,172.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,518,890.00)	927,849.00	(2,591,041.00)	(2,511,213.00)	920,172.00	(1,591,041.00)	-38.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,660,776.00	1,908,920.00	5,569,696.00	2,916,551.00	359,689.00	3,276,240.00	-41.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,917,586.00	21,027,418.00	39,945,004.00	22,578,362.00	22,936,338.00	45,514,700.00	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			18,917,586.00	21,027,418.00	39,945,004.00	22,578,362.00	22,936,338.00	45,514,700.00	13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,917,586.00	21,027,418.00	39,945,004.00	22,578,362.00	22,936,338.00	45,514,700.00	13.9%
2) Ending Balance, June 30 (E + F1e)			22,578,362.00	22,936,338.00	45,514,700.00	25,494,913.00	23,296,027.00	48,790,940.00	7.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	94,736.99	4,803.10	99,540.09	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,931,534.90	22,931,534.90	0.00	23,296,027.00	23,296,027.00	1.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	9,637,568.00	0.00	9,637,568.00	9,056,911.00	0.00	9,056,911.00	-6.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,841,057.01	0.00	12,841,057.01	16,438,002.00	0.00	16,438,002.00	28.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	38,505,931.92	25,461,849.51	63,967,781.43				
1) Fair Value Adjustment to Cash in County Treasury		9111	828,213.00	0.00	828,213.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	55,818.12	1,084,875.80	1,140,693.92				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	94,736.99	4,803.10	99,540.09				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	5,785.35	0.00	5,785.35				
10) TOTAL, ASSETS			39,495,485.38	26,551,528.41	66,047,013.79				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	8,823,443.43	2,013,576.99	10,837,020.42				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	35,938.59	1,440,100.00	1,476,038.59				
6) TOTAL, LIABILITIES			8,859,382.02	3,453,676.99	12,313,059.01				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	5,785.35	0.00	5,785.35				
2) TOTAL, DEFERRED INFLOWS			5,785.35	0.00	5,785.35				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			30,630,318.01	23,097,851.42	53,728,169.43				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,752,650.00	0.00	4,752,650.00	4,285,983.00	0.00	4,285,983.00	-9.8%
Education Protection Account State Aid - Current Year		8012	13,454.00	0.00	13,454.00	13,416.00	0.00	13,416.00	-0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	138,514.00	0.00	138,514.00	138,514.00	0.00	138,514.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	44,385,869.00	0.00	44,385,869.00	45,348,869.00	0.00	45,348,869.00	2.2%
Unsecured Roll Taxes		8042	1,588,280.00	0.00	1,588,280.00	1,588,280.00	0.00	1,588,280.00	0.0%
Prior Years' Taxes		8043	153,516.00	0.00	153,516.00	153,516.00	0.00	153,516.00	0.0%
Supplemental Taxes		8044	968,078.00	0.00	968,078.00	968,078.00	0.00	968,078.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	915,762.00	0.00	915,762.00	915,762.00	0.00	915,762.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			52,916,123.00	0.00	52,916,123.00	53,412,418.00	0.00	53,412,418.00	0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(22,033,304.00)	237,010.00	(21,796,294.00)	(22,473,970.00)	256,469.00	(22,217,501.00)	1.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			30,882,819.00	237,010.00	31,119,829.00	30,938,448.00	256,469.00	31,194,917.00	0.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	167,964.00	167,964.00	0.00	169,827.00	169,827.00	1.1%
Special Education Discretionary Grants		8182	0.00	140,870.00	140,870.00	0.00	135,756.00	135,756.00	-3.6%
Child Nutrition Programs		8220	0.00	8,988.00	8,988.00	0.00	8,988.00	8,988.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		306,897.00	306,897.00		338,516.00	338,516.00	10.3%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,907.00	3,907.00		5,016.00	5,016.00	28.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		318,661.00	318,661.00		306,156.00	306,156.00	-3.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,935.00	2,935.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	950,222.00	950,222.00	0.00	964,259.00	964,259.00	1.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	2,309,184.00	2,309,184.00	0.00	2,358,919.00	2,358,919.00	2.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	12,558.00	12,558.00	0.00	12,558.00	12,558.00	0.0%
Mandated Costs Reimbursements		8550	87,344.00	0.00	87,344.00	87,344.00	0.00	87,344.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	34,611.00	11,234.00	45,845.00	35,057.00	11,234.00	46,291.00	1.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		269,730.00	269,730.00		75,000.00	75,000.00	-72.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		371,404.00	371,404.00		396,002.00	396,002.00	6.6%
Arts and Music in Schools (Prop 28)	6770	8590		55,766.00	55,766.00		62,685.00	62,685.00	12.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,000.00	9,184,373.00	9,208,373.00	24,000.00	8,905,212.00	8,929,212.00	-3.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, OTHER STATE REVENUE			145,955.00	12,214,249.00	12,360,204.00	146,401.00	11,821,610.00	11,968,011.00	-3.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	247,352.00	247,352.00	0.00	247,352.00	247,352.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	85,285.00	0.00	85,285.00	85,285.00	0.00	85,285.00	0.0%
Interest		8660	3,400,000.00	7,834.00	3,407,834.00	3,400,000.00	0.00	3,400,000.00	-0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	191,129.00	12,588,486.00	12,779,615.00	194,297.00	12,379,344.00	12,573,641.00	-1.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	336,131.00	3,119,498.00	3,455,629.00	406,412.00	2,069,511.00	2,475,923.00	-28.4%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	536,645.00	2,422,187.00	2,958,832.00	511,041.00	2,578,814.00	3,089,855.00	4.4%
Tuition		8710	1,659,050.00	0.00	1,659,050.00	1,264,723.00	0.00	1,264,723.00	-23.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		25,117,250.00	25,117,250.00		24,846,764.00	24,846,764.00	-1.1%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,208,240.00	43,502,607.00	49,710,847.00	5,861,758.00	42,121,785.00	47,983,543.00	-3.5%
TOTAL, REVENUES			37,237,014.00	56,904,088.00	94,141,102.00	36,946,607.00	55,164,123.00	92,110,730.00	-2.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	924,702.00	6,102,094.00	7,026,796.00	753,119.00	6,715,555.00	7,468,674.00	6.3%
Certificated Pupil Support Salaries		1200	101,619.00	4,651,154.00	4,752,773.00	105,392.00	6,073,525.00	6,178,917.00	30.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,000,264.00	2,621,533.00	6,621,797.00	4,113,508.00	2,743,031.00	6,856,539.00	3.5%
Other Certificated Salaries		1900	163,543.00	429,959.00	593,502.00	168,388.00	449,786.00	618,174.00	4.2%
TOTAL, CERTIFICATED SALARIES			5,190,128.00	13,804,740.00	18,994,868.00	5,140,407.00	15,981,897.00	21,122,304.00	11.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	344,001.00	4,625,619.00	4,969,620.00	230,537.00	4,830,447.00	5,060,984.00	1.8%
Classified Support Salaries		2200	617,624.00	534,979.00	1,152,603.00	792,188.00	366,306.00	1,158,494.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	5,715,259.00	758,275.00	6,473,534.00	6,313,005.00	617,666.00	6,930,671.00	7.1%
Clerical, Technical and Office Salaries		2400	5,270,422.00	1,708,612.00	6,979,034.00	5,649,404.00	1,717,758.00	7,367,162.00	5.6%
Other Classified Salaries		2900	159,959.00	1,455,523.00	1,615,482.00	71,981.00	1,714,743.00	1,786,724.00	10.6%
TOTAL, CLASSIFIED SALARIES			12,107,265.00	9,083,008.00	21,190,273.00	13,057,115.00	9,246,920.00	22,304,035.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,022,163.00	3,915,359.00	4,937,522.00	1,013,603.00	4,613,896.00	5,627,499.00	14.0%
PERS		3201-3202	3,131,268.00	2,435,176.00	5,566,444.00	3,208,332.00	2,431,986.00	5,640,318.00	1.3%
OASDI/Medicare/Alternative		3301-3302	260,766.00	376,611.00	637,377.00	287,919.00	420,053.00	707,972.00	11.1%
Health and Welfare Benefits		3401-3402	3,287,173.00	4,416,742.00	7,703,915.00	3,525,664.00	5,207,283.00	8,732,947.00	13.4%
Unemployment Insurance		3501-3502	8,530.00	11,345.00	19,875.00	9,010.00	12,571.00	21,581.00	8.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Workers' Compensation		3601-3602	259,144.00	342,598.00	601,742.00	273,814.00	379,678.00	653,492.00	8.6%
OPEB, Allocated		3701-3702	16,754.00	0.00	16,754.00	5,000.00	0.00	5,000.00	-70.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,486.00	119,496.00	167,982.00	50,453.00	97,454.00	147,907.00	-12.0%
TOTAL, EMPLOYEE BENEFITS			8,034,284.00	11,617,327.00	19,651,611.00	8,373,795.00	13,162,921.00	21,536,716.00	9.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	68,990.00	68,990.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	4,639.00	15,200.00	19,839.00	4,339.00	16,200.00	20,539.00	3.5%
Materials and Supplies		4300	489,166.00	535,640.00	1,024,806.00	498,611.00	571,283.00	1,069,894.00	4.4%
Noncapitalized Equipment		4400	117,257.00	313,584.00	430,841.00	236,310.00	237,166.00	473,476.00	9.9%
Food		4700	0.00	1,466.00	1,466.00	0.00	1,466.00	1,466.00	0.0%
TOTAL, BOOKS AND SUPPLIES			611,062.00	934,880.00	1,545,942.00	739,260.00	826,115.00	1,565,375.00	1.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,157,243.00	3,157,243.00	0.00	694,808.00	694,808.00	-78.0%
Travel and Conferences		5200	369,249.00	539,462.00	908,711.00	380,013.00	432,200.00	812,213.00	-10.6%
Dues and Memberships		5300	145,579.00	17,624.00	163,203.00	142,816.00	15,334.00	158,150.00	-3.1%
Insurance		5400 - 5499	110,557.00	0.00	110,557.00	110,557.00	0.00	110,557.00	0.0%
Operations and Housekeeping Services		5500	347,948.00	210,438.00	558,386.00	410,596.00	164,348.00	574,944.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	882,601.00	492,623.00	1,375,224.00	916,952.00	448,037.00	1,364,989.00	-0.7%
Transfers of Direct Costs		5710	(53,085.00)	53,085.00	0.00	(120.00)	120.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(37,239.00)	(60,000.00)	(97,239.00)	(27,302.00)	(20,500.00)	(47,802.00)	-50.8%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	2,634,718.00	11,166,358.00	13,801,076.00	3,101,894.00	9,285,104.00	12,386,998.00	-10.2%
Communications		5900	301,296.00	148,036.00	449,332.00	307,016.00	148,795.00	455,811.00	1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,701,624.00	15,724,869.00	20,426,493.00	5,342,422.00	11,168,246.00	16,510,668.00	-19.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	18,034.00	18,034.00	0.00	18,034.00	18,034.00	0.0%
Buildings and Improvements of Buildings		6200	132,174.00	0.00	132,174.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,243.00	164,083.00	179,326.00	15,243.00	139,454.00	154,697.00	-13.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Subscription Assets		6700	129,982.00	597,368.00	727,350.00	86,467.00	1,115,001.00	1,201,468.00	65.2%
TOTAL, CAPITAL OUTLAY			277,399.00	779,485.00	1,056,884.00	101,710.00	1,272,489.00	1,374,199.00	30.0%
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	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	145,806.00	145,806.00	0.00	145,257.00	145,257.00	-0.4%
Payments to County Offices		7142	0.00	324,537.00	324,537.00	0.00	324,532.00	324,532.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	9,526,247.00	0.00	9,526,247.00	9,021,129.00	0.00	9,021,129.00	-5.3%
Debt Service									
Debt Service - Interest		7438	33,272.00	0.00	33,272.00	33,272.00	0.00	33,272.00	0.0%
Other Debt Service - Principal		7439	525,588.00	0.00	525,588.00	525,588.00	0.00	525,588.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,085,107.00	470,343.00	10,555,450.00	9,579,989.00	469,789.00	10,049,778.00	-4.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,508,365.00)	3,508,365.00	0.00	(3,596,229.00)	3,596,229.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(7,441,156.00)	0.00	(7,441,156.00)	(7,219,626.00)	0.00	(7,219,626.00)	-3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,949,521.00)	3,508,365.00	(7,441,156.00)	(10,815,855.00)	3,596,229.00	(7,219,626.00)	-3.0%
TOTAL, EXPENDITURES			30,057,348.00	55,923,017.00	85,980,365.00	31,518,843.00	55,724,606.00	87,243,449.00	1.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	3,155,921.00	0.00	3,155,921.00	2,155,921.00	0.00	2,155,921.00	-31.7%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,155,921.00	0.00	3,155,921.00	2,155,921.00	0.00	2,155,921.00	-31.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	558,860.00	0.00	558,860.00	558,860.00	0.00	558,860.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			558,860.00	0.00	558,860.00	558,860.00	0.00	558,860.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(927,849.00)	927,849.00	0.00	(920,172.00)	920,172.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(e) TOTAL, CONTRIBUTIONS			(927,849.00)	927,849.00	0.00	(920,172.00)	920,172.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(3,518,890.00)	927,849.00	(2,591,041.00)	(2,511,213.00)	920,172.00	(1,591,041.00)	-38.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	30,882,819.00	237,010.00	31,119,829.00	30,938,448.00	256,469.00	31,194,917.00	0.2%
2) Federal Revenue		8100-8299	0.00	950,222.00	950,222.00	0.00	964,259.00	964,259.00	1.5%
3) Other State Revenue		8300-8599	145,955.00	12,214,249.00	12,360,204.00	146,401.00	11,821,610.00	11,968,011.00	-3.2%
4) Other Local Revenue		8600-8799	6,208,240.00	43,502,607.00	49,710,847.00	5,861,758.00	42,121,785.00	47,983,543.00	-3.5%
5) TOTAL, REVENUES			37,237,014.00	56,904,088.00	94,141,102.00	36,946,607.00	55,164,123.00	92,110,730.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,554,922.00	21,691,668.00	24,246,590.00	2,024,906.00	21,864,261.00	23,889,167.00	-1.5%
2) Instruction - Related Services	2000-2999		7,570,498.00	14,942,977.00	22,513,475.00	8,279,059.00	13,740,662.00	22,019,721.00	-2.2%
3) Pupil Services	3000-3999		351,919.00	10,166,956.00	10,518,875.00	355,796.00	11,084,090.00	11,439,886.00	8.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		454,882.00	906,947.00	1,361,829.00	488,013.00	877,157.00	1,365,170.00	0.2%
6) Enterprise	6000-6999		277,752.00	0.00	277,752.00	290,361.00	0.00	290,361.00	4.5%
7) General Administration	7000-7999		5,460,291.00	7,104,040.00	12,564,331.00	7,108,883.00	7,154,403.00	14,263,286.00	13.5%
8) Plant Services	8000-8999		3,301,977.00	640,086.00	3,942,063.00	3,391,836.00	534,244.00	3,926,080.00	-0.4%
9) Other Outgo	9000-9999	Except 7600-7699	10,085,107.00	470,343.00	10,555,450.00	9,579,989.00	469,789.00	10,049,778.00	-4.8%
10) TOTAL, EXPENDITURES			30,057,348.00	55,923,017.00	85,980,365.00	31,518,843.00	55,724,606.00	87,243,449.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,179,666.00	981,071.00	8,160,737.00	5,427,764.00	(560,483.00)	4,867,281.00	-40.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,020.00	0.00	6,020.00	6,020.00	0.00	6,020.00	0.0%
b) Transfers Out		7600-7629	3,155,921.00	0.00	3,155,921.00	2,155,921.00	0.00	2,155,921.00	-31.7%
2) Other Sources/Uses									
a) Sources		8930-8979	558,860.00	0.00	558,860.00	558,860.00	0.00	558,860.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(927,849.00)	927,849.00	0.00	(920,172.00)	920,172.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,518,890.00)	927,849.00	(2,591,041.00)	(2,511,213.00)	920,172.00	(1,591,041.00)	-38.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,660,776.00	1,908,920.00	5,569,696.00	2,916,551.00	359,689.00	3,276,240.00	-41.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,917,586.00	21,027,418.00	39,945,004.00	22,578,362.00	22,936,338.00	45,514,700.00	13.9%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,917,586.00	21,027,418.00	39,945,004.00	22,578,362.00	22,936,338.00	45,514,700.00	13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,917,586.00	21,027,418.00	39,945,004.00	22,578,362.00	22,936,338.00	45,514,700.00	13.9%
2) Ending Balance, June 30 (E + F1e)			22,578,362.00	22,936,338.00	45,514,700.00	25,494,913.00	23,296,027.00	48,790,940.00	7.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	94,736.99	4,803.10	99,540.09	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,931,534.90	22,931,534.90	0.00	23,296,027.00	23,296,027.00	1.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	9,637,568.00	0.00	9,637,568.00	9,056,911.00	0.00	9,056,911.00	-6.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,841,057.01	0.00	12,841,057.01	16,438,002.00	0.00	16,438,002.00	28.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	509,315.00	225,685.00
6019	Student Support and Professional Development Discretionary Block Grant	23,908.00	30,655.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	303,007.00	576,051.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	62,000.00	62,000.00
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6300	Lottery: Instructional Materials	38,678.00	43,043.00
6332	CA Community Schools Partnership Act - Implementation Grant	359,100.00	546,896.00
6333	CA Community Schools Partnership Act - Coordination Grant	35,031.00	13,915.00
6371	CalWORKs for ROCP or Adult Education	45,311.00	34,271.00
6383	Golden State Pathways Program	204,725.00	165,087.00
6500	Special Education	28,643.00	28,639.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	921.00	0.00
6546	Mental Health-Related Services	11,257.00	14,963.00
6620	Reversing Opioid Overdoses	49,973.00	16,276.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	48,866.00	48,866.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	322,549.00	374,254.00
7311	Classified School Employee Professional Development Block Grant	19,894.00	19,894.00
7399	LCFF Equity Multiplier	257,859.00	259,315.00
7435	Learning Recovery Emergency Block Grant	11,098.00	0.00
7810	Other Restricted State	180,676.00	70,302.00
9010	Other Restricted Local	19,968,723.90	20,315,915.00
Total, Restricted Balance		22,931,534.90	23,296,027.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,341,720.00	13,515,624.00	1.3%
3) Other State Revenue		8300-8599	87,778,355.00	79,170,428.00	-9.8%
4) Other Local Revenue		8600-8799	548,541.00	639,700.00	16.6%
5) TOTAL, REVENUES			101,668,616.00	93,325,752.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,863,318.00	2,951,262.00	3.1%
2) Classified Salaries		2000-2999	3,969,439.00	4,475,688.00	12.8%
3) Employee Benefits		3000-3999	3,953,814.00	4,349,682.00	10.0%
4) Books and Supplies		4000-4999	454,557.00	315,207.00	-30.7%
5) Services and Other Operating Expenditures		5000-5999	78,828,151.00	74,055,939.00	-6.1%
6) Capital Outlay		6000-6999	88,960.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,441,159.00	7,219,626.00	-3.0%
9) TOTAL, EXPENDITURES			97,599,398.00	93,367,404.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,069,218.00	(41,652.00)	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,069,218.00	(41,652.00)	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,160,413.00	12,229,631.00	49.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,160,413.00	12,229,631.00	49.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,160,413.00	12,229,631.00	49.9%
2) Ending Balance, June 30 (E + F1e)			12,229,631.00	12,187,979.00	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,551,252.00	10,780,404.00	2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,678,379.00	1,407,575.00	-16.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,899,337.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	286,609.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,185,954.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	191,172.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			191,172.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			13,994,782.16		
FEDERAL REVENUE					
Child Nutrition Programs		8220	719,100.00	669,114.00	-7.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,622,620.00	12,846,510.00	1.8%
TOTAL, FEDERAL REVENUE			13,341,720.00	13,515,624.00	1.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	30,290.00	26,050.00	-14.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	7,559,551.00	4,008,278.00	-47.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	80,188,514.00	75,136,100.00	-6.3%
TOTAL, OTHER STATE REVENUE			87,778,355.00	79,170,428.00	-9.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	348,164.00	432,884.00	24.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	20,157.00	27,000.00	33.9%
Interagency Services		8677	109,800.00	109,800.00	0.0%
All Other Fees and Contracts		8689	70,420.00	70,016.00	-0.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			548,541.00	639,700.00	16.6%
TOTAL, REVENUES			101,668,616.00	93,325,752.00	-8.2%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,820,699.00	1,813,283.00	-0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	455,053.00	541,741.00	19.1%
Other Certificated Salaries		1900	587,566.00	596,238.00	1.5%
TOTAL, CERTIFICATED SALARIES			2,863,318.00	2,951,262.00	3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	244,839.00	262,326.00	7.1%
Classified Supervisors' and Administrators' Salaries		2300	554,480.00	608,560.00	9.8%
Clerical, Technical and Office Salaries		2400	2,002,676.00	2,271,068.00	13.4%
Other Classified Salaries		2900	1,167,444.00	1,333,734.00	14.2%
TOTAL, CLASSIFIED SALARIES			3,969,439.00	4,475,688.00	12.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	523,800.00	541,207.00	3.3%
PERS		3201-3202	1,240,409.00	1,338,703.00	7.9%
OASDI/Medicare/Alternative		3301-3302	103,458.00	118,168.00	14.2%
Health and Welfare Benefits		3401-3402	1,954,514.00	2,211,299.00	13.1%
Unemployment Insurance		3501-3502	3,404.00	3,693.00	8.5%
Workers' Compensation		3601-3602	102,430.00	111,552.00	8.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,799.00	25,060.00	-2.9%
TOTAL, EMPLOYEE BENEFITS			3,953,814.00	4,349,682.00	10.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	266,416.00	217,188.00	-18.5%
Noncapitalized Equipment		4400	109,405.00	22,100.00	-79.8%
Food		4700	78,736.00	75,919.00	-3.6%
TOTAL, BOOKS AND SUPPLIES			454,557.00	315,207.00	-30.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	357,723.00	0.00	-100.0%
Travel and Conferences		5200	169,229.00	125,790.00	-25.7%
Dues and Memberships		5300	22,550.00	21,400.00	-5.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	55,520.00	55,420.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	239,960.00	239,972.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	95,989.00	46,552.00	-51.5%
Professional/Consulting Services and Operating Expenditures		5800	77,851,398.00	73,533,287.00	-5.5%
Communications		5900	35,782.00	33,518.00	-6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,828,151.00	74,055,939.00	-6.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	88,960.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			88,960.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,441,159.00	7,219,626.00	-3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,441,159.00	7,219,626.00	-3.0%
TOTAL, EXPENDITURES			97,599,398.00	93,367,404.00	-4.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,341,720.00	13,515,624.00	1.3%
3) Other State Revenue		8300-8599	87,778,355.00	79,170,428.00	-9.8%
4) Other Local Revenue		8600-8799	548,541.00	639,700.00	16.6%
5) TOTAL, REVENUES			101,668,616.00	93,325,752.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,223,811.00	3,357,968.00	-20.5%
2) Instruction - Related Services	2000-2999		6,801,949.00	5,728,997.00	-15.8%
3) Pupil Services	3000-3999		949,188.00	912,571.00	-3.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		78,078,345.00	76,045,295.00	-2.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,441,159.00	7,219,626.00	-3.0%
8) Plant Services	8000-8999		104,946.00	102,947.00	-1.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			97,599,398.00	93,367,404.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,069,218.00	(41,652.00)	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,069,218.00	(41,652.00)	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,160,413.00	12,229,631.00	49.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,160,413.00	12,229,631.00	49.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,160,413.00	12,229,631.00	49.9%
2) Ending Balance, June 30 (E + F1e)			12,229,631.00	12,187,979.00	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,551,252.00	10,780,404.00	2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,678,379.00	1,407,575.00	-16.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	178,913.00	178,913.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	553,499.00	561,380.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	470,072.00	497,583.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	15,535.00	19,335.00
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	140.00	280.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	49,591.00	49,591.00
6130	Early Education: Center-Based Reserve Account	556,675.00	564,530.00
6132	Early Education: Alternative Payment Reserve Account for Department of Social Services Programs	228,864.00	232,363.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	4,104,093.00	4,207,508.00
7810	Other Restricted State	2,249,540.00	2,189,174.00
9010	Other Restricted Local	2,144,330.00	2,279,747.00
Total, Restricted Balance		10,551,252.00	10,780,404.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,995.00	46,995.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			46,995.00	46,995.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,975.00	40,975.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,975.00	40,975.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,020.00	6,020.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,020.00	6,020.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,020.00)	(6,020.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,315.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,315.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,315.48		
FEDERAL REVENUE					
Forest Reserve Funds		8260	6,020.00	6,020.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	40,975.00	40,975.00	0.0%
TOTAL, FEDERAL REVENUE			46,995.00	46,995.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			46,995.00	46,995.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	40,975.00	40,975.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,975.00	40,975.00	0.0%
TOTAL, EXPENDITURES			40,975.00	40,975.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	6,020.00	6,020.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,020.00	6,020.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,995.00	46,995.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			46,995.00	46,995.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	40,975.00	40,975.00	0.0%
10) TOTAL, EXPENDITURES			40,975.00	40,975.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,020.00	6,020.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,020.00	6,020.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,020.00)	(6,020.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,349,792.00	18,349,792.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,349,792.00	18,349,792.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,349,792.00	18,349,792.00	0.0%
2) Ending Balance, June 30 (E + F1e)			18,349,792.00	18,349,792.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	18,349,792.00	18,349,792.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,349,791.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			18,349,791.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			18,349,791.99		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,349,792.00	18,349,792.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,349,792.00	18,349,792.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,349,792.00	18,349,792.00	0.0%
2) Ending Balance, June 30 (E + F1e)			18,349,792.00	18,349,792.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	18,349,792.00	18,349,792.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	880,794.00	355,343.00	-59.7%
5) TOTAL, REVENUES			880,794.00	355,343.00	-59.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,408,335.00	3,180,153.00	-69.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,408,335.00	3,180,153.00	-69.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,527,541.00)	(2,824,810.00)	-70.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,155,921.00	2,155,921.00	-31.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,155,921.00	2,155,921.00	-31.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,371,620.00)	(668,889.00)	-89.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,442,566.00	31,070,946.00	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,442,566.00	31,070,946.00	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,442,566.00	31,070,946.00	-17.0%
2) Ending Balance, June 30 (E + F1e)			31,070,946.00	30,402,057.00	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,537,877.00	1,893,220.00	23.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	29,533,069.00	28,508,837.00	-3.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,476,686.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	423,369.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			27,900,055.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			27,900,055.26		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	331,735.00	331,735.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,608.00	23,608.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	525,451.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			880,794.00	355,343.00	-59.7%
TOTAL, REVENUES			880,794.00	355,343.00	-59.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	63,640.00	300,000.00	371.4%
Buildings and Improvements of Buildings		6200	10,074,493.00	2,384,153.00	-76.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	202,702.00	496,000.00	144.7%
Equipment Replacement		6500	67,500.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,408,335.00	3,180,153.00	-69.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,408,335.00	3,180,153.00	-69.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	3,155,921.00	2,155,921.00	-31.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,155,921.00	2,155,921.00	-31.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,155,921.00	2,155,921.00	-31.7%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	880,794.00	355,343.00	-59.7%
5) TOTAL, REVENUES			880,794.00	355,343.00	-59.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,408,335.00	3,180,153.00	-69.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,408,335.00	3,180,153.00	-69.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(9,527,541.00)	(2,824,810.00)	-70.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,155,921.00	2,155,921.00	-31.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,155,921.00	2,155,921.00	-31.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,371,620.00)	(668,889.00)	-89.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,442,566.00	31,070,946.00	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,442,566.00	31,070,946.00	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,442,566.00	31,070,946.00	-17.0%
2) Ending Balance, June 30 (E + F1e)			31,070,946.00	30,402,057.00	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,537,877.00	1,893,220.00	23.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	29,533,069.00	28,508,837.00	-3.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,537,877.00	1,893,220.00
Total, Restricted Balance		1,537,877.00	1,893,220.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,082,843.00	10,741,250.00	18.3%
5) TOTAL, REVENUES			9,082,843.00	10,741,250.00	18.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	42,359.00	35,859.00	-15.3%
5) Services and Other Operating Expenses		5000-5999	9,351,745.00	8,802,641.00	-5.9%
6) Depreciation and Amortization		6000-6999	4,342.00	4,342.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,398,446.00	8,842,842.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(315,603.00)	1,898,408.00	-701.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(315,603.00)	1,898,408.00	-701.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,944,349.00	11,628,746.00	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,944,349.00	11,628,746.00	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,944,349.00	11,628,746.00	-2.6%
2) Ending Net Position, June 30 (E + F1e)			11,628,746.00	13,527,154.00	16.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	30,387.64	30,387.64	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	11,598,358.36	13,496,766.36	16.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,826,356.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	404,838.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	200,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	257.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	31,648.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	34,728.73		
g) Accumulated Depreciation - Equipment		9445	(4,341.09)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			33,493,488.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	28,130,717.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			28,130,717.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			5,362,770.58		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	850,000.00	850,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	8,232,843.00	9,891,250.00	20.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,082,843.00	10,741,250.00	18.3%
TOTAL, REVENUES			9,082,843.00	10,741,250.00	18.3%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,200.00	25,200.00	0.0%
Noncapitalized Equipment		4400	17,159.00	10,659.00	-37.9%
TOTAL, BOOKS AND SUPPLIES			42,359.00	35,859.00	-15.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	1,240.00	6,240.00	403.2%
Insurance		5400-5499	397,541.00	424,428.00	6.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,914.00	8,914.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,250.00	1,250.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	8,940,640.00	8,359,649.00	-6.5%
Communications		5900	2,160.00	2,160.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,351,745.00	8,802,641.00	-5.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	4,342.00	4,342.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			4,342.00	4,342.00	0.0%
TOTAL, EXPENSES			9,398,446.00	8,842,842.00	-5.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,082,843.00	10,741,250.00	18.3%
5) TOTAL, REVENUES			9,082,843.00	10,741,250.00	18.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		9,398,446.00	8,842,842.00	-5.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,398,446.00	8,842,842.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(315,603.00)	1,898,408.00	-701.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(315,603.00)	1,898,408.00	-701.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,944,349.00	11,628,746.00	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,944,349.00	11,628,746.00	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,944,349.00	11,628,746.00	-2.6%
2) Ending Net Position, June 30 (E + F1e)			11,628,746.00	13,527,154.00	16.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	30,387.64	30,387.64	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	11,598,358.36	13,496,766.36	16.4%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	45.15	45.15	45.15	45.15	45.15	45.15
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	3.89	3.89	3.89	3.89	3.89	3.89
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	49.04	49.04	49.04	49.04	49.04	49.04
2. District Funded County Program ADA						
a. County Community Schools	10.89	10.89	10.89	10.89	10.89	10.89
b. Special Education-Special Day Class	36.18	36.18	36.18	36.18	36.18	36.18
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	28.65	0.00	0.00	28.65	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	47.07	75.72	47.07	47.07	75.72	47.07
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	96.11	124.76	96.11	96.11	124.76	96.11
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	61,883.70	61,883.70	61,883.70	61,883.70	61,883.70	61,883.70
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			27,355,762.46	24,923,790.77	21,394,317.18	19,446,520.30	19,787,816.70	29,447,173.70	32,170,999.86	33,901,265.97
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		229,299.15	229,299.15	412,738.47	412,738.47	412,738.47	415,344.47	412,738.47	412,738.47
Property Taxes	8020-8079		0.00	0.00	0.00	1,664,931.34	7,470,090.19	16,467,595.27	1,871,206.02	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	(11,236,985.00)	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	128,412.30	52,648.54	64,219.65	48,116.52	7,270.22	0.00
Other State Revenue	8300-8599		1,624,318.97	739,882.96	180,586.35	543,456.44	2,638,434.29	543,252.67	736,739.82	636,088.85
Other Local Revenue	8600-8799		1,355,535.09	952,953.16	3,191,596.90	4,356,905.70	5,163,029.23	2,730,954.89	4,592,025.07	2,879,012.58
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			3,209,153.21	1,922,135.27	3,913,334.02	7,030,680.49	15,748,511.83	8,968,278.82	7,619,979.60	3,927,839.90
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		971,625.98	1,081,461.96	1,852,426.06	1,833,415.99	1,843,977.14	1,833,415.99	1,816,518.14	1,808,069.22
Classified Salaries	2000-2999		1,295,864.43	1,748,636.34	1,775,401.19	1,773,170.78	1,817,778.85	1,893,612.57	1,762,018.77	1,759,788.36
Employee Benefits	3000-3999		1,014,379.32	1,309,432.33	1,669,095.49	1,666,941.82	1,679,863.85	1,692,785.88	1,666,941.82	1,666,941.82
Books and Supplies	4000-4999		12,523.00	97,835.94	63,867.30	143,544.89	46,961.25	44,456.65	42,578.20	52,909.68
Services	5000-5999		2,262,902.57	1,181,003.90	457,535.77	1,154,575.84	665,656.74	670,612.00	546,730.47	781,279.50
Capital Outlay	6000-6999		60,025.79	9,434.58	0.00	74,929.68	5,823.46	79,988.81	25,432.34	5,823.46
Other Outgo	7000-7499		23,803.81	23,803.81	42,805.09	42,805.09	29,093.54	29,580.76	29,493.75	29,493.75
Interfund Transfers Out	7600-7629		0.00	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
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,641,124.90	5,451,608.86	5,861,130.90	6,689,384.09	6,089,154.83	6,244,452.66	5,889,713.49	6,104,305.79
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,431,971.69)	(3,529,473.59)	(1,947,796.88)	341,296.40	9,659,357.00	2,723,826.16	1,730,266.11	(2,176,465.89)
F. ENDING CASH (A + E)			24,923,790.77	21,394,317.18	19,446,520.30	19,787,816.70	29,447,173.70	32,170,999.86	33,901,265.97	31,724,800.08
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		31,724,800.08	48,986,213.74	53,191,848.08	52,670,951.48				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	415,344.47	412,738.47	412,738.47	118,344.47	2,606.00	(8.00)	4,299,399.00	4,299,399.00
Property Taxes	8020-8079	18,417,382.13	17,076,596.71	996,012.03	1,831,915.61	(16,682,710.29)	(.01)	49,113,019.00	49,113,019.00
Miscellaneous Funds	8080-8099	0.00	(11,236,985.00)	0.00	0.00	256,469.00	0.00	(22,217,501.00)	(22,217,501.00)
Federal Revenue	8100-8299	67,112.43	64,605.35	0.00	0.00	531,873.98	.01	964,259.00	964,259.00
Other State Revenue	8300-8599	838,072.65	706,819.79	0.00	0.00	2,780,358.22	(.01)	11,968,011.00	11,968,011.00
Other Local Revenue	8600-8799	3,872,963.21	3,637,152.56	4,616,016.84	6,838,346.17	3,797,051.61	(.01)	47,983,543.00	47,983,543.00
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		23,610,874.89	10,660,927.88	6,024,767.34	9,353,486.25	(9,314,351.48)	(8.02)	92,675,610.00	92,675,610.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,854,538.29	1,869,323.90	1,564,740.28	1,871,436.13	921,354.90	.02	21,122,304.00	21,122,304.00
Classified Salaries	2000-2999	1,902,534.19	1,820,009.26	1,583,586.49	1,964,985.48	1,206,648.29	0.00	22,304,035.00	22,304,035.00
Employee Benefits	3000-3999	1,686,324.86	1,682,017.52	1,576,487.61	3,094,826.09	1,130,677.59	0.00	21,536,716.00	21,536,716.00
Books and Supplies	4000-4999	74,824.93	54,318.51	96,270.56	159,355.18	675,928.93	(.02)	1,565,375.00	1,565,375.00
Services	5000-5999	711,905.84	989,400.47	1,630,280.90	2,406,605.14	3,059,047.85	(6,868.99)	16,510,668.00	16,510,668.00
Capital Outlay	6000-6999	93,115.17	11,346.10	68,093.03	897,925.61	35,391.97	6,869.00	1,374,199.00	1,374,199.00
Other Outgo	7000-7499	26,217.95	28,877.78	26,205.07	2,285,026.44	212,945.15	.01	2,830,152.00	2,830,152.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,155,921.00	0.00	0.00	2,155,921.00	2,155,921.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		6,349,461.23	6,455,293.54	6,545,663.94	14,836,081.07	7,241,994.68	.02	89,399,370.00	89,399,370.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		17,261,413.66	4,205,634.34	(520,896.60)	(5,482,594.82)	(16,556,346.16)	(8.04)	3,276,240.00	3,276,240.00
F. ENDING CASH (A + E)		48,986,213.74	53,191,848.08	52,670,951.48	47,188,356.66				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								30,632,002.46	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		61,883.70	0.00%	61,883.70	0.00%	61,883.70
(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	30,938,448.00	1.60%	31,434,808.00	2.37%	32,178,774.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	146,401.00	3.30%	151,232.00	3.09%	155,905.00
4. Other Local Revenues	8600-8799	5,861,758.00	1.94%	5,975,728.00	1.96%	6,092,878.00
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	(920,172.00)	0.00%	(920,172.00)	0.00%	(920,172.00)
6. Total (Sum lines A1 thru A5c)		36,591,315.00	1.68%	37,206,476.00	2.33%	38,072,265.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,140,407.00		5,414,648.00
b. Step & Column Adjustment				101,266.00		85,010.00
c. Cost-of-Living Adjustment				172,975.00		169,939.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,140,407.00	5.34%	5,414,648.00	4.71%	5,669,597.00
2. Classified Salaries						
a. Base Salaries				13,057,115.00		13,767,201.00
b. Step & Column Adjustment				270,282.00		156,946.00
c. Cost-of-Living Adjustment				439,804.00		426,079.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,057,115.00	5.44%	13,767,201.00	4.23%	14,350,226.00
3. Employee Benefits	3000-3999	8,373,795.00	10.26%	9,232,550.00	5.30%	9,721,507.00
4. Books and Supplies	4000-4999	739,260.00	-23.03%	568,996.00	1.00%	574,686.00
5. Services and Other Operating Expenditures	5000-5999	5,342,422.00	-0.87%	5,295,964.00	2.00%	5,401,883.00
6. Capital Outlay	6000-6999	101,710.00	-6.14%	95,467.00	0.00%	95,467.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,579,989.00	4.12%	9,974,731.00	-0.69%	9,905,870.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,815,855.00)	1.44%	(10,971,087.00)	1.43%	(11,128,172.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,155,921.00	-46.38%	1,155,921.00	0.00%	1,155,921.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,674,764.00	2.55%	34,534,391.00	3.51%	35,746,985.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,916,551.00		2,672,085.00		2,325,280.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,578,362.00		25,494,913.00		28,166,998.00
2. Ending Fund Balance (Sum lines C and D1)		25,494,913.00		28,166,998.00		30,492,278.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,056,911.00		9,030,041.00		9,030,041.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,438,002.00		19,131,957.00		21,457,237.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,494,913.00		28,166,998.00		30,492,278.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,438,002.00		19,131,957.00		21,457,237.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	18,349,792.00		18,349,792.00		18,349,792.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		34,787,794.00		37,481,749.00		39,807,029.00

F. ASSUMPTIONS

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

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
LCFF Sources – State Aid increases of 3.30% in Out Year 1 and 3.09% in Out Year 2. Property Tax and Property Tax Transfer increases of 2% in both Out Years. Adjusted to reflect Minimum State Aid and EPA in the LCFF Calculator. Federal Revenues – No change in both Out Years. Other State Revenues – Increases of 3.30% in Out Year 1 and 3.09% 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 3.30% in Out Year 1 and 3.09% 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 26.8% used in Out Year 1 and 25.9% 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 $175,898 deducted from the Current Year Projected Budget, increases of 1% in both Out Years. Services and Other Operating Expenditures – After One-Time expenses of $150,300 deducted from the Current Year Projected Budget, increases of 2% in both Out Years. Capital Outlay – After One-Time expenses of $6,243 deducted from the Current Year Projected Budget, no change in both Out Years. Other Outgo – Excess property tax adjusted to reflect the LCFF Calculator, otherwise no changes in both Out Years. Indirect Cost Transfers In – increases of 1.38% in Out Year 1 and 1.46% in Out Year 2. Other Financing Uses – Reduced by $1,000,00 in Out Year 1 and carried forward in Out Year 2.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(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	256,469.00	3.30%	264,932.00	3.09%	273,118.00
2. Federal Revenues	8100-8299	964,259.00	0.00%	964,259.00	0.00%	964,259.00
3. Other State Revenues	8300-8599	11,821,610.00	3.30%	12,211,723.00	3.09%	12,589,065.00
4. Other Local Revenues	8600-8799	42,121,785.00	3.50%	43,596,047.00	4.00%	45,339,889.00
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	920,172.00	0.00%	920,172.00	0.00%	920,172.00
6. Total (Sum lines A1 thru A5c)		56,084,295.00	3.34%	57,957,133.00	3.67%	60,086,503.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,981,897.00		16,834,532.00
b. Step & Column Adjustment				314,843.00		264,302.00
c. Cost-of-Living Adjustment				537,792.00		528,354.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,981,897.00	5.34%	16,834,532.00	4.71%	17,627,188.00
2. Classified Salaries						
a. Base Salaries				9,246,920.00		9,749,796.00
b. Step & Column Adjustment				191,411.00		111,148.00
c. Cost-of-Living Adjustment				311,465.00		301,745.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,246,920.00	5.44%	9,749,796.00	4.23%	10,162,689.00
3. Employee Benefits	3000-3999	13,162,921.00	8.19%	14,240,936.00	5.48%	15,020,782.00
4. Books and Supplies	4000-4999	826,115.00	1.00%	834,376.00	1.00%	842,720.00
5. Services and Other Operating Expenditures	5000-5999	11,168,246.00	2.06%	11,398,617.00	2.00%	11,626,589.00
6. Capital Outlay	6000-6999	1,272,489.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	469,789.00	0.00%	469,789.00	0.00%	469,789.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,596,229.00	4.32%	3,751,461.00	4.19%	3,908,546.00
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)						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		55,724,606.00	2.79%	57,279,507.00	4.15%	59,658,303.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		359,689.00		677,626.00		428,200.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,936,338.00		23,296,027.00		23,973,653.00
2. Ending Fund Balance (Sum lines C and D1)		23,296,027.00		23,973,653.00		24,401,853.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	23,296,027.00		23,973,653.00		24,401,853.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,296,027.00		23,973,653.00		24,401,853.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
LCFF Sources – State Aid increases of 3.30% in Out Year 1 and 3.09% in Out Year 2. Federal Revenues – No change in both Out Years. Other State Revenues – Increases of 3.30% in Out Year 1 and 3.09% in Out Year 2. Other Local Revenues – Other Local Revenues increase by 3.5% in Out Year 1 and 4% in Out Year 2. Other Financing Sources – No change in both Out Years. Certificated and Classified COLA of 3.30% in Out Year 1 and 3.09% 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 26.8% used in Out Year 1 and 25.9% 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 – Increase by 1% in both Out Years. Services and Other Operating Expenditures – Increase by 2% in both Out Years. Capital Outlay – No change in both Out Years. Indirect Cost Transfers Out – increases of 4.16% in Out Year 1 and 4.29% in Out Year 2.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		61,883.70	0.00%	61,883.70	0.00%	61,883.70
(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	31,194,917.00	1.62%	31,699,740.00	2.37%	32,451,892.00
2. Federal Revenues	8100-8299	964,259.00	0.00%	964,259.00	0.00%	964,259.00
3. Other State Revenues	8300-8599	11,968,011.00	3.30%	12,362,955.00	3.09%	12,744,970.00
4. Other Local Revenues	8600-8799	47,983,543.00	3.31%	49,571,775.00	3.75%	51,432,767.00
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)		92,675,610.00	2.68%	95,163,609.00	3.15%	98,158,768.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,122,304.00		22,249,180.00
b. Step & Column Adjustment				416,109.00		349,312.00
c. Cost-of-Living Adjustment				710,767.00		698,293.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,122,304.00	5.34%	22,249,180.00	4.71%	23,296,785.00
2. Classified Salaries						
a. Base Salaries				22,304,035.00		23,516,997.00
b. Step & Column Adjustment				461,693.00		268,094.00
c. Cost-of-Living Adjustment				751,269.00		727,824.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,304,035.00	5.44%	23,516,997.00	4.23%	24,512,915.00
3. Employee Benefits	3000-3999	21,536,716.00	8.99%	23,473,486.00	5.41%	24,742,289.00
4. Books and Supplies	4000-4999	1,565,375.00	-10.35%	1,403,372.00	1.00%	1,417,406.00
5. Services and Other Operating Expenditures	5000-5999	16,510,668.00	1.11%	16,694,581.00	2.00%	17,028,472.00
6. Capital Outlay	6000-6999	1,374,199.00	-93.05%	95,467.00	0.00%	95,467.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,049,778.00	3.93%	10,444,520.00	-0.66%	10,375,659.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,219,626.00)	0.00%	(7,219,626.00)	0.00%	(7,219,626.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,155,921.00	-46.38%	1,155,921.00	0.00%	1,155,921.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		89,399,370.00	2.70%	91,813,898.00	3.91%	95,405,288.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		3,276,240.00		3,349,711.00		2,753,480.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,514,700.00		48,790,940.00		52,140,651.00
2. Ending Fund Balance (Sum lines C and D1)		48,790,940.00		52,140,651.00		54,894,131.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		5,000.00		5,000.00
b. Restricted	9740	23,296,027.00		23,973,653.00		24,401,853.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,056,911.00		9,030,041.00		9,030,041.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,438,002.00		19,131,957.00		21,457,237.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,790,940.00		52,140,651.00		54,894,131.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,438,002.00		19,131,957.00		21,457,237.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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 E1a thru E2c)		34,787,794.00		37,481,749.00		39,807,029.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		38.91%		40.82%		41.72%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
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)		89,399,370.00		91,813,898.00		95,405,288.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		89,399,370.00		91,813,898.00		95,405,288.00
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)		89,399,370.00		91,813,898.00		95,405,288.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,787,987.40		1,836,277.96		1,908,105.76
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,671,000.00		2,671,000.00		2,671,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,671,000.00		2,671,000.00		2,671,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,235,459.00		103,303.00	1,338,762.00
2. State Lottery Revenue	8560	34,611.00		11,234.00	45,845.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,270,070.00	0.00	114,537.00	1,384,607.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	3,312.00		0.00	3,312.00
3. Employee Benefits	3000-3999	3,130.00		0.00	3,130.00
4. Books and Supplies	4000-4999	4,844.00		68,990.00	73,834.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	44,748.00			44,748.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			6,869.00	6,869.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		56,034.00	0.00	75,859.00	131,893.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,214,036.00	0.00	38,678.00	1,252,714.00

D. COMMENTS:

Electronic Subscriptions

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	61,884
County Office County Operations Grant ADA Standard Percentage Level:	**1.00%**

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

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

	County Operations Grant Funded ADA			
Fiscal Year	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)	61,695.35	61,928.17	N/A	Met
Second Prior Year (2024-25)	61,695.35	62,032.18	N/A	Met
First Prior Year (2025-26)	61,883.70	61,883.70	N/A	Met

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2023-24)	41.57	89.82	61,928.17	0.00
Second Prior Year (2024-25)	41.12	82.45	62,032.18	0.00
First Prior Year (2025-26)	49.04	47.07	61,883.70	0.00
Historical Average:	43.91	73.11	61,948.02	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2026-27) (historical average plus 2%):	**44.79**	**74.58**	**63,186.98**	**0.00**
1st Subsequent Year (2027-28) (historical average plus 4%):	**45.67**	**76.04**	**64,425.94**	**0.00**
2nd Subsequent Year (2028-29) (historical average plus 6%):	**46.54**	**77.50**	**65,664.90**	**0.00**

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

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

Fiscal Year	Average Daily Attendance (Form A, Estimated Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2026-27)	49.04	47.07	61,883.70	0.00
1st Subsequent Year (2027-28)	49.04	47.07	61,883.70	0.00
2nd Subsequent Year (2028-29)	49.04	47.07	61,883.70	0.00
Status:	Not Met	Met	Met	Met

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

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

1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

The County Alternative Education Grant ADA used for fiscal year 2026-27 is 2025-26 P-2 ADA. We typically use the most current ADA for each reporting period. SBCEO will update ADA at First Interim based on P-Annual ADA.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: At Target

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	14,668,887.00	15,230,670.00	15,733,224.00	16,219,729.00
a2.	Alternative Education Grant	1,731,201.00	1,808,871.00	1,438,470.00	1,559,018.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement	573,402.00	578,379.00	584,265.00	589,959.00
d.	Total LCFF (Sum of a or b, and c)	16,973,490.00	17,617,920.00	17,755,959.00	18,368,706.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	61,883.70	61,883.70	61,883.70	61,883.70
b.	Prior Year ADA (Funded)		61,883.70	61,883.70	61,883.70
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	14,668,887.00	15,230,670.00	15,733,224.00
b1.	COLA percentage	4.3%	3.3%	3.1%
b2.	COLA amount (proxy for purposes of this criterion)	632,229.03	502,612.11	486,156.62
c.	Total Change (Step 2b2)	632,229.03	502,612.11	486,156.62
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	4.31%	3.30%	3.09%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	4.31%	3.30%	3.09%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	86.45%	88.61%	88.30%
c.	Weighted Percent change (Step 3a x Step 3b)	3.73%	2.92%	2.73%

III. Alternative Education Grant

Step 1 - Change in Population

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	49.04	49.04	49.04	49.04
b.	Prior Year ADA (Funded)		49.04	49.04	49.04
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	1,731,201.00	1,808,871.00	1,438,470.00
b1.	COLA percentage (Section II-Step 2b1)	4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)	74,614.76	59,692.74	44,448.72
c.	Total Change (Step 2b2)	74,614.76	59,692.74	44,448.72
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	4.31%	3.30%	3.09%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	4.31%	3.30%	3.09%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	10.27%	8.10%	8.49%
c.	Weighted Percent change (Step 3a x Step 3b)	0.44%	0.27%	0.26%

IV. Charter Funded County Program

Step 1 - Change in Population

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

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	573,402.00	578,379.00	584,265.00
b1.	COLA percentage	4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)	24,713.63	19,086.51	18,053.79
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	4.31%	3.30%	3.09%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	4.31%	3.30%	3.09%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	3.28%	3.29%	3.21%
c.	Weighted Percent change (Step 3a x Step 3b)	0.14%	0.11%	0.10%

V. Weighted Change

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	4.31%	3.30%	3.09%
	LCFF Revenue Standard (line V-a, plus/minus 1%):	**N/A**	**N/A**	**N/A**

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

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected local property taxes (Form 01, Objects 8021 - 8089)	48,150,019.00	49,113,019.00	50,095,279.00	51,097,185.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		**1.00% to 3.00%**	**1.00% to 3.00%**	**1.00% to 3.00%**

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

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

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	52,916,123.00	53,412,418.00	54,358,257.00	55,560,693.00
	County Office's Projected Change in LCFF Revenue:		0.94%	1.77%	2.21%
	Standard:		**1.00% to 3.00%**	**1.00% to 3.00%**	**1.00% to 3.00%**
	Status:		Not Met	Met	Met

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

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation (required if NOT met)	LCFF Revenue is being projected using the most recent LCFF calculator (version 27C).

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	0.94%	1.77%	2.21%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**-4.06% to 5.94%**	**-3.23% to 6.77%**	**-2.79% to 7.21%**

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	59,836,752.00		
Budget Year (2026-27)	64,963,055.00	8.57%	Not Met
1st Subsequent Year (2027-28)	69,239,663.00	6.58%	Met
2nd Subsequent Year (2028-29)	72,551,989.00	4.78%	Met

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

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

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

Explanation:
(required if NOT met)

The variance is attributed to step/column increases, COLA, and positions added back for the Adopted Budget. We also have swept any savings in the 2025–26 revised budget related to vacancies due to NPAs filling some of these positions.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	0.94%	1.77%	2.21%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.06% to 10.94%**	**-8.23% to 11.77%**	**-7.79% to 12.21%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.06% to 5.94%	-3.23% to 6.77%	-2.79% to 7.21%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	950,222.00		
Budget Year (2026-27)	964,259.00	1.48%	No
1st Subsequent Year (2027-28)	964,259.00	0.00%	No
2nd Subsequent Year (2028-29)	964,259.00	0.00%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	12,360,204.00		
Budget Year (2026-27)	11,968,011.00	-3.17%	No
1st Subsequent Year (2027-28)	12,362,955.00	3.30%	No
2nd Subsequent Year (2028-29)	12,744,970.00	3.09%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	49,710,847.00		
Budget Year (2026-27)	47,983,543.00	-3.47%	No
1st Subsequent Year (2027-28)	49,571,775.00	3.31%	No
2nd Subsequent Year (2028-29)	51,432,767.00	3.75%	No

Explanation:
(required if Yes)

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

First Prior Year (2025-26)	1,545,942.00		
Budget Year (2026-27)	1,565,375.00	1.26%	No
1st Subsequent Year (2027-28)	1,403,372.00	-10.35%	Yes
2nd Subsequent Year (2028-29)	1,417,406.00	1.00%	No

Explanation: (required if Yes)
In the 2026–27 budget year, we are budgeting for one-time expenditures that we do not anticipate continuing in subsequent years.

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

First Prior Year (2025-26)	20,426,493.00		
Budget Year (2026-27)	16,510,668.00	-19.17%	Yes
1st Subsequent Year (2027-28)	16,694,581.00	1.11%	No
2nd Subsequent Year (2028-29)	17,028,472.00	2.00%	No

Explanation: (required if Yes)
In the current year, we have sub-agreements related to the CYBHI grant. These MOUs will not continue in the 2026–27 budget year, so the decrease is reflected in sub-agreements. We also budget for vacancies in object codes 1–3 in the 2026–27 Adopted Budget, and if needed, we may increase Professional Services (object 58xx) if NPAs are required and we are unable to fill vacancies.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	63,021,273.00		
Budget Year (2026-27)	60,915,813.00	-3.34%	Met
1st Subsequent Year (2027-28)	62,898,989.00	3.26%	Met
2nd Subsequent Year (2028-29)	65,141,996.00	3.57%	Met

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

First Prior Year (2025-26)	21,972,435.00		
Budget Year (2026-27)	18,076,043.00	-17.73%	Not Met
1st Subsequent Year (2027-28)	18,097,953.00	0.12%	Met
2nd Subsequent Year (2028-29)	18,445,878.00	1.92%	Met

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

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

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

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

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

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

Explanation: Books and Supplies (linked from 4B if NOT met)	In the 2026–27 budget year, we are budgeting for one-time expenditures that we do not anticipate continuing in subsequent years.
Explanation: Services and Other Exps (linked from 4B if NOT met)	In the current year, we have sub-agreements related to the CYBHI grant. These MOUs will not continue in the 2026–27 budget year, so the decrease is reflected in sub-agreements. We also budget for vacancies in object codes 1–3 in the 2026–27 Adopted Budget, and if needed, we may increase Professional Services (object 58xx) if NPAs are required and we are unable to fill vacancies.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	33,674,764.00	1,010,242.92	0.00	Not Met

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

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

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

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

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	17,012,246.99	18,349,791.99	31,190,849.01
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	13,405,676.57	18,784,278.54	0.00
	d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	30,417,923.56	37,134,070.53	31,190,849.01
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	79,227,314.33	86,093,018.94	89,136,286.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	79,227,314.33	86,093,018.94	89,136,286.00
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	38.40%	43.10%	35.00%
	County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**12.80%**	**14.40%**	**11.70%**

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	3,127,672.32	29,909,754.16	N/A	Met
Second Prior Year (2024-25)	5,416,564.19	31,468,641.16	N/A	Met
First Prior Year (2025-26)	3,660,776.00	33,213,269.00	N/A	Met
Budget Year (2026-27) (Information only)	2,916,551.00	33,674,764.00		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	89,399,370.00
County Office's Fund Balance Standard Percentage Level:	**0.70%**

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

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves? — No

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

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

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

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	9,980,341.00	10,373,349.90	N/A	Met
Second Prior Year (2024-25)	13,489,009.00	13,501,022.22	N/A	Met
First Prior Year (2025-26)	16,855,756.00	18,917,586.00	N/A	Met
Budget Year (2026-27) (Information only)	22,578,362.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	47,188,356.66	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses[2]:

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	89,399,370.00	91,813,898.00	95,405,288.00
County Office's Reserve Standard Percentage Level:	**2.00%**	**2.00%**	**2.00%**

8A. Calculating the County Office's Reserve Standard

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	89,399,370.00	91,813,898.00	95,405,288.00
2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	89,399,370.00	91,813,898.00	95,405,288.00
4.	Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,787,987.40	1,836,277.96	1,908,105.76
6.	Reserve Standard - by Amount (From percentage level chart above)	2,671,000.00	2,671,000.00	2,671,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**2,671,000.00**	**2,671,000.00**	**2,671,000.00**

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

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	16,438,002.00	19,131,957.00	21,457,237.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	18,349,792.00	18,349,792.00	18,349,792.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	34,787,794.00	37,481,749.00	39,807,029.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	38.91%	40.82%	41.72%
County Office's Reserve Standard (Section 8A, Line 7):	**2,671,000.00**	**2,671,000.00**	**2,671,000.00**
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

Forest Reserve revenue is not dedicated to any ongoing expenditures.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(927,849.00)			
Budget Year (2026-27)	(920,172.00)	(7,677.00)	(.8%)	Met
1st Subsequent Year (2027-28)	(920,172.00)	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	(920,172.00)	0.00	0.0%	Met
1b. **Transfers In, County School Service Fund ***				
First Prior Year (2025-26)	6,020.00			
Budget Year (2026-27)	6,020.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	6,020.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	6,020.00	0.00	0.0%	Met
1c. **Transfers Out, County School Service Fund ***				
First Prior Year (2025-26)	3,155,921.00			
Budget Year (2026-27)	2,155,921.00	(1,000,000.00)	(31.7%)	Not Met
1st Subsequent Year (2027-28)	1,155,921.00	(1,000,000.00)	(46.4%)	Not Met
2nd Subsequent Year (2028-29)	1,155,921.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Budgeted Transfers Out have been increased in the current year to support planned growth in fund balance for Funds 44 and 48. This increase is intentional and reflects a one-time adjustment to help strengthen reserves. In the subsequent fiscal years, Transfers Out are projected to decrease by $1,000,000 each year, gradually returning to the ongoing baseline level. By the second out year, the transfer amount stabilizes as the temporary increase is removed and funding returns to long-term assumptions.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. [1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

(If No, skip item 2 and sections S6B and S6C)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases	5	Fund 01 & 12, Objects 8xxx	Fund 01 & 12, Object 5610	1,801,002
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				4,950,320

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

Subscription Based IT Arrangements (SBITA's)		Fund 01, Object 8972	Fund 01, Object 7438 & 7439	460,782
TOTAL:				7,212,104

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases	580,967	567,992	571,986	564,617
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Subscription Based IT Arrangements (SBITA's)	279,279	288,275	184,329	11,366
Total Annual Payments:	860,246	856,267	756,315	575,983
Has total annual payment increased over prior year (2025-26)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

OPEB provides health insurance only and does not include dental coverage. There is no spousal coverage. Employees must have been enrolled in an active health insurance plan at the time of retirement. This benefit is fully paid and continues only until the retiree reaches age 65. It applies to employees hired prior to January 1, 1986, who have completed at least 20 years of service.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund	Self-Insurance Fund: 0	Government Fund: 5,000

4.	OPEB Liabilities	
	a. Total OPEB liability	1,013,849.00
	b. OPEB plan(s) fiduciary net position (if applicable)	
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,013,849.00
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	5,000.00	0.00	0.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
	d. Number of retirees receiving OPEB benefits	1.00	0.00	0.00

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

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

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

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

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	17,795,546.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	9,891,250.00	9,063,746.00	9,063,746.00
b. Amount contributed (funded) for self-insurance programs	9,891,250.00	9,063,746.00	9,063,746.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	147.04	135.17	135.17	135.17

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

Negotiations Settled

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

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

4. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Certificated (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified (non-management) FTE positions	120.86	108.89	108.89	108.89

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

Negotiations Settled

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

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

4. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

Classified (Non-management) Health and Welfare (H&W) Benefits	**Budget Year** (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	83.57	78.69	78.69	78.69

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
3.	Cost of a one percent increase in salary and statutory benefits			
4.	Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of other benefits included in the budget and MYPs?			
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 18, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

Forest Reserve Fund

	2025/26 ***Estimated Actuals***	2026/27 ***Proposed Budget***
Beginning Balance	**0**	**0**
Revenue and Transfers In		
Revenue	46,995	46,995
Interest	0	0
Total Revenue and Transfers In	**46,995**	**46,995**
Expenses and Transfers Out		
Districts	40,975	40,975
General Fund	6,020	6,020
Total Expenses and Transfers Out	**46,995**	**46,995**
Ending Balance	**0**	**0**

One-Time Revenues Fund

	2025/26 ***Estimated Actuals***	2026/27 ***Proposed Budget***
Beginning Balance	**18,349,792**	**18,349,792**
Revenue and Transfers In		
Revenue	0	0
Interest	0	0
Total Revenue and Transfers In	**0**	**0**
Expenses and Transfers Out		
Expense	0	0
Total Expenses and Transfers Out	**0**	**0**
Ending Balance	**18,349,792**	**18,349,792**

Established 1989-90 Fiscal Year - Resolution No. 8911

Goleta - Redevelopment Fund

	2025/26 ***Estimated Actuals***	2026/27 ***Proposed Budget***
Beginning Balance	**522,487**	**676,502**
Revenue and Transfers In		
Revenue	154,015	154,015
Interest	0	0
Total Revenue and Transfers In	**154,015**	**154,015**
Expenses and Transfers Out		
Expense	0	0
Total Expenses and Transfers Out	**0**	**0**
Ending Balance	**676,502**	**830,517**

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

Facilities Fund

	2025/26 *Estimated Actuals*	2026/27 *Proposed Budget*
Beginning Balance	**15,281,246**	**8,003,567**
Revenue and Transfers In		
Revenue	2,635,821	1,155,921
Interest	0	0
Total Revenue and Transfers In	**2,635,821**	**1,155,921**
Expenses and Transfers Out		
Expense	9,913,500	0
Total Expenses and Transfers Out	**9,913,500**	**0**
Ending Balance	**8,003,567**	**9,159,488**

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

Lompoc - Redevelopment Fund

	2025/26 ***Estimated Actuals***	2026/27 ***Proposed Budget***
Beginning Balance	**248,567**	**327,470**
Revenue and Transfers In		
Revenue	78,903	78,903
Interest	0	0
Total Revenue and Transfers In	**78,903**	**78,903**
Expenses and Transfers Out		
Expense	0	0
Total Expenses and Transfers Out	**0**	**0**
Ending Balance	**327,470**	**406,373**

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

Isla Vista - Redevelopment Fund

	2025/26 ***Estimated Actuals***	2026/27 ***Proposed Budget***
Beginning Balance	**411,480**	**533,905**
Revenue and Transfers In		
Revenue	122,425	122,425
Interest	0	0
Total Revenue and Transfers In	**122,425**	**122,425**
Expenses and Transfers Out		
Expense	0	0
Total Expenses and Transfers Out	**0**	**0**
Ending Balance	**533,905**	**656,330**

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

Lease Purchase and Site Improvement Fund

	2025/26 ***Estimated Actuals***	2026/27 ***Proposed Budget***
Beginning Balance	**20,978,786**	**21,529,502**
Revenue and Transfers In		
Revenue	1,045,551	1,000,000
Interest	0	0
Total Revenue and Transfers In	**1,045,551**	**1,000,000**
Expenses and Transfers Out		
Expense	494,835	3,180,153
Total Expenses and Transfers Out	**494,835**	**3,180,153**
Ending Balance	**21,529,502**	**19,349,349**

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

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

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

	2025/26 ***Estimated Actuals***	2026/27 ***Proposed Budget***
Beginning Balance	**11,944,349**	**21,027,192**
Revenue and Transfers In		
District Contributions	8,232,843	9,891,250
Interest	0	0
Other Local Revenue	850,000	850,000
Total Revenue and Transfers In	**9,082,843**	**10,741,250**
Expenses and Transfers Out		
2000 Classified Personnel Salaries	0	0
3000 Employee Benefits	0	0
4000 Books, Supplies & Non-capitalized Equipment	0	0
5000 Services and Other Operating Expenses	0	0
6000 Capital Outlay	0	0
Total Expenses and Transfers Out	**0**	**0**
Ending Balance	**21,027,192**	**31,768,442**

REVENUE ACCOUNT DESCRIPTIONS

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

Beginning Balance

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

REVENUE

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

Support Services Revenue

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

Special Education Revenue

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

Unrestricted Program Revenue

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

REVENUE ACCOUNT DESCRIPTIONS – Continued

Federal Revenue

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

Other State Revenue

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

Other State Apportionment

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

Lottery Revenue

Revenue received from the California State Lottery Act of 1984.

All Other State Revenue

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

Other Local Revenue

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

Interest

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

School Districts

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

Other Agencies

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

All Other Local Revenue

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

Other Transfers

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

EXPENDITURE ACCOUNT DESCRIPTIONS

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

1000 Certificated Personnel Salaries

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

2000 Classified Personnel Salaries

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

3000 Employee Benefits

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

4000 Books, Supplies and Non-Capitalized Equipment

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

5000 Services and Other Operating Expenses

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

6000 Capital Outlay

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

7000 Other Outgo

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

Ending Balance

The ending fund balance is the net assets over liabilities that are carried forward to begin the subsequent fiscal year.