Marin County Office of Education

2026-2027
Final Budget

Marin County Office of Education

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Budget Memo

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June 23, 2026

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

From: Bree Brown, Assistant Superintendent - Business Services

2026-27 Adopted Budget

The Marin County Office of Education's (MCOE's) 2026–27 Adopted Budget is respectfully presented for the Board's review. Updates to the memo presented with the Recommended Budget on June 9, 2026 are shown in blue ink after this point.

This budget reflects a comprehensive and thoughtful planning process intended to align fiscal resources with MCOE's strategic priorities, programmatic commitments, and ongoing obligations to the districts and students we serve. There is a material change in maintenance expenditures from the Recommended Budget that is included in the Adopted Budget. This change is outlined in the MCOE Budget Highlights and Assumptions section below, as well as in the Questions and Answers document also provided in the board packet. Additionally, the summaries in the board packet have been updated to use direct printouts from our new financial system. By incorporating the use of direct reports, we strive to minimize the chance of data entry issues while maximizing transparency.

The development of the 2026–27 Adopted Budget is based on the most current fiscal information available at this time, including the Governor's proposed 2026–27 State Budget as outlined in the May Revision. This proposal incorporates updated assumptions related to state revenues, Proposition 98 funding levels, cost-of-living adjustments, and other key education finance factors that directly impact county office funding and service delivery.

At the time of this publication, the state legislature had produced their response to the Governor's May Revise in the form of Assembly Bill (AB) 109. Key similarities and differences in the bill are as follows:

No material change to the Governor's Proposals for: Proposition 98 Guarantee, Statutory Cost of Living Adjustment (COLA), Additional Local Control Funding Formula (LCFF) Investment (AKA the "Super COLA"), Paid Pregnancy Disability Leave, Learning Recovery Emergency Block Grant, Expanded Learning Opportunities Program, Community Schools, and Special Education AB602.

AB 109 includes an increase in the Student Support and Professional Development Discretionary Block Grant from $5.0 billion to $5.2 billion per ADA plus a required local hearing on declining enrollment and reporting requirements.

AB109 also includes $40 million for low-incidence disability funding and extraordinary cost pools and increases the Career Technical Education Incentive Grant by $300 million total one-time, available for the 2027-28 and 2028-29 funding rounds.

MCOE will continue to monitor State Budget deliberations and emerging fiscal information and will make any necessary adjustments as part of the adopted budget process. Updates will be brought forward to the Board to ensure transparency and to support informed decision-making as additional details become available.

Key Takeaways from the State's May Revision

On May 14, 2026, Governor Gavin Newsom released an updated version of the proposed 2026–27 state budget, known as the "May Revision." This update reflects new information about state revenues and includes changes to funding for schools. Key elements are noted below:

Overall Funding Increases, with Caution
Education funding is higher than previously projected, but a portion is being set aside or delayed ("settle-up") to avoid overcommitting if revenues come in lower than expected.

Significant Reserve Deposits
Billions are being added to the state's education rainy day fund, limiting how much new funding is immediately available and triggering the reserve cap for districts (as long as the balance is maintained).

Increase in LCFF Funding
Districts will see a combined **4.31% increase** in LCFF base funding to help cover rising costs, declining enrollment, and new requirements.

New Ongoing Cost Pressures for LEAs
Beginning in 2026–27, LEAs must provide **up to 14 weeks of paid pregnancy disability leave**, creating a new ongoing obligation.

Major One-Time Investments
The state is providing significant one-time funding (e.g., $5 billion discretionary block grant, literacy, math, facilities, and student support programs) that can help address immediate needs but is not ongoing.

Substantial Increase in Special Education Funding
A **$2.4 billion increase** raises the statewide base rate, though local impacts will vary by SELPA. This increase reflects the state's ongoing effort toward adequate funding for special education.

Targeted Investments in Priority Areas
Continued focus on **literacy, early learning, expanded learning, career pathways, and community schools**, along with support for vulnerable student groups.

Policy Changes and Oversight Shifts
Proposals include changes to state education governance, new audit requirements, stronger charter oversight, and adjustments to accountability systems.

Next steps for the passage of the budget will be for the Governor to sign the enacted budget into law by June 30 as prescribed in code. There will likely be additional clean-up trailer bills considered over the subsequent months.

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

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

We have updated the funding calculator as Differentiated Assistance has been adjusted. At the request of state leadership, both the performance criteria and the funding formula were overhauled to better assist districts facing persistent technical assistance needs. As county offices of education administer this assistance, the funding is county-office specific. The new formula created a minimum guarantee per county office and then provides additional funds based on the county's size (total county ADA).

The re-worked funding stream is now titled **State Aid for Universal and Targeted Assistance** and results in an overall increase over the three year period of $605,168 for MCOE.

Please note there was an error in the calculator and the 2028-29 year was not showing at the time of printing, this is just a technical issue that is being resolved, we are expected to receive an allocation of $1,229,699. This amount is included in the multi-year budget (just not the chart below).

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

Marin Co. Office of Education	6/14/2026			
	2025-26	2026-27	2027-28	2028-29
SUMMARY OF FUNDING				
LCFF Entitlement				
County Operations Grant	$10,192,072	$10,740,626	$10,708,365	$11,039,239
Alternative Education Base Grant	$ 924,557	$ 964,407	$ 819,781	$ 894,825
Alternative Education Supplemental Grant	278,050	295,191	253,024	276,225
Alternative Education Concentration Grant	116,252	126,420	109,562	119,630
Total Alternative Education Grant	**$ 1,318,859**	**$ 1,386,018**	**$ 1,182,367**	**$ 1,290,680**
Add-ons: Juvenile Court School Grant	200,000	200,000	200,000	200,000
Add-ons: County Community School Grant	200,000	200,000	200,000	200,000
Total Add-ons	**$ 400,000**	**$ 400,000**	**$ 400,000**	**$ 400,000**
TOTAL LCFF TARGET ENTITLEMENT	$ 11,910,931	$ 12,526,644	$ 12,290,732	$ 12,729,919
ADDITIONAL STATE AID				
Additional State Aid to Meet the Minimum Guarantee	$ 2,173,275	$ 2,173,275	$ 2,173,275	$ 2,173,275
State Aid for Differentiated Assistance	$ 1,300,000			
State Aid for Universal and Targeted Assistance		$ 1,300,000	$ 1,229,699	$ -
Total Additional LCFF State Aid	**$ 1,300,000**	**$ 1,300,000**	**$ 1,229,699**	**$ -**
Total LCFF Entitlement	15,384,206	15,999,919	15,693,706	14,903,194
SUMMARY OF LCFF ENTITLEMENT BY OBJECT				
State Aid (Object Code 8011)	$ 3,473,275	$ 3,473,275	$ 3,402,974	$ 3,382,077
EPA (for LCFF Calculation purposes) (Resource 1400 - Object Code 8012)	$ 10,908	$ 10,908	$ 8,976	$ 9,504
Total Local Revenue Sources (Object Codes 8021-8089):	$ 27,859,638	$ 28,769,596	$ 29,670,214	$ 30,600,102
Special Education Property Tax Revenue	15,600,979	16,110,542	16,614,875	17,135,598
Total Property Tax Revenue Other than Special Education	$ 12,258,659	$ 12,659,054	$ 13,055,339	$ 13,464,504
Excess Taxes - Liability Accrual (Obj Dbt. 9500 Cr. Obj. 7299)	$ (347,728)	$ (132,410)	$ (764,607)	$ (734,585)
Total LCFF Entitlement	15,395,114	16,010,827	15,702,682	16,121,500
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Supplemental and Concentration Grant funding in the LCAP year	$ 394,302	$ 421,611	$ 362,586	$ 395,855
Percentage to Increase or Improve Services	3.42%	3.48%	3.04%	3.21%

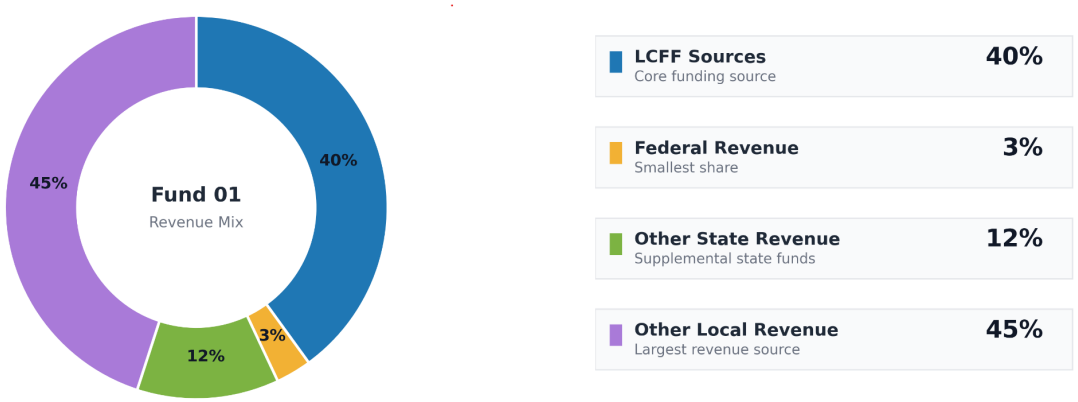
The County Office Operations and Alternative Education elements of the LCFF are funded first with property taxes, which in Marin County are sufficient to fully fund the entitlement. Unlike school districts, county offices of education do not retain 'excess taxes' - any property taxes in excess of the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

Universal and Targeted Assistance is a state funded grant estimated at $1.3 million for 2026-27, and increase of $266,667 from the Recommended calculation. In addition, the LCFF provides that no agency shall receive less state aid than was received in 2012-13 for the categorical programs that were subsumed into the new funding formula. For MCOE, this 'Minimum State Aid' guarantee is $2.17 million in addition to our property tax funded LCFF entitlement. The Education Protection Act provides minimum funding of $200 per student in attendance in our alternative education programs.

Other Funding Sources

MCOE anticipates a decline in revenues from Federal, State and Other Local sources in the budget year due to expected grant expirations and federal funding reductions. LCFF revenues are projected to account for approximately 40% of total revenues in the budget. The remaining 60% of MCOE's budget consists of revenues directly linked to the regional programs operated to serve children across the county.

2026-27 County School Services Fund 01
Adopted Budget Revenues



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

Our Assets

County offices of education, including MCOE, are funded differently than school districts. While the majority of a school district's funding comes from the Local Control Funding Formula (LCFF), based on student attendance and property taxes, only 41% of MCOE's funding comes from those sources. Instead, the majority of MCOE's budget is supported by regionalized programs and grant funding. This diverse funding structure enables MCOE to support the work of Marin County school districts.

MCOE Budget Highlights & Assumptions

The Marin County Office of Education's 2026-27 Adopted Budget includes the following notable changes and assumptions:

- Total LCFF and Property tax revenue projections increased by approximately $897,700 from the prior year based on the latest estimates from the County of Marin.
- Universal and Targeted Assistance (formerly Differentiated Assistance) increased by $266,667 due to the new allocation formula.
- Restricted revenues decreased significantly due to federal cuts and the planned ending of state programs and one-time monies received in 2025-26.
- Salaries and associated benefits were updated to reflect annual increases, step and column, and the final implementation of the compensation study.
- Supplies and services expenditure budgets have been adjusted for program need and expected funds. Departments have worked in collaboration with the Business Office over the last few months to ensure accuracy.
- Other Outgo of Fund 01 was adjusted to identify the excess tax payment of $132,410.
- Fund 13 expenses sees increases largely due to salary and benefits.
- Fund 14 was increased by $1.14 million to cover the planned deferred maintenance projects.
    - A material change (over $4 million) from the Recommended Budget was incorporated into the Adopted Budget due to unexpected HVAC replacements and the related necessary upgrades to infrastructure to accommodate the new system.
- Fund 40 expenditures were reduced by almost $3 million as the MCS expansion project closes out.
- Fund 64 (Form 63) expenses increased slightly ($365k) due to planned improvement projects.

Additional planning factors used:

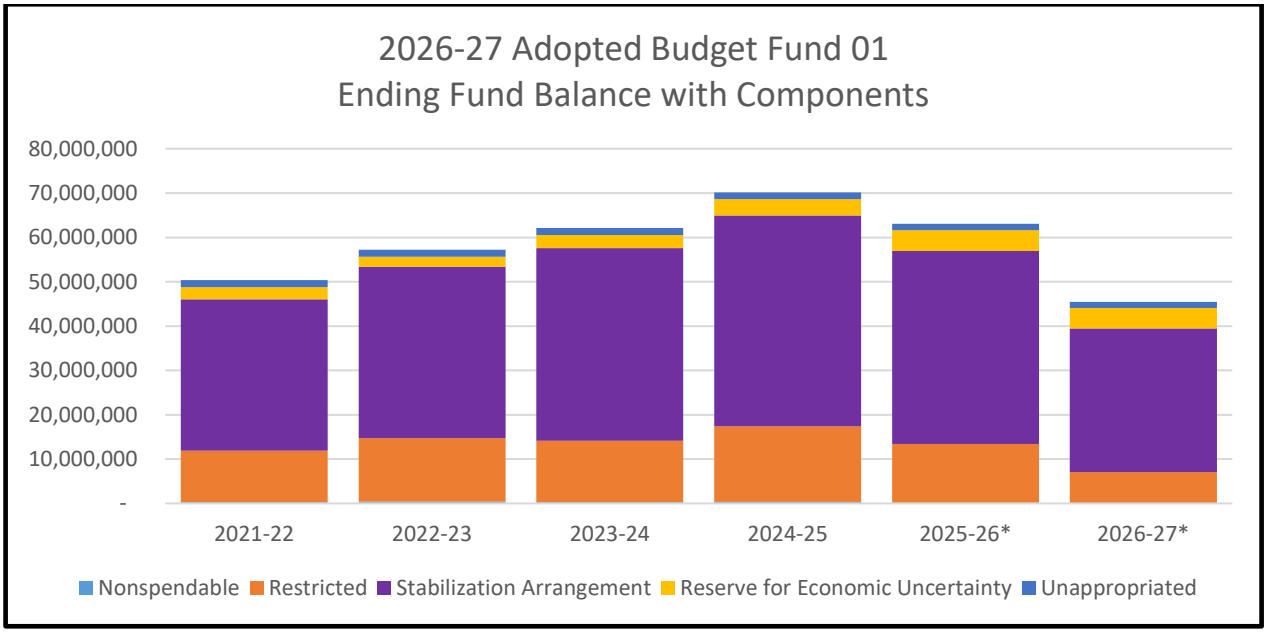
2026-27 Original Budget Assumptions	2025-26	2026-27	2027-28	2028-29
Statutory COLA	2.30%	2.87%	3.30%	3.09%
Additional LCFF Investment	0.00%	1.44%	0.00%	0.00%
County Operations Grant Band 1 Funding (0-30,000 ADA)	$ 112.93	$ 117.80	$ 121.69	$ 125.45
County Operations Grant District Allowance	$ 358,952	$ 374,423	$ 386,779	$ 398,730
Juvenile Court and County Funded Base Grant Per ADA	$ 16,951.92	$ 17,682.55	$ 18,266.07	$ 18,830.49
Supplemental/Concentration (35% of Base Grant Rate)	$ 5,933	$ 6,189	$ 6,393	$ 6,591
SELPA Base Grant Funding (AB602)	2.30%	New Base	3.30%	3.09%
Prop. Tax Growth Assumption	J29B	3.53%	3.25%	3.25%
CA CPI	3.25%	3.76%	3.18%	2.76%
Lottery Unrestricted per ADA	$ 190	$ 190	$ 190	$ 190
Lottery Proposition 20 per ADA	$ 82	$ 82	$ 82	$ 82
STRS	19.10%	19.10%	19.10%	19.10%
PERS	26.81%	26.40%	26.80%	25.90%
Min Wage (effective Jan. 1)	$ 16.90	$ 17.40	$ 18.00	$ 18.50

The Marin County Office of Education's budget anticipates a surplus in unrestricted funds for the upcoming year that will be offset by contributions and transfers to restricted funds such as Deferred Maintenance and student meal programs. We are actively monitoring the budget and exploring opportunities to reduce expenditures or increase revenues to reach a balanced financial outlook.

Ending Fund Balance Reserves and Assignments

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

As enacted with Board Resolution 866, when revenues are insufficient to meet the annual increase in expenditures of the County School Service Fund, the resulting shortfall will be withdrawn from the Stabilization Arrangement. Likewise, when revenues are sufficient to meet twice the minimum reserve amount, or 6%, the excess amounts are deposited into the Stabilization Arrangement. As of June 30, 2027, the total projected amount committed in the Stabilization Arrangement is $32.4 million.



Like school districts, county offices must be prepared for uncertainty in funding streams and be ready to respond in the event of a crisis. In addition, county offices should anticipate the potential need to support districts that encounter extraordinary financial hardship. Unlike school districts, county offices are not permitted to use bond funding for facilities projects and must,

therefore, draw upon existing funds for modernization and construction. Projects at Walker Creek Ranch, Marin's Community School and at the main office all provide good examples of instances when reserve dollars were essential for maintaining and improving facilities.

Summary

The 2026-27 budget reflects MCOE's commitment to sustaining student programs and district support through prudent fiscal stewardship and strategic planning. Although MCOE remains in a strong financial position, the budget also recognizes the importance of long-term planning to preserve essential services, maintain facilities, and support structural balance. In a time of ongoing fiscal uncertainty, the budget is designed to balance financial responsibility with the MCOE priority of protecting high-quality educational services for Marin County students. Continued collaboration between the Marin County Board of Education and the Marin County Superintendent of Schools supports thoughtful budget decisions that are responsive, sustainable, and student-centered.

As we move forward, every decision is made with careful analysis to ensure that expenditures are either sustainable or represent intentional investments to support student programs and districts. Our strategy is rooted in ensuring that every decision prioritizes the success and well-being of Marin County's students. We maintain fiscal stability through responsible management of public funds while aligning the County Office's resources to empower staff, support districts, and engage the community - all with the ultimate goal of delivering the best possible educational opportunities for the students of Marin County. We remain committed to investing our resources to promote equity, diversity, inclusion and partnership in public education. We continue the work of supporting learning and social-emotional growth for all students in Marin County by:

- Expanding educational equity;
- Ensuring the fiscal solvency of local school districts;
- Inspiring educators to use evidence-based instructional practices;
- Developing positive relationships with other organizations and individuals; and
- Providing services and programs to supplement and enhance the work of schools in Marin County.

2026-27 Budget Adoption Reserves

Marin County Office of Education

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;
The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2026-27
Total General Fund Expenditures & Other Uses		$ 60,780,788
Minimum Reserve requirement	3%	$ 1,823,424
General Fund Combined Ending Fund Balance		$ 45,455,046
Special Reserve Fund Ending Fund Balance		$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		$ -
Restricted		$ 7,086,429
Committed		$ 32,416,175
Assigned		
Reserve for economic uncertainties		$ 4,570,082
Unassigned and Unappropriated		$ 1,382,360
Subtotal Assigned, Unassigned & Unappropriated		$ 5,952,442
Total Components of ending balance		$ 45,455,046
		TRUE
Assigned & Unassigned balances above the minimum reserve requirement		$ 4,129,018

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

The amount is for Cash Flow Reserve

Budget Q&A

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June 23, 2026

To: Marin County Board of Education

From: Bree Brown, Assistant Superintendent - Business Services

The following is in response to the questions that arose after the Public Hearing regarding the 2026-2027 Marin County Office of Education (MCOE) Budget on June 9, 2026 and the subsequent questions submitted by Board Members regarding the 2026-2027 MCOE budget:

Question: What are district services provided by the MCOE?

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

- The Education Services Department supports approximately 2,000 educators and about 30,000 students across Marin County. The Education Services team hosts a myriad of programs and services to build capacity and community amongst the educators and leaders that they support. Their goal is to support the fortification of each district's system's capacity to serve the diverse social-emotional and academic needs of the individual learner.
- The Early Childhood Education (ECE) Department works to increase sustainable high-quality early care and education for all children in Marin County. These efforts focus on the creation of developmentally appropriate early learning environments that utilize research-based instructional practices with an emphasis on relationships, anti-bias education, inclusive practices, and family engagement.

The ECE Department provides professional development, coaching, technical assistance, professional growth advising, assessment, and data services to educators and programs serving families with children, birth through six years old, to support this goal.

- The Health, Safety, and Support (HSS) Department supports Marin County school districts, students, colleagues, and families to maximize their wellness. This includes substance use prevention education, suicide prevention, intervention and postvention, crisis response, mental and behavioral health, and campus safety.
- The countywide Health, Safety, and Support Wellness Collaborative meets monthly to share resources across school districts (e.g., parent trainings, professional development, etc.), discuss the application of wellness-centered curriculum, suicide prevention strategies, and support one another through collaboration to strengthen services to youth.
- The Alternative Education Program consists of three educational programs (Marin's Community School, Oracle Independent Study, and Loma Alta School) that serve young people in a variety of pathways to ensure students have the knowledge, skills, and habits of mind necessary for success after graduation.
- The College and Career Readiness Department leads in developing and offering high-quality Career Technical Education (CTE) to Marin County students through collaborative efforts with schools, businesses, and organizations in the Marin County School to Career Partnership (STC).
- The Marin County Outdoor School at Walker Creek Ranch helps Marin County's elementary school districts satisfy their educational goals through quality instruction within a special learning environment that inspires and motivates students to achieve an appreciation of the natural world. Using the principles of thematic instruction, the Walker Creek Ranch Outdoor School Program enhances a student's critical thinking, processing, and socialization skills.
- The Special Education Department operates regionalized special education classrooms and provides several itinerant special education services to help meet the educational needs of students with Individualized Education Programs (IEPs) on behalf of the school districts within Marin County.
- The MCOE Personnel Services Department provides services to all of Marin County's school districts using a credentials analyst who is responsible for registering, applying for, and renewing the credentials for all public-school teachers in Marin County. The analyst also monitors teacher credentials to ensure they match teacher assignments. The Department also maintains and distributes the Marin County substitute list, with over 600 substitutes countywide.
- The Business Services Department supports Marin County school districts by processing payroll, vendor warrants, payroll taxes, and retirement benefits, along with all associated reporting and records deposits of property taxes and federal, state, and local apportionments. The Department performs quarterly oversight reviews of Marin County school district budgets and supports the annual LCAP

review process with educational services. It also reviews Public Disclosures of Collective Bargaining. Under AB1200, oversight staff monitor each district's fiscal condition and provide support to prevent fiscal distress.

Question: What expenditures have changed in the budget from the Recommended on June 9th to the Adopted (Final) being presented on the 23rd?

Answer: The only material change in expenses to the presented Adopted version from the Recommended version is the addition of unexpected maintenance costs in the Deferred Maintenance budget.

In the initial deferred maintenance budget, $250,000 was set aside for the replacement of a single HVAC unit that serves the South Wing of the main building on 1111 Las Gallinas. This unit no longer offers heating or cooling due to a failing compressor. However, on June 10, 2026, the unit that serves the North Wing of the building stopped working and required repair. While we were able to get it working again, this unit does require regular repair, particularly during warmer months. In addition, during the last three years, all units have failed on multiple occasions, costing tens of thousands of dollars in repairs and resulting in substantial downtime.

In follow-up discussions with Greystone West, we concluded that, given the units are nearing the end of their useful life, it is more cost effective to invest in a complete replacement using up-to-date technology rather than continuing to undertake expensive repairs. Since DSA approval for a project of this nature can take up to a year, it is crucial to initiate the process now to prevent any further system failures.

The $4 million increase is a conservative estimate covering the replacement of both the HVAC system and the electrical switchgear, which dates back to the 1970s. Updating the switchgear is essential to support the new HVAC system and accommodate the increase in electrical demand from modern infrastructure and facility upgrades. A 2023 facility needs analysis, conducted in partnership with Greystone West, identified that both systems must be replaced by 2033 at the latest. Given our current requirements, we have decided to advance this work now.

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

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

Question: Now that the job classification study is completed, are the changes included in the proposed budget?

Answer: Yes, all changes are incorporated into the 2026-27 budget. The recently completed review included all job classifications within the MCOE and was unlike previous classification studies that primarily focused on single job classifications or a small grouping or family of job classifications. This recent study focused on enhancing organizational clarity, equity, and parity between comparable certificated and classified positions.

> **Note:** The final Personnel Commission meeting is scheduled for Monday, June 22, 2026. This meeting will discuss four potential job reclassifications. These amounts will be incorporated at First Interim.

Question: How is MCOE addressing the budget shortfalls beyond relying on reserves, specifically, the non-facility-based items mentioned as "covering gaps from grants that have not come in" at the June 9th meeting?

Answer: MCOE frequently applies for grants that have long-term student goals. Usually, these goals are aligned with the grant specifications, and planning is finite, based on the grant parameters. When the MCOE applied for and committed to the Four-Prong and Equitable Pathways grants in 2024-2025, we were awarded over $14 million in multi-year funding. The funding was to be utilized by MCOE with portions passed through to participating districts. At that time, we were unaware that the federal administration would attempt to rescind these vital mental health supports for students. Currently, the Adopted budget includes full expenses for the 2026-27 year, and all future year expenses are removed. At this time, we do not have confirmation that the federal government will be honoring their commitment, and legal action has been taken by California and many other states that were impacted. Until we have confirmation that the money will be received, we cannot assume that revenue. Therefore, the revenue for those programs is currently being funded by reserves and revenues from the CYBHI fee schedule. MCOE has focused efforts on training and onboarding the districts that are federal grant recipients to utilize the CYBHI fee schedule. We anticipate the participating districts to also maximize CYBHI fee schedule billing during the 26/27 school year, and subsequent years, to fill the budget gap created by the federal administration games. Additional one-time uses of existing funds are determined by the superintendent and focus on student priorities such as literacy and Early Childhood Education and are determined on a case-by-case basis.

The Board is strongly encouraged to review the individual Department Narratives for more information regarding the operational programs and budget of the MCOE during the next school year.

Grants Comparison

Marin County Office of Education
Grants Comparison 2025-2026 to 2026-2027
Recommended Budget 6/9/2026

Fund	Res	Grant	2025-26	2026-27	Grantor
		Education Services			
01	3183	***ESSA: School Improvement Funding for COEs*** *Federal funding to County Offices of Education for the purpose of supporting the statewide system of support and technical assistance for LEAs in their county that serve schools meeting the criteria for comprehensive support and improvement.*	$53,770	$53,770	Federal
01	4035	***Title II Improving Teacher Quality*** *Grant to prepare, train and recruit highly qualified teachers.*	$5,833	$6,117	Federal
01	4127	***Title IV A Student Support*** *Funding is provided to increase the capacity of LEAs to meet the goals of the of the ESEA by 1) providing students with well-rounded education, 2) supporting safe and healthy students and 3) supporting the effective use of technology in order to improve the academic achievement and digital literacy of all students.*	$10,705	$10,000	Federal
01	4203	***Title III Limited English*** *To ensure that all Limited-English Proficient (LEP) students, referred to as English Learners in California, attain English proficiency and develop high levels of academic attainment in English.*	$41,588	$34,062	Federal
01	5630	***ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants, Education for Homeless Children and Youth*** *The purpose of the program is to (1) facilitate the enrollment, attendance, and success in school of homeless children and youth; and (2) ensure homeless children and youth have equal access to the same free, appropriate, public education as provided to all other students.*	$78,086	$78,087	State
01	6054	***Early Education Teacher Development Grant*** *Early Education Teacher Development Grant is funded in combination with the California Prekindergarten Planning and Implementation Grant. The entirety of the California Prekindergarten Planning and Implementation Grant Program was established as a state initiative with the goal of expanding access to classroom-based prekindergarten programs at local educational agencies (LEAs) and planning for the increased number of teachers needed to fully implement Universal PreKindergarten.*	$0	$42,512	State
01	6680	***Tobacco-Use Prevention Education (TUPE) Admin Grants*** *Grant to assist school districts within the county with the TUPE program development, staff development and other technical assistance.*	$37,500	$37,500	State
01	6685	***Tobacco-Use Prevention Education (Prop 56) COE Technical Assistance Grants*** *Provides funding to County Office of Education to increase capacity to provide technical assistance to all LEAs regarding new requirements for adhering to Prop. 56 TUPE legislation requiring all LEAs to prohibit use of tobacco.*	$37,500	$37,500	State
01	6695	***Tobacco-Use Prevention Education: Grades 6-12 Tier 2*** *Funding to develop anti-tobacco education programs & tobacco use intervention & cessation activities*	$125,616	$255,186	State
01	7366	****Foster Youth Program*** *Grant to provide technical assistance in the area of educational program and support services to foster youth who attend school in Marin County.*	$258,321	$258,322	State
01	9821	***Marin's Ocean and Bay Backyard*** *Include the study of climate change as it relates to Marin County's coastal ecosystems in the curriculum and engage students to better understand their local aquatic ecosystems in a way that moves them to stewardship and action*	$80,000	$75,000	NOS Office of National Marine Sanctuaries
01	9907	****First Five Impact Grant*** *Grant to support a network of local quality improvement systems to better coordinate, assess and improve the quality of early learning settings.*	$211,844	$211,845	First Five
01	9909	***First 5 Marin*** *Grant for planning and coordination to implement a universal research-based kindergartner-screening tool.*	$196,230	$147,143	County of Marin

Marin County Office of Education
Grants Comparison 2025-2026 to 2026-2027
Recommended Budget 6/9/2026

		Grant	*2025-26*	*2026-27*	*Grantor*
12	*5035*	***Child Development Quality Improvement Activities*** *Grant to support Child Care salary/retention Incentive.*	$220,699	$162,483	Federal
12	*5055*	***Child Development Local Planning Councils*** *Grant to access the needs for child care in the community and establish priorities for use of fund.*	$113,059	$113,059	Federal
12	*6045*	***Child Dev: State Local Planning Council*** *Supports Local Child Care and Development Planning Councils in assessing community child care needs, coordinating local planning efforts, and improving access to early care and education services.*	$7,974	$7,974	State
12	*6102*	***Universal PreKindergarten Mixed Delivery Planning Grant*** *The purpose of this grant program is to expand access universally to preschool programs for three- and four-year-old children across the state through a mixed-delivery system. The program funds local planning councils (LPCs) and resource and*	$0	$161,987	State
12	*6123*	***Child Dev Workforce Pathways*** *Provides funding to support recruitment, retention, professional development, and advancement of the early childhood education workforce.*	$11,245	$8,641	State
12	*6127*	***CA Preschool Quality Rating and Improvement System (QRIS)*** *To ensure that children in California have access to high quality programs so that they thrive in their early learning settings and succeed in kindergarten and beyond.*	$230,318	$230,318	State
		Education Services Totals	$1,720,288	$1,931,506	

Fund	***Res***	**Special Education**			
01	*3310*	***IDEA Basic Local Assistance Entitlement, Part B*** *Grant to provide revenue to support the expense of educating identified students with*	$379,753	$350,824	Federal
01	*3315*	***IDEA Preschool Grant, Part B*** *Grant to provide funding for special education and services to children with disabilities ages three (3) to five (5).*	$82,119	$90,267	Federal
01	*3320*	***IDEA Preschool Local Entitlement, Part B*** *Grant to provide funding for special education and services to children with disabilities ages three to twenty-two.*	$294,176	$320,826	Federal
01	*3326*	***IDEA Preschool Capacity Building, Part B*** *Grant to provide funding for educationally-related mental health services that are included in a student's individualized education program.*	$31,785	$15,000	Federal
01	*3327*	***IDEA Mental Health Allocation Plan, Part B*** *Grant to provide funding for educationally-related mental health services that are included in a student's individualized education program.*	$400	$3,342	Federal
01	*3345*	***Sp Ed Preschool Staff Development*** *Supports professional development and training opportunities for personnel working in preschool programs serving children with disabilities ages 3–5.*	$1,151	$1,068	Federal
01	*3385*	***IDEA Early Intervention Grant, Part C*** *Grant to plan and implement a comprehensive, community based interagency system of early services for infants and toddlers with disabilities and their families.*	$252,596	$252,596	Federal
01	*3395*	***Alternative Dispute Resolution Expansion Program*** *Grant to support the positive interaction and collaboration among parents and educators to implement the use of conflict resolution throughout the state.*	$15,157	$15,000	Federal
01	*3410*	***Workability II, Transitions Partnership Program*** *Funding to support collaborative projects with Adult Ed/ROCP/COEs.*	$85,600	$85,600	California Department of Rehabilitation
01	*6509*	***Dedication to Special Education*** *To support Special Education Programs county-wide.*	$0	$100,000	Special Education Local Plan Area (SELPA)
01	*6510*	***Special Education Infant Program*** *State funding for special education local plan areas (SELPAs) that operate Early Education Programs for individuals with exceptional needs who are younger than three years of age.*	$466,858	$466,858	State
01	*6512*	***Low Incidence Specialized Services*** *Funding supports the provision for specialized services for students with low incidence disabilities as required under the Individualized Education Program (IEP) for each pupil with low incidence disabilities as defined in California Education Code Section 56026.5: "hearing impairments, vision impairments, severe orthopedic impairments, or any combination thereof."*	$881,350	$902,590	State

Marin County Office of Education
Grants Comparison 2025-2026 to 2026-2027
Recommended Budget 6/9/2026

		Grant	*2025-26*	*2026-27*	*Grantor*
01	*6520*	***Workability Grant*** *The WAI program provides comprehensive pre-employment skills training, employment placement and follow-up for high school students in special education who are making the transition from school to work, independent living and post secondary education or training.*	$129,015	$129,015	State
01	*6546*	***Mental Health Services*** *The purpose of these funds is to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils, required by an individualized education.*	$1,179,800	$870,225	State
01	*9916*	***Dedication to Special Education*** *To support the Technology Resource Center of Marin.*	$225,000	$189,000	Dedication to Special Education (DSE)
		Special Education Totals	$4,024,760	$3,792,211	

Fund	***Res***	**Alternative Education**			
01	*3010*	***No Child Left Behind (NCLB) Title I Part A*** *To ensure that all children have a fair and equal opportunity to obtain a high-quality education and reach, at a minimum, proficiency on the state content standards and assessments. The intent of this funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.*	$132,895	$129,405	Federal
01	*3025*	***NCLB Title I Part D*** *Provides financial assistance to local education agency's (LEA's) educational programs that serve students who are neglected, delinquent or at-risk; including programs involving collaboration with locally operated correctional facilities.*	$117,359	$55,995	Federal
01	*5816*	***Equitable Pathways*** *The Equitable Pathways grant creates supports fieldwork placement for graduate students pursuing a mental health degree. The grant funds are used to provide stipends to the graduate student interns, and to staff the a clinical supervisor positions, as all interns are required to complete weekly clinical supervision. The interns are assigned to school sites and provide direct services to students.*	$425,853	$0	Federal
01	*5850*	***Four Prong Approach*** *The Four Prong Approach grant provides funding to staff mental health positions (both sustain existing positions and increase positions) at schools sites, hire clinicians to address chronic absenteeism across the county, and to fund professional development for school-based mental health staff.*	$962,143	$0	Federal
01	*6018*	***Student Support & Enrichment*** *Supports programs and services that improve student outcomes through well-rounded educational opportunities, safe and healthy school environments, and effective use of educational technology.*	$163,620	$158,730	State
01	*6019*	***Student Support and Professional Development Discretionary Block Grant*** *Provides funding for professional development, teacher recruitment and retention, instructional support, career pathways, dual enrollment, and other student support initiatives.*	$16,960	$16,960	State
01	*6332*	***California Community Schools Partnership Program: Implementation Grant*** *Funds are to be used to support the establishment of new community schools and/or the expansion or continuation of existing community schools. A community school is a "whole-child" school improvement strategy where the LEA and school(s) work closely with teachers, students, and families. Community schools partner with community agencies and local government to align community resources to improve student outcomes.*	$150,000	$150,000	State
01	*6333*	***California Community Schools Partnership Program: Coordination Grants*** *The California Community Schools Partnership Program (CCSPP) Coordination Grant funds are to be used to support county local educational agencies (LEAs) by centralizing grant communications with county-level governmental partners and funding sources; and to support LEA planning and use of data for integrating state-funded initiatives integral to the four pillars of a community school approach and the California Community Schools Framework.*	$300,000	$300,000	State
01	*6770*	***Proposition 28: Arts and Music in Schools*** *Provides supplemental funding to support arts and music education programs for K–12 students.*	$51,759	$51,759	State
01	*7890*	***Behavioral Health Bridge Grant*** *Provides funding to sustain and expand school-linked behavioral health services, including mental health staffing, service delivery, and technical assistance to support student behavioral health needs.*	$153,300	$0	State

Marin County Office of Education
Grants Comparison 2025-2026 to 2026-2027
Recommended Budget 6/9/2026

		Grant	*2025-26*	*2026-27*	*Grantor*
01	*9936*	***AB1913 Sheriff Cardenas Crime Prevention Act of 2000*** *Grant to reduce the rate of juvenile crime in Marin County by supporting the services provided to students at Marin's Community School and Phoenix Academy.*	$273,267	$273,267	County of Marin Probation Department
13	*5310*	***Child Nutrition*** *Funding for the National School Lunch Program (NSLP) operates on a reimbursement basis and is based on the number of meals served.*	$26,000	$25,000	Federal/State
		Alternative Education Totals	$2,773,156	$1,161,116	

Fund	***Res***	**Regional Occupational Program (ROP) / School to Career (STC)**			
01	*6387*	***California Career Technical Education Incentive (CTE)*** *To encourage the development of new career technical education programs and enhance and maintain current CTE programs during implementation of the LCFF.*	$0	$702,567	State
01	*6388*	***K-12 Strong Workforce Program*** *Initiative for the purpose of expanding the availability of high-quality, industry-valued career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.*	$122,800	$762,479	State
01	*9991*	***College of Marin, AB86*** *Grant to provide consulting service to prepare an inventory of Regional Programs for adults.*	$127,389	$131,514	College of Marin
		ROP / STC Totals	$250,189	$1,596,560	

Fund	***Res***	**Other**			
01	*9482*	***MHSSA: ELL HLTHCARE PTHWYS 003*** *Supports partnerships between education and behavioral health agencies to increase student access to school-based mental health services, including prevention, intervention, outreach, and ongoing support services.*	$49,590	$0	State
01	*9486*	***MHSSA: ELL HLTHCARE PTHWYS 004*** *Provides funding to sustain and expand school-based mental health services for students through prevention, intervention, outreach, and support services for high-need and at-risk youth populations.*	$135,000	$154,600	State
01	*9736*	***Wellness - Student Wellness Ambassador Program*** *Project is aligned with the school strategy of Marin County's Suicide Prevention Strategic Plan as well as community recommendations around expanding peer supports as a way of breaking down stigma around help seeking and increasing mental health resources on school campuses across the county.*	$783,791	$0	Local County of Marin
		Other Totals	$968,381	$154,600	

	Total	**$9,736,774**	**$8,635,993**	

**Grant amount updated based on latest information*

Fund 01 Summary

COUNTY SCHOOL SERVICES FUND 01 SUMMARY

Fund Balance Summary (SACS)

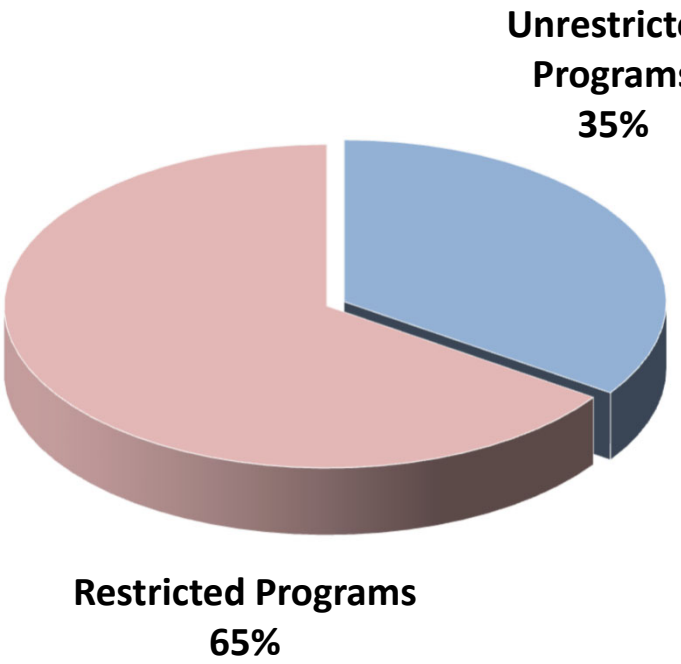
Fund 01 - GENERAL FUND		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
LCFF Revenue Sources	(8010-8099)	23,744,399.00	.00		23,744,399.00	100%
Federal Revenue	(8100-8299)	1,501,959.00	.00		1,501,959.00	100%
Other State Revenue	(8300-8599)	6,994,103.00	.00		6,994,103.00	100%
Other Local Revenue	(8600-8799)	26,118,766.00	.00		26,118,766.00	100%
Total Revenues		**58,359,227.00**	**.00**		**58,359,227.00**	**100%**
EXPENDITURES						
Certificated Salaries	(1000-1999)	16,834,523.00	.00	.00	16,834,523.00	100%
Classified Salaries	(2000-2999)	17,690,308.00	.00	.00	17,690,308.00	100%
Employee Benefits	(3000-3999)	16,653,120.00	.00	.00	16,653,120.00	100%
Books and Supplies	(4000-4999)	1,309,572.00	.00	167,956.91	1,141,615.09	87%
Services & Operating Expenses	(5000-5999)	15,528,041.00	.00	1,984,772.57	13,543,268.43	87%
Capital Outlay	(6000-6999)	343,100.00	.00	29,386.95	313,713.05	91%
Other Outgo	(7100-7299, 7400-7499)	132,410.00	.00	.00	132,410.00	100%
Transfer of Indirect Costs	(7300-7399)	(101,825.00)	.00	.00	(101,825.00)	100%
Total Expenditures		**68,389,249.00**	**.00**	**2,182,116.43**	**66,207,132.57**	**97%**
Operating Surplus/(Deficit)		**(10,030,022.00)**	**.00**	**(2,182,116.43)**		
OTHER FINANCING SOURCES/USES						
Interfund Transfers In	(8900-8929)	170,325.00	.00		170,325.00	100%
Interfund Transfers Out	(7600-7629)	7,778,786.00	.00	.00	7,778,786.00	100%
Total Other Financing Sources/Uses		**(7,608,461.00)**	**.00**	**.00**	**(7,608,461.00)**	**100%**
Net Surplus/(Deficit)		**(17,638,483.00)**	**.00**	**(2,182,116.43)**		
Beginning Fund Balance		**65,760,315.00**	**.00**	**.00**		
Net Ending Fund Balance		**48,121,832.00**	**.00**	**(2,182,116.43)**		
**** calculated ****						
Components of Ending Fund Balance						
UNDESIGNATED/UNAPPROPRIATED - 9790		48,121,832.00	.00			
Ending Fund Balance		**48,121,832.00**	**.00**			

Fund 01 Summary Comparison

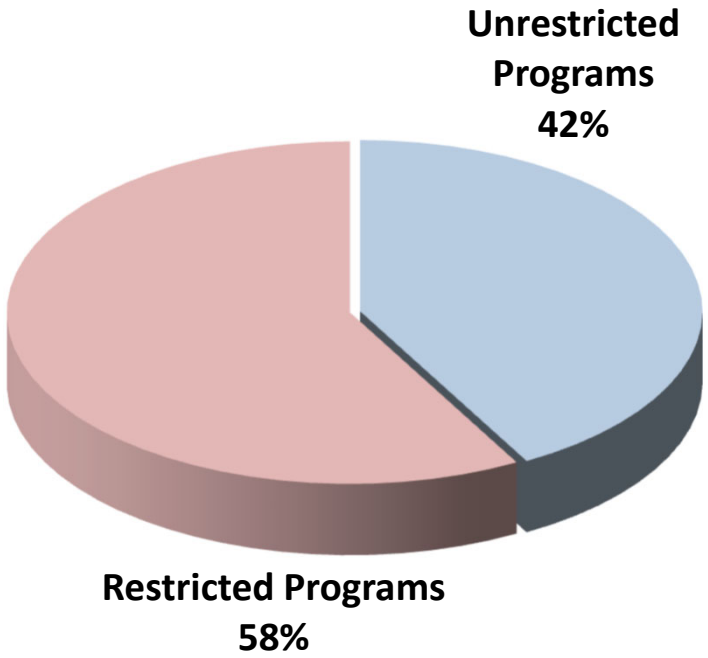
Expenditures by Source

2026-27 Adopted Budget

2025-26 Budget



2026-27 Budget



Adult Education

ADULT EDUCATION

Budget Object Summary

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

DD1 **202 Adult Ed-Student Svcs**

Revenue	Description	Amount	Percentage of Sources
8600	LOCAL REVENUE	131,514	100.00%
	Total Revenue	**131,514**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1300	CERTIFICATED SUPERV & ADM SAL	20,314	15.45%
	Total 1000	**20,314**	**15.45%**
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	57,603	43.80%
2900	OTHER CLASSIFIED SALARIES	9,351	7.11%
	Total 2000	**66,954**	**50.91%**
3000 EMPLOYEE BENEFITS			
3100	STRS	3,880	2.95%
3200	PERS	17,837	13.56%
3300	OASDI/MEDICARE	5,123	3.90%
3400	HEALTH & WELFARE DO NOT USE	15,006	11.41%
3500	SUI	45	.03%
3600	WKRS COMP	1,393	1.06%
	Total 3000	**43,284**	**32.91%**
	Total Expenditure	**130,552**	**99.27%**

Starting Balance	**0**
+ Revenues	**131,514**
- Expenditures	**130,552**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**962**

Starting Balance	**0**
+ Total Revenues	**131,514**
= Total Sources	**131,514**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	20,314	15.45%
2000	CLASSIFIED SALARIES	66,954	50.91%
3000	EMPLOYEE BENEFITS	43,284	32.91%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	**130,552**	99.27%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**962**	.73%

Alternative Education

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

- Marin's Community School

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

- Oracle Independent Study

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

- Loma Alta School

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

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **212 Alt Ed-Student Svcs**

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE & OTHER FINANCING SRCS	1,396,926	31.34%
8100	FEDERAL REVENUE	3,342	.07%
8200	FEDERAL REVENUE OTHER	195,400	4.38%
8500	STATE REVENUE	625,532	14.03%
8600	LOCAL REVENUE	1,147,152	25.74%
8700	OTHER LOCAL REVENUE	300,000	6.73%
8900	OTHER FINANCING SOURCES	788,852	17.70%
	Total Revenue	**4,457,204**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1100	CERTIFICATED TEACHERS SALARIES	923,762	20.73%
1300	CERTIFICATED SUPERV & ADM SAL	578,978	12.99%
	Total 1000	**1,502,740**	**33.71%**
2000 CLASSIFIED SALARIES			
2100	CLASSIFIED INSTRUCTIONAL SALAR	171,322	3.84%
2200	CLASSIFIED SUPPORT SALARIES	81,830	1.84%
2300	CLASSIFIED SUPERV & ADMIN SAL	175,099	3.93%
2400	CLERICAL & OFFICE SALARIES	196,895	4.42%
2900	OTHER CLASSIFIED SALARIES	76,849	1.72%
	Total 2000	**701,995**	**15.75%**
3000 EMPLOYEE BENEFITS			
3100	STRS	287,030	6.44%
3200	PERS	185,793	4.17%
3300	OASDI/MEDICARE	74,592	1.67%
3400	HEALTH & WELFARE DO NOT USE	299,074	6.71%
3500	SUI	1,118	.03%
3600	WKRS COMP	35,186	.79%
	Total 3000	**882,793**	**19.81%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	33,450	.75%
4400	NONCAPITALIZED EQUIPMENT	13,093	.29%
4700	FOOD	7,500	.17%
	Total 4000	**54,043**	**1.21%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	1,783	.04%
5300	DUES & MEMBERSHIPS	1,350	.03%
5500	OPERATION & HOUSEKEEPING SERV	90,900	2.04%
5600	RENTALS LEASES & REPAIRS	52,170	1.17%
5800	PROF/CONSLTG SVCS & OPER EXPEN	31,893	.72%
5900	COMMUNICATIONS	7,850	.18%
	Total 5000	**185,946**	**4.17%**
7000 OTHER OUTGO			
7300	TRANSFERS OF INDIRECT COSTS	353,605	7.93%
	Total 7000	**353,605**	**7.93%**
	Total Expenditure	**3,681,122**	**82.59%**

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **212 Alt Ed-Student Svcs**

Starting Balance	**0**
+ Revenues	**4,457,204**
- Expenditures	**3,681,122**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**776,082**

Starting Balance	**0**
+ Total Revenues	**4,457,204**
= Total Sources	**4,457,204**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	1,502,740	33.71%
2000	CLASSIFIED SALARIES	701,995	15.75%
3000	EMPLOYEE BENEFITS	882,793	19.81%
4000	BOOKS AND SUPPLIES	54,043	1.21%
5000	SERVCS & OTH OPERATING EXPEND	185,946	4.17%
6000			%
7000	OTHER OUTGO	353,605	7.93%
	- Total Expenditures	**3,681,122**	82.59%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**776,082**	17.41%

Business Services

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

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

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

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

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

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

Additionally, the team handles:

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

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

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

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

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **731 Business-COE**

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE & OTHER FINANCING SRCS	12,058,510	75.97%
8500	STATE REVENUE	62,927	.40%
8600	LOCAL REVENUE	3,580,000	22.56%
8900	OTHER FINANCING SOURCES	170,325	1.07%
	Total Revenue	**15,871,762**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	1,329,892	8.38%
2400	CLERICAL & OFFICE SALARIES	779,749	4.91%
	Total 2000	**2,109,641**	**13.29%**
3000 EMPLOYEE BENEFITS			
3200	PERS	560,581	3.53%
3300	OASDI/MEDICARE	151,628	.96%
3400	HEALTH & WELFARE DO NOT USE	304,552	1.92%
3500	SUI	1,052	.01%
3600	WKRS COMP	33,650	.21%
	Total 3000	**1,051,463**	**6.62%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	6,205	.04%
4400	NONCAPITALIZED EQUIPMENT	4,000	.03%
	Total 4000	**10,205**	**.06%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	65,000	.41%
5300	DUES & MEMBERSHIPS	3,000	.02%
5400	INSURANCE	155,000	.98%
5600	RENTALS LEASES & REPAIRS	13,000	.08%
5700	DIRECT COST TRANSFERS	1,300	.01%
5800	PROF/CONSLTG SVCS & OPER EXPEN	284,282	1.79%
5900	COMMUNICATIONS	7,400	.05%
	Total 5000	**528,982**	**3.33%**
7000 OTHER OUTGO			
7200	INTERAGENCY TRANSFERS OUT	132,410	.83%
7300	TRANSFERS OF INDIRECT COSTS	3,984,689-	-25.11%
7600	OTHER FINANCING USES	475,654	3.00%
	Total 7000	**3,376,625-**	**-21.27%**
	Total Expenditure	**323,666**	**2.04%**

Starting Balance	**0**
+ Revenues	**15,871,762**
- Expenditures	**323,666**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**15,548,096**

Model OB27-25 FINAL OB (Adoption 6/23)	Fiscal Year 2026/27
DD1 **731 Business-COE**	

Starting Balance	**0**
+ Total Revenues	**15,871,762**
= Total Sources	**15,871,762**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	2,109,641	13.29%
3000	EMPLOYEE BENEFITS	1,051,463	6.62%
4000	BOOKS AND SUPPLIES	10,205	.06%
5000	SERVCS & OTH OPERATING EXPEND	528,982	3.33%
6000			%
7000	OTHER OUTGO	3,376,625-	21.27-%
	- Total Expenditures	**323,666**	2.04%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**15,548,096**	97.96%

District Business Services

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

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

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

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

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

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

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

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

Additional service areas include:

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

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

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

Business Operations

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

The primary services provided by the business operations team include:

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

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **735 Business external-Dist Svcs**

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE & OTHER FINANCING SRCS	96,438-	-36.52%
8600	LOCAL REVENUE	196,400	74.37%
8900	OTHER FINANCING SOURCES	164,131	62.15%
	Total Revenue	**264,093**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	1,689,854	639.87%
2400	CLERICAL & OFFICE SALARIES	761,625	288.39%
	Total 2000	**2,451,479**	**928.26%**
3000 EMPLOYEE BENEFITS			
3200	PERS	651,961	246.87%
3300	OASDI/MEDICARE	173,051	65.53%
3400	HEALTH & WELFARE DO NOT USE	339,810	128.67%
3500	SUI	1,227	.46%
3600	WKRS COMP	39,105	14.81%
	Total 3000	**1,205,154**	**456.34%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	9,800	3.71%
4400	NONCAPITALIZED EQUIPMENT	2,000	.76%
	Total 4000	**11,800**	**4.47%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	47,000	17.80%
5300	DUES & MEMBERSHIPS	7,500	2.84%
5600	RENTALS LEASES & REPAIRS	12,000	4.54%
5700	DIRECT COST TRANSFERS	2,250	.85%
5800	PROF/CONSLTG SVCS & OPER EXPEN	25,750	9.75%
5900	COMMUNICATIONS	5,000	1.89%
	Total 5000	**99,500**	**37.68%**
7000 OTHER OUTGO			
7300	TRANSFERS OF INDIRECT COSTS	34,930	13.23%
	Total 7000	**34,930**	**13.23%**
	Total Expenditure	**3,802,863**	**1,439.97%**

Starting Balance	**0**
+ Revenues	**264,093**
- Expenditures	**3,802,863**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**3,538,770-**

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **735 Business external-Dist Svcs**

Starting Balance	**0**
+ Total Revenues	**264,093**
= Total Sources	**264,093**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	2,451,479	928.26%
3000	EMPLOYEE BENEFITS	1,205,154	456.34%
4000	BOOKS AND SUPPLIES	11,800	4.47%
5000	SERVCS & OTH OPERATING EXPEND	99,500	37.68%
6000			%
7000	OTHER OUTGO	34,930	13.23%
	- Total Expenditures	**3,802,863**	1,439.97%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**3,538,770-**	1,339.97-%

CCEE Administrative Agent

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **794 CCEE-State wide**

Revenue	Description	Amount	Percentage of Sources
8700	OTHER LOCAL REVENUE	500,000	111.92%
8900	OTHER FINANCING SOURCES	53,233-	-11.92%
	Total Revenue	**446,767**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1300	CERTIFICATED SUPERV & ADM SAL	277,439	62.10%
	Total 1000	**277,439**	**62.10%**
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	24,020	5.38%
	Total 2000	**24,020**	**5.38%**
3000 EMPLOYEE BENEFITS			
3100	STRS	56,376	12.62%
3300	OASDI/MEDICARE	4,056	.91%
3400	HEALTH & WELFARE DO NOT USE	25,621	5.73%
3500	SUI	150	.03%
3600	WKRS COMP	4,810	1.08%
	Total 3000	**91,013**	**20.37%**
5000 SERVCS & OTH OPERATING EXPEND			
5600	RENTALS LEASES & REPAIRS	5,400	1.21%
5900	COMMUNICATIONS	600	.13%
	Total 5000	**6,000**	**1.34%**
7000 OTHER OUTGO			
7300	TRANSFERS OF INDIRECT COSTS	48,295	10.81%
	Total 7000	**48,295**	**10.81%**
	Total Expenditure	**446,767**	**100.00%**

Starting Balance	**0**
+ Revenues	**446,767**
- Expenditures	**446,767**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**0**

Starting Balance	**0**
+ Total Revenues	**446,767**
= Total Sources	**446,767**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	277,439	62.10%
2000	CLASSIFIED SALARIES	24,020	5.38%
3000	EMPLOYEE BENEFITS	91,013	20.37%
4000			%
5000	SERVCS & OTH OPERATING EXPEND	6,000	1.34%
6000			%
7000	OTHER OUTGO	48,295	10.81%
	- Total Expenditures	**446,767**	100.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**0**	.00%

College and Career Readiness

The College and Career Readiness (CCR) Department encompasses the Marin County Regional Occupational Program (ROP), the Marin County School to Career Partnership (STC), and a team responsible for securing and managing countywide grants that support Career Technical Education (CTE) programs in Marin County middle and high schools.

The Marin County ROP provides leadership in the development and delivery of high-quality CTE pathways for students throughout Marin County. Working closely with local industry partners, ROP provides CTE classes in multiple industry sectors. These classes help students connect to future career opportunities while developing the skills and competencies employers value. With a strong commitment to equity, ROP classes are intentionally designed to support underrepresented and socioeconomically disadvantaged students, including the use of bilingual paraeducators and support staff whenever possible.

The STC Partnership connects schools, businesses, and community organizations to create engaging career readiness opportunities for students. A program of the Marin County Office of Education in partnership with Marin's high school districts, STC provides students with valuable work-based learning experiences, including internships, job shadows, and informational interviews. These opportunities help students explore career interests, create career development plans, and develop essential workplace skills. In addition to in-person experiences, students have access to virtual career exploration opportunities such as online job shadow programs, guest speakers, career planning workshops, and job-readiness training. STC collaborates with more than 200 businesses and organizations, creating meaningful learning experiences for students while helping employers cultivate the future workforce.

Through Marin County ROP, the Marin County Office of Education operates the Marin CTE Center at Terra Linda High School. Open to students from across Marin, the CTE Center offers courses in Building and Construction Trades, Automotive Technology, Patient Care, and Education. In fall 2026, the program will expand to Novato High School with the launch of the CTE Center Novato. This expansion has been made possible through substantial private donations and grant funding, supported by a wide range of industry and community partners.

For many years, the CCR Department has successfully secured significant funding to strengthen CTE opportunities throughout the county. The K–12 Strong Workforce Program (K–12 SWP) and the Career Technical Education Incentive Grant (CTEIG) provide ongoing support for career pathways, ROP courses, career academies, work-based learning programs, and a wide range of CTE initiatives. CCR will continue pursuing these funding opportunities, along with additional grants and resources, to sustain and expand access to high-quality CTE programs for Marin County students.

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **302 CCR-Student Svcs**

Revenue	Description	Amount	Percentage of Sources
8500	STATE REVENUE	1,465,046	57.66%
8600	LOCAL REVENUE	338,051	13.30%
8900	OTHER FINANCING SOURCES	737,821	29.04%
	Total Revenue	**2,540,918**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1100	CERTIFICATED TEACHERS SALARIES	307,769	12.11%
1300	CERTIFICATED SUPERV & ADM SAL	887,693	34.94%
1900	OTHER CERTIFICATED SALARIES	25,000	.98%
	Total 1000	**1,220,462**	**48.03%**
2000 CLASSIFIED SALARIES			
2100	CLASSIFIED INSTRUCTIONAL SALAR	12,000	.47%
2300	CLASSIFIED SUPERV & ADMIN SAL	268,020	10.55%
2400	CLERICAL & OFFICE SALARIES	126,089	4.96%
2900	OTHER CLASSIFIED SALARIES	514,740	20.26%
	Total 2000	**920,849**	**36.24%**
3000 EMPLOYEE BENEFITS			
3100	STRS	237,098	9.33%
3200	PERS	221,282	8.71%
3300	OASDI/MEDICARE	85,592	3.37%
3400	HEALTH & WELFARE DO NOT USE	311,312	12.25%
3500	SUI	1,049	.04%
3600	WKRS COMP	34,176	1.35%
	Total 3000	**890,509**	**35.05%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	113,545	4.47%
4400	NONCAPITALIZED EQUIPMENT	20,000	.79%
	Total 4000	**133,545**	**5.26%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	3,680	.14%
5300	DUES & MEMBERSHIPS	139	.01%
5600	RENTALS LEASES & REPAIRS	12,581	.50%
5700	DIRECT COST TRANSFERS	3,400	.13%
5800	PROF/CONSLTG SVCS & OPER EXPEN	143,106	5.63%
5900	COMMUNICATIONS	876	.03%
	Total 5000	**163,782**	**6.45%**
7000 OTHER OUTGO			
7300	TRANSFERS OF INDIRECT COSTS	289,870	11.41%
	Total 7000	**289,870**	**11.41%**
	Total Expenditure	**3,619,017**	**142.43%**

Starting Balance	**0**
+ Revenues	**2,540,918**
- Expenditures	**3,619,017**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**1,078,099-**

Model OB27-25 FINAL OB (Adoption 6/23)	Fiscal Year 2026/27
DD1 **302 CCR-Student Svcs**	

Starting Balance	**0**
+ Total Revenues	**2,540,918**
= Total Sources	**2,540,918**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	1,220,462	48.03%
2000	CLASSIFIED SALARIES	920,849	36.24%
3000	EMPLOYEE BENEFITS	890,509	35.05%
4000	BOOKS AND SUPPLIES	133,545	5.26%
5000	SERVCS & OTH OPERATING EXPEND	163,782	6.45%
6000			%
7000	OTHER OUTGO	289,870	11.41%
	- Total Expenditures	**3,619,017**	142.43%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**1,078,099-**	42.43-%

Dedication to Special Education

DEDICATION TO SPECIAL EDUCATION

Budget Object Summary

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

DD1 **513 DSE-COMMUNITY SERVICES**

Revenue	Description	Amount	Percentage of Sources
8600	LOCAL REVENUE	189,000	100.00%
	Total Revenue	**189,000**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2200	CLASSIFIED SUPPORT SALARIES	2,000	1.06%
2400	CLERICAL & OFFICE SALARIES	36,772	19.46%
2900	OTHER CLASSIFIED SALARIES	67,700	35.82%
	Total 2000	**106,472**	**56.33%**
3000 EMPLOYEE BENEFITS			
3200	PERS	28,413	15.03%
3300	OASDI/MEDICARE	7,802	4.13%
3400	HEALTH & WELFARE DO NOT USE	9,759	5.16%
3500	SUI	54	.03%
3600	WKRS COMP	1,699	.90%
	Total 3000	**47,727**	**25.25%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	11,900	6.30%
4400	NONCAPITALIZED EQUIPMENT	6,000	3.17%
	Total 4000	**17,900**	**9.47%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	2,050	1.08%
5600	RENTALS LEASES & REPAIRS	500	.26%
5800	PROF/CONSLTG SVCS & OPER EXPEN	172,250	91.14%
5900	COMMUNICATIONS	4,750	2.51%
	Total 5000	**179,550**	**95.00%**
	Total Expenditure	**351,649**	**186.06%**

Starting Balance	**0**
+ Revenues	**189,000**
- Expenditures	**351,649**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**162,649-**

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **513 DSE-COMMUNITY SERVICES**

Starting Balance	**0**
+ Total Revenues	**189,000**
= Total Sources	**189,000**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	106,472	56.33%
3000	EMPLOYEE BENEFITS	47,727	25.25%
4000	BOOKS AND SUPPLIES	17,900	9.47%
5000	SERVCS & OTH OPERATING EXPEND	179,550	95.00%
6000			%
7000			%
	- Total Expenditures	**351,649**	186.06%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**162,649-**	86.06-%

Early Childhood Education

The Marin County Office of Education (MCOE) Early Childhood Education (ECE) Department serves educators and programs serving children, birth through age six, and their families. We remain committed to our mission: Supporting the development of the adults who guide young children's growth, fostering a humanity-centered, relationship-based, high-quality early learning system—where children, families, and educators are seen, heard, and empowered.

By centering humanity and shared voice while nurturing adult growth, the ECE Department works toward the goal of transforming early learning systems, so every child experiences belonging, high-quality learning, and equitable access. Guided by our belief that when "adults thrive, children thrive", along with our vision of *co-creating early learning environments free from bias,* the ECE Department plans and provides resources and professional learning that empower early childhood educators and administrators to create healthy, nurturing, and inclusive learning environments.

The department's work is organized around the following core priority areas:

Assessment

The department will continue to support high-quality assessment and continuous improvement systems for early learning programs throughout Marin County by:

- Assessing the needs of early learning programs and staff through surveys, evaluations, interviews, and data collection processes.
- Utilizing assessment data to guide department priorities, professional development offerings, coaching, and technical assistance supports.
- Assessing classrooms and programs using valid and reliable tools including:
  - Classroom Assessment Scoring System (CLASS)
  - CLASS Environment
  - Inclusive Classroom Profile (ICP) or Inclusive Environment Checklists
  - Program Administration Scale (PAS)
  - Anti-Bias Checklist
  - Teaching Pyramid Observation Tool (TPOT).
- Providing bilingual training in assessment tools for educators and program staff.
- Maintaining Marin Quality Counts (MQC) data system, HUBBE; and implementing the Quality Counts California Quality Continuum Framework requirements.
- Facilitating the Evidence-Based Data Exchange process between preschool and elementary school teachers, including family engagement using the Desired Results Developmental Profile (DRDP).

Professional Development, Training and Technical Assistance

The department will continue to provide high-quality, equity driven professional learning opportunities and technical assistance for early childhood educators, administrators, and

support staff by:

- Providing professional learning, mutual learning communities, and consultation aligned to:
  - California's Early Learning and Development System
  - Preschool/TK alignment, Universal PreKindergarten, and Mixed Delivery System implementation.
  - Anti-Bias education and culturally responsive teaching
  - Inclusive Practices
  - Early literacy and multilingual learner supports
  - Social emotional learning and development
  - Observation and assessment practices
  - Teacher-child interactions and instructional quality
  - Leadership development through a Humanity First lens
  - Quality Counts California frameworks
- Supporting school districts with Transitional Kindergarten and preschool program development, curriculum alignment, evaluation of transcripts, grant applications, and funding requirements.
- Providing expertise through site visits, consultation, workshops, and mutual learning communities.
- Facilitating pilot projects and collaborative initiatives that strengthen preschool-to-kindergarten transitions and continuity of learning experiences.

Coaching

The department will continue to provide relationship-based coaching and implementation support to strengthen educator practice and program quality by:

- Providing coaching to educators and caregivers participating in Marin Quality Counts (MQC).
- Supporting implementation of evidence-based practices through coaching cycles and reflective practice.
- Facilitating coaching within mutual learning communities and professional learning communities.
- Supporting professional development for coaches through countywide, regional and statewide learning opportunities.
- Utilizing highly qualified, experienced, and authorized coaches with expertise in early childhood education and quality improvement systems.

Partnerships/Collaboration

The department will continue to strengthen partnerships and cross-sector collaboration to advance coordinated early learning systems and equitable access to services by:

- Collaborating with community, regional and state partners on Quality Improvement Systems (QIS), Quality Rating and Improvement Systems (QRIS), Universal

PreKindergarten (UPK), and PreK-3rd grade alignment efforts
- Partnering with Marin SELPA, MCOE Special Education, and Supporting Innovative Practices (SIP) to expand inclusive early education opportunities.
- Collaborating with regional and statewide agencies to provide coordinated professional development, technical assistance, and communities of practice.
- Facilitating collaboration among preschool, transitional kindergarten, and kindergarten educators through mutual learning communities and professional learning focused on shared data, instructional alignment, and anti-bias practices.
- Partnering with College of Marin and the Ethel Seiderman Institute to provide unit-bearing professional learning opportunities through annual Early Learning Summits.
- Supporting countywide coordination through Marin Quality Counts (MQC) and the Marin County Child Care Commission (Local Planning Council)

Workforce Supports

The department will continue to strengthen and support the early childhood workforce through leadership development, educational pathways, and professional growth supports by:
- Providing leadership development opportunities through mentoring, workshops, and Humanity First mutual learning communities.
- Supporting educators with degree attainment, Child Development Permit applications and renewals, and Transitional Kindergarten teacher requirements.
- Managing professional growth and academic incentives and financial award programs.
- Expanding professional pathways for educators to become teachers, coaches, mentors, assessors, and instructional leaders.
- Providing Spanish-language workshops and bilingual supports to ensure equitable access for multilingual early learning professionals.
- Ensuring simultaneous Spanish-English interpretation and bilingual coaching, training, and assessment services.

Grants and Funding Sources

The Early Childhood Education Department anticipates continued coordinator and management of multiple federal, state, and local funding streams that support early learning systems, workforce development, inclusion, and quality improvement initiatives throughout Marin County.

Funding sources for 2026-2027 include:

- California Department of Education grants supporting:
  - Universal PreK (UPK) Countywide Planning and Capacity Building – County Offices of Education Grant

    - Early Education Teacher Development Grant (EETD)
    - California State Preschool Program, Quality Rating Improvement System Block Grant (CSPP QRIS BG)
    - Inclusive Early Education Expansion Program (IEEEP)
    - Universal PreKindergarten (UPK) Mixed Delivery Planning Grant
- California Department of Social Services grants supporting:
    - California Local Planning Council-CLPC (Marin County Child Care Commission)
    - Quality Counts California Quality Improvement Grant (QCC QI)
    - Quality Counts California Workforce Pathways Grant
- First 5 California and First 5 Marin funding supporting:
    - IMPACT Legacy Renewal
    - Region 1 Hub Reimbursement
    - Evidence Based Data Exchange
- Continued MCOE investment in early literacy initiatives and professional learning opportunities focused on culturally responsive and inclusive practices

The department will continue to pursue collaborative regional and state funding opportunities that align with countywide priorities for early learning quality, workforce development, and equitable access to high-quality early childhood education services.

Key information about the 2026-2027 Early Childhood Education Budget

The Early Childhood Education Department's budget proposal reflects MCOE's ongoing commitment to strengthening Marin County's early learning systems through collaboration, capacity building, and strategic coordination of multiple grant-funded initiatives.

The majority of department activities are supported through restricted grant funding that requires extensive coordination, fiscal oversight, reporting, and compliance management. The department serves as a central hub for countywide early learning initiatives by leveraging funding streams, aligning services across agencies, and minimizing duplication of efforts among community partners.

The department's work directly supports more than 400 educators and impacts over 2,000 children annually through professional development, coaching, assessment, technical assistance, workforce supports, and quality improvement systems. These services benefit school districts, community-based programs, family child care providers, and early learning administrators throughout Marin County.

The Board should also understand that the department plays a critical leadership and coordination role at the county, regional, and state levels through participation in statewide workgroups, quality improvement systems, Universal PreKindergarten implementation efforts,

and cross-sector collaborations. These partnerships strengthen Marin County's ability to respond to evolving state requirements, maintain high-quality early learning services, and expand equitable opportunities for young children and families.

As state and grant funding structures continue to evolve, sustaining core infrastructure for coordination, coaching, technical assistance, and workforce development remains essential to preserving the quality and continuity of early childhood education services across Marin County.

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **405 ECE-dist Svcs**

Revenue	Description	Amount	Percentage of Sources
8500	STATE REVENUE	42,512	10.13%
8600	LOCAL REVENUE	376,988	89.87%
	Total Revenue	**419,500**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1300	CERTIFICATED SUPERV & ADM SAL	183,227	43.68%
	Total 1000	**183,227**	**43.68%**
2000 CLASSIFIED SALARIES			
2400	CLERICAL & OFFICE SALARIES	30,628	7.30%
2900	OTHER CLASSIFIED SALARIES	2,136	.51%
	Total 2000	**32,764**	**7.81%**
3000 EMPLOYEE BENEFITS			
3100	STRS	22,880	5.45%
3200	PERS	25,221	6.01%
3300	OASDI/MEDICARE	8,925	2.13%
3400	HEALTH & WELFARE DO NOT USE	20,439	4.87%
3500	SUI	111	.03%
3600	WKRS COMP	3,449	.82%
	Total 3000	**81,025**	**19.31%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	28,798	6.86%
	Total 4000	**28,798**	**6.86%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	3,535	.84%
5300	DUES & MEMBERSHIPS	225	.05%
5600	RENTALS LEASES & REPAIRS	1,500	.36%
5700	DIRECT COST TRANSFERS	750	.18%
5800	PROF/CONSLTG SVCS & OPER EXPEN	172,635	41.15%
5900	COMMUNICATIONS	438	.10%
	Total 5000	**179,083**	**42.69%**
7000 OTHER OUTGO			
7300	TRANSFERS OF INDIRECT COSTS	48,724	11.61%
	Total 7000	**48,724**	**11.61%**
	Total Expenditure	**553,621**	**131.97%**

Starting Balance	**0**
+ Revenues	**419,500**
- Expenditures	**553,621**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**134,121-**

Model OB27-25 FINAL OB (Adoption 6/23)	Fiscal Year 2026/27
DD1 **405 ECE-dist Svcs**	

Starting Balance	**0**
+ Total Revenues	**419,500**
= Total Sources	**419,500**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	183,227	43.68%
2000	CLASSIFIED SALARIES	32,764	7.81%
3000	EMPLOYEE BENEFITS	81,025	19.31%
4000	BOOKS AND SUPPLIES	28,798	6.86%
5000	SERVCS & OTH OPERATING EXPEND	179,083	42.69%
6000			%
7000	OTHER OUTGO	48,724	11.61%
	- Total Expenditures	**553,621**	131.97%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**134,121-**	31.97-%

Education Services

The Education Services Department supports approximately 2,000 educators and 40,000 students across Marin County (public and private). Throughout the year, we provide programs, services, and partnerships that strengthen district capacity and foster collaboration among educators and leaders at the school and district level. Our work supports districts in meeting the academic, social-emotional, and developmental needs of all learners.

We advance this work through:

- Accountability
- Curriculum & Instruction
- Professional Networks
- District Support Services

Accountability

- Guide districts in implementing state and federal initiatives, instructional materials, and technology.
- Support all 17 districts in developing, monitoring, and implementing Local Control and Accountability Plans (LCAPs).
- Build district capacity to interpret and apply accountability measures, including the California School Dashboard, CAASPP, CAA, and ELPAC.
- Support districts and schools identified for Differentiated Assistance (DA) or Comprehensive Support and Improvement (CSI) and facilitate continuous improvement efforts utilizing the principles of the Science of Improvement.
- Manage the Consolidated Application, School Accountability Report Cards (SARCs), and LCAP Federal Addendum.
- Coordinate statewide assessments (CAASPP, CAA, ELPAC, and PFT) for MCOE programs.
- Administer Title III Limited English Proficient (LEP) consortium funds on behalf of Marin County public schools.
- Support schools selected for Williams Monitoring in meeting compliance requirements and implementing improvement actions.

Curriculum & Instruction

- Lead and support district curriculum and instructional initiatives with a focus on equity and student outcomes.
- Advance culturally relevant practices and interdisciplinary learning across content areas.
- Manage grants that expand educational opportunities and address opportunity gaps.

Professional Networks

- Convene the Innovative Learning Team of Marin (ILT-M) to align countywide curriculum and instructional priorities.

- Coordinate professional networks that strengthen collaboration, resource sharing, and strategic planning across districts, including:
    - Elementary School Principals
    - Middle School Principals
    - Literacy Leaders
    - Multilingual Learner and Newcomer Practitioners
    - Foster Youth and Homeless Executive Advisory Council
    - Instructional Coaching Consortium
    - Math Leads
- Represent Marin County in Region 4 communities of practice focused on literacy, ethnic studies, history-social science, multilingual learners, mathematics and health education.

District Support Services

- Design, procure, and coordinate professional learning that is collaborative, relevant, and responsive to district needs.
- Coordinate district recognition programs, including Teacher of the Year, Classified Employee of the Year and Golden Bell Awards.
- Lead the Marin County Teacher Induction Program to develop and retain new teachers with a robust mentoring system to promote continuous improvement.
- Coordinate countywide academic and athletic competitions for students, including. Middle school Mathletes, Cross Country, and Track & Field as well as high school Mock Trial.
- Partner with district leaders to provide consultation, coaching, and professional learning aligned to local priorities and needs.
- Collaborate with community partners to support Marin County's homeless and foster youth populations.
- Participate in Region 4 and countywide arts meetings to support arts education collaboration and coordinate student art exhibitions.

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

Fd **01 GENERAL FUND**

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE & OTHER FINANCING SRCS	1,300,000	51.14%
8200	FEDERAL REVENUE OTHER	172,036	6.77%
8500	STATE REVENUE	258,322	10.16%
8600	LOCAL REVENUE	418,676	16.47%
8900	OTHER FINANCING SOURCES	393,169	15.47%
	Total Revenue	**2,542,203**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1300	CERTIFICATED SUPERV & ADM SAL	1,187,195	46.70%
1900	OTHER CERTIFICATED SALARIES	20,000	.79%
	Total 1000	**1,207,195**	**47.49%**
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	314,946	12.39%
2400	CLERICAL & OFFICE SALARIES	120,464	4.74%
2900	OTHER CLASSIFIED SALARIES	20,500	.81%
	Total 2000	**455,910**	**17.93%**
3000 EMPLOYEE BENEFITS			
3100	STRS	191,333	7.53%
3200	PERS	174,754	6.87%
3300	OASDI/MEDICARE	72,972	2.87%
3400	HEALTH & WELFARE DO NOT USE	164,848	6.48%
3500	SUI	845	.03%
3600	WKRS COMP	26,539	1.04%
	Total 3000	**631,291**	**24.83%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	32,095	1.26%
	Total 4000	**32,095**	**1.26%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	20,700	.81%
5300	DUES & MEMBERSHIPS	2,000	.08%
5600	RENTALS LEASES & REPAIRS	7,500	.30%
5700	DIRECT COST TRANSFERS	6,950-	-.27%
5800	PROF/CONSLTG SVCS & OPER EXPEN	494,714	19.46%
5900	COMMUNICATIONS	200	.01%
	Total 5000	**518,164**	**20.38%**
7000 OTHER OUTGO			
7300	TRANSFERS OF INDIRECT COSTS	62,852	2.47%
	Total 7000	**62,852**	**2.47%**
	Total Expenditure	**2,907,507**	**114.37%**

Starting Balance	**0**
+ Revenues	**2,542,203**
- Expenditures	**2,907,507**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**365,304-**

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

Fd **01 GENERAL FUND**

Starting Balance	**0**
+ Total Revenues	**2,542,203**
= Total Sources	**2,542,203**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	1,207,195	47.49%
2000	CLASSIFIED SALARIES	455,910	17.93%
3000	EMPLOYEE BENEFITS	631,291	24.83%
4000	BOOKS AND SUPPLIES	32,095	1.26%
5000	SERVCS & OTH OPERATING EXPEND	518,164	20.38%
6000			%
7000	OTHER OUTGO	62,852	2.47%
	- Total Expenditures	**2,907,507**	114.37%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**365,304-**	14.37-%

Health, Safety, and Support

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

- Consortium lead for the Children Youth Behavioral Health Initiative (CYBHI) Fee Schedule on behalf of participating districts. The Fee Schedule is an opportunity for school districts to obtain reimbursement from insurance companies for eligible behavioral and mental health services provided to youth.

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

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

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

- Clinical supervision and coordination of mental health interns across multiple districts in Marin. HSS has established MOUs with several mental health graduate programs across the state and offers internship opportunities to the graduate students in Marin public schools. The internship program provides high quality and low-cost intervention with youth.

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

- Facilitate and host monthly Wellness Collaborative with school-based wellness staff across the County. The monthly meetings provide professional development, resource sharing, best practices discussions, and community.

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

Fd **01 GENERAL FUND**

Revenue	Description	Amount	Percentage of Sources
8500	STATE REVENUE	630,186	20.69%
8600	LOCAL REVENUE	247,082	8.11%
8900	OTHER FINANCING SOURCES	2,168,509	71.20%
	Total Revenue	**3,045,777**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1300	CERTIFICATED SUPERV & ADM SAL	1,257,825	41.30%
1900	OTHER CERTIFICATED SALARIES	5,000	.16%
	Total 1000	**1,262,825**	**41.46%**
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	215,290	7.07%
2400	CLERICAL & OFFICE SALARIES	157,801	5.18%
	Total 2000	**373,091**	**12.25%**
3000 EMPLOYEE BENEFITS			
3100	STRS	244,198	8.02%
3200	PERS	94,134	3.09%
3300	OASDI/MEDICARE	45,079	1.48%
3400	HEALTH & WELFARE DO NOT USE	150,720	4.95%
3500	SUI	825	.03%
3600	WKRS COMP	26,102	.86%
	Total 3000	**561,058**	**18.42%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	13,029	.43%
4400	NONCAPITALIZED EQUIPMENT	3,000	.10%
	Total 4000	**16,029**	**.53%**
5000 SERVCS & OTH OPERATING EXPEND			
5100	SUBAGREEMENT FOR SERVICE	30,153	.99%
5200	TRAVEL & CONFERENCES	45,721	1.50%
5600	RENTALS LEASES & REPAIRS	5,151	.17%
5800	PROF/CONSLTG SVCS & OPER EXPEN	2,148,143	70.53%
5900	COMMUNICATIONS	1,900	.06%
	Total 5000	**2,231,068**	**73.25%**
7000 OTHER OUTGO			
7300	TRANSFERS OF INDIRECT COSTS	159,395	5.23%
	Total 7000	**159,395**	**5.23%**
	Total Expenditure	**4,603,466**	**151.14%**

Starting Balance	**0**
+ Revenues	**3,045,777**
- Expenditures	**4,603,466**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**1,557,689-**

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

Fd **01 GENERAL FUND**

Starting Balance	**0**
+ Total Revenues	**3,045,777**
= Total Sources	**3,045,777**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	1,262,825	41.46%
2000	CLASSIFIED SALARIES	373,091	12.25%
3000	EMPLOYEE BENEFITS	561,058	18.42%
4000	BOOKS AND SUPPLIES	16,029	.53%
5000	SERVCS & OTH OPERATING EXPEND	2,231,068	73.25%
6000			%
7000	OTHER OUTGO	159,395	5.23%
	- Total Expenditures	**4,603,466**	151.14%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**1,557,689-**	51.14-%

Information Services

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

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

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

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

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

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

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **771 IS-COE**

Revenue	Description	Amount	Percentage of Sources
8900	OTHER FINANCING SOURCES	466,667-	100.00%
	Total Revenue	**466,667-**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	186,643	-39.99%
2400	CLERICAL & OFFICE SALARIES	677,757	-145.23%
	Total 2000	**864,400**	**-185.23%**
3000 EMPLOYEE BENEFITS			
3200	PERS	223,413	-47.87%
3300	OASDI/MEDICARE	60,970	-13.06%
3400	HEALTH & WELFARE DO NOT USE	103,602	-22.20%
3500	SUI	418	-.09%
3600	WKRS COMP	13,357	-2.86%
	Total 3000	**401,760**	**-86.09%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	51,500	-11.04%
4400	NONCAPITALIZED EQUIPMENT	15,000	-3.21%
	Total 4000	**66,500**	**-14.25%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	8,500	-1.82%
5300	DUES & MEMBERSHIPS	5,000	-1.07%
5600	RENTALS LEASES & REPAIRS	124,000	-26.57%
5700	DIRECT COST TRANSFERS	11,050-	2.37%
5800	PROF/CONSLTG SVCS & OPER EXPEN	376,000	-80.57%
	Total 5000	**502,450**	**-107.67%**
6000 CAPITAL OUTLAY			
6400	EQUIPMENT	6,000	-1.29%
6500	EQUIPMENT REPLACEMENT	152,100	-32.59%
	Total 6000	**158,100**	**-33.88%**
	Total Expenditure	**1,993,210**	**-427.12%**

Starting Balance	**0**
+ Revenues	**466,667-**
- Expenditures	**1,993,210**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**2,459,877-**

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **771 IS-COE**

Starting Balance	**0**
+ Total Revenues	**466,667-**
= Total Sources	**466,667-**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	864,400	185.23-%
3000	EMPLOYEE BENEFITS	401,760	86.09-%
4000	BOOKS AND SUPPLIES	66,500	14.25-%
5000	SERVCS & OTH OPERATING EXPEND	502,450	107.67-%
6000	CAPITAL OUTLAY	158,100	33.88-%
7000			%
	- Total Expenditures	**1,993,210**	427.12-%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**2,459,877-**	527.12%

Information Services

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

The department provides Aeries student information technical support for school districts. The department also assists the following districts with CALPADS/Aeries direct support: Mill Valley, Nicasio, and Sausalito-Marin City.

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

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

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **775 IS-Dist Svcs**

Revenue	Description	Amount	Percentage of Sources
8600	LOCAL REVENUE	2,054,613	81.49%
8900	OTHER FINANCING SOURCES	466,667	18.51%
	Total Revenue	**2,521,280**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	259,011	10.27%
2400	CLERICAL & OFFICE SALARIES	217,457	8.62%
	Total 2000	**476,468**	**18.90%**
3000 EMPLOYEE BENEFITS			
3200	PERS	127,066	5.04%
3300	OASDI/MEDICARE	33,685	1.34%
3400	HEALTH & WELFARE DO NOT USE	60,054	2.38%
3500	SUI	238	.01%
3600	WKRS COMP	7,600	.30%
	Total 3000	**228,643**	**9.07%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	59,412	2.36%
	Total 4000	**59,412**	**2.36%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	11,000	.44%
5300	DUES & MEMBERSHIPS	11,000	.44%
5800	PROF/CONSLTG SVCS & OPER EXPEN	1,279,314	50.74%
	Total 5000	**1,301,314**	**51.61%**
	Total Expenditure	**2,065,837**	**81.94%**

Starting Balance	**0**
+ Revenues	**2,521,280**
- Expenditures	**2,065,837**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**455,443**

Starting Balance	**0**
+ Total Revenues	**2,521,280**
= Total Sources	**2,521,280**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	476,468	18.90%
3000	EMPLOYEE BENEFITS	228,643	9.07%
4000	BOOKS AND SUPPLIES	59,412	2.36%
5000	SERVCS & OTH OPERATING EXPEND	1,301,314	51.61%
6000			%
7000			%
	- Total Expenditures	**2,065,837**	81.94%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**455,443**	18.06%

Facilities

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

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

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

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

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

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

Maintenance and Operations

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

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

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

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

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

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

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

MAINTENANCE & OPERATIONS

Budget Object Summary

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

DD1 **801 M&O-COE**

Revenue	Description	Amount	Percentage of Sources
8600	LOCAL REVENUE	5,000	.24%
8900	OTHER FINANCING SOURCES	2,091,677	99.76%
	Total Revenue	**2,096,677**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1300	CERTIFICATED SUPERV & ADM SAL	101,514	4.84%
	Total 1000	**101,514**	**4.84%**
2000 CLASSIFIED SALARIES			
2200	CLASSIFIED SUPPORT SALARIES	394,528	18.82%
2300	CLASSIFIED SUPERV & ADMIN SAL	189,926	9.06%
2400	CLERICAL & OFFICE SALARIES	143,116	6.83%
	Total 2000	**727,570**	**34.70%**
3000 EMPLOYEE BENEFITS			
3100	STRS	18,990	.91%
3200	PERS	195,064	9.30%
3300	OASDI/MEDICARE	56,377	2.69%
3400	HEALTH & WELFARE DO NOT USE	87,242	4.16%
3500	SUI	417	.02%
3600	WKRS COMP	13,227	.63%
	Total 3000	**371,317**	**17.71%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	174,001	8.30%
4400	NONCAPITALIZED EQUIPMENT	229,000	10.92%
	Total 4000	**403,001**	**19.22%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	7,000	.33%
5300	DUES & MEMBERSHIPS	800	.04%
5500	OPERATION & HOUSEKEEPING SERV	391,400	18.67%
5600	RENTALS LEASES & REPAIRS	419,267	20.00%
5700	DIRECT COST TRANSFERS	900	.04%
5800	PROF/CONSLTG SVCS & OPER EXPEN	1,353,929	64.57%
5900	COMMUNICATIONS	96,505	4.60%
	Total 5000	**2,269,801**	**108.26%**
6000 CAPITAL OUTLAY			
6100	LAND	60,000	2.86%
6200	BUILDINGS & IMPROVEMNT OF BLDG	60,000	2.86%
	Total 6000	**120,000**	**5.72%**
7000 OTHER OUTGO			
7300	TRANSFERS OF INDIRECT COSTS	148,684	7.09%
	Total 7000	**148,684**	**7.09%**
	Total Expenditure	**4,141,887**	**197.55%**

Starting Balance	**0**
+ Revenues	**2,096,677**
- Expenditures	**4,141,887**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**2,045,210-**

Selection: Grouped by Account Type, (Org = 91, Restricted? = Y, Control? = N, Fd = 01, DD1 = 801, Object Digit = 2)

091 - Marin County Office of Education

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Model OB27-25 FINAL OB (Adoption 6/23)	Fiscal Year 2026/27
DD1 **801 M&O-COE**	

Starting Balance	**0**
+ Total Revenues	**2,096,677**
= Total Sources	**2,096,677**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	101,514	4.84%
2000	CLASSIFIED SALARIES	727,570	34.70%
3000	EMPLOYEE BENEFITS	371,317	17.71%
4000	BOOKS AND SUPPLIES	403,001	19.22%
5000	SERVCS & OTH OPERATING EXPEND	2,269,801	108.26%
6000	CAPITAL OUTLAY	120,000	5.72%
7000	OTHER OUTGO	148,684	7.09%
	- Total Expenditures	**4,141,887**	197.55%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**2,045,210-**	97.55-%

Personnel Services

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

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

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

DD1 **741 Personnel-COE**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1300	CERTIFICATED SUPERV & ADM SAL	267,728	.00%
	Total 1000	**267,728**	**.00%**
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	177,038	.00%
2400	CLERICAL & OFFICE SALARIES	397,528	.00%
2900	OTHER CLASSIFIED SALARIES	25,000	.00%
	Total 2000	**599,566**	**.00%**
3000 EMPLOYEE BENEFITS			
3100	STRS	63,468	.00%
3200	PERS	137,404	.00%
3300	OASDI/MEDICARE	44,284	.00%
3400	HEALTH & WELFARE DO NOT USE	107,408	.00%
3500	SUI	435	.00%
3600	WKRS COMP	13,836	.00%
	Total 3000	**366,835**	**.00%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	3,600	.00%
4400	NONCAPITALIZED EQUIPMENT	15,000	.00%
	Total 4000	**18,600**	**.00%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	8,600	.00%
5300	DUES & MEMBERSHIPS	3,250	.00%
5600	RENTALS LEASES & REPAIRS	4,586	.00%
5700	DIRECT COST TRANSFERS	2,000	.00%
5800	PROF/CONSLTG SVCS & OPER EXPEN	63,000	.00%
5900	COMMUNICATIONS	1,045	.00%
	Total 5000	**82,481**	**.00%**
	Total Expenditure	**1,335,210**	**.00%**

Starting Balance	**0**
+ Revenues	**0**
- Expenditures	**1,335,210**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**1,335,210-**

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

DD1 **741 Personnel-COE**

Starting Balance	**0**
+ Total Revenues	**0**
= Total Sources	**0**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	267,728	.00%
2000	CLASSIFIED SALARIES	599,566	.00%
3000	EMPLOYEE BENEFITS	366,835	.00%
4000	BOOKS AND SUPPLIES	18,600	.00%
5000	SERVCS & OTH OPERATING EXPEND	82,481	.00%
6000			.00%
7000			.00%
	- Total Expenditures	**1,335,210**	.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**1,335,210-**	.00%

Personnel Services

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

Credential services provides support to all Local Educational Agencies (LEAs) of Marin by registering, applying for, and renewing the credentials for public school teachers in Marin County. The credentials analyst monitors educator credentials in each LEA to ensure they are appropriately aligned with teacher assignments and also maintains the countywide substitute teacher list, with over 650 substitute teachers countywide.

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

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **745 Personnel-Dist Svcs**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1300	CERTIFICATED SUPERV & ADM SAL	61,488	.00%
	Total 1000	**61,488**	**.00%**
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	57,045	.00%
2400	CLERICAL & OFFICE SALARIES	191,713	.00%
	Total 2000	**248,758**	**.00%**
3000 EMPLOYEE BENEFITS			
3100	STRS	20,406	.00%
3200	PERS	53,812	.00%
3300	OASDI/MEDICARE	16,186	.00%
3400	HEALTH & WELFARE DO NOT USE	50,736	.00%
3500	SUI	156	.00%
3600	WKRS COMP	4,950	.00%
	Total 3000	**146,246**	**.00%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	4,100	.00%
5800	PROF/CONSLTG SVCS & OPER EXPEN	43,500	.00%
	Total 5000	**47,600**	**.00%**
	Total Expenditure	**504,092**	**.00%**

Starting Balance	**0**
+ Revenues	**0**
- Expenditures	**504,092**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**504,092-**

Starting Balance	**0**
+ Total Revenues	**0**
= Total Sources	**0**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	61,488	.00%
2000	CLASSIFIED SALARIES	248,758	.00%
3000	EMPLOYEE BENEFITS	146,246	.00%
4000			.00%
5000	SERVCS & OTH OPERATING EXPEND	47,600	.00%
6000			.00%
7000			.00%
	- Total Expenditures	**504,092**	.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**504,092-**	.00%

Personnel Commission

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

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

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

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **751 Personnel commission-COE**

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	97,479	.00%
2400	CLERICAL & OFFICE SALARIES	41,690	.00%
2900	OTHER CLASSIFIED SALARIES	2,000	.00%
	Total 2000	**141,169**	**.00%**
3000 EMPLOYEE BENEFITS			
3100	STRS	17,893	.00%
3200	PERS	10,641	.00%
3300	OASDI/MEDICARE	4,401	.00%
3400	HEALTH & WELFARE DO NOT USE	16,115	.00%
3500	SUI	68	.00%
3600	WKRS COMP	2,166	.00%
	Total 3000	**51,284**	**.00%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	10,750	.00%
5300	DUES & MEMBERSHIPS	3,250	.00%
5800	PROF/CONSLTG SVCS & OPER EXPEN	26,000	.00%
5900	COMMUNICATIONS	200	.00%
	Total 5000	**40,200**	**.00%**
	Total Expenditure	**232,653**	**.00%**

Starting Balance	**0**
+ Revenues	**0**
- Expenditures	**232,653**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**232,653-**

Starting Balance	**0**
+ Total Revenues	**0**
= Total Sources	**0**

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000	CLASSIFIED SALARIES	141,169	.00%
3000	EMPLOYEE BENEFITS	51,284	.00%
4000			.00%
5000	SERVCS & OTH OPERATING EXPEND	40,200	.00%
6000			.00%
7000			.00%
	- Total Expenditures	**232,653**	.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**232,653-**	.00%

Special Education Local Plan Area (SELPA) Administrative Unit

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

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

The governance structure of the Marin County SELPA consists of:

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

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

Fd **01 GENERAL FUND**

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE & OTHER FINANCING SRCS	1,293,361	54.14%
8100	FEDERAL REVENUE	30,000	1.26%
8300	STATE REVENUE	1,776,612	74.37%
8700	OTHER LOCAL REVENUE	66,537	2.79%
8900	OTHER FINANCING SOURCES	777,590-	-32.55%
	Total Revenue	**2,388,920**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1300	CERTIFICATED SUPERV & ADM SAL	576,744	24.14%
	Total 1000	**576,744**	**24.14%**
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	62,475	2.62%
2400	CLERICAL & OFFICE SALARIES	163,093	6.83%
	Total 2000	**225,568**	**9.44%**
3000 EMPLOYEE BENEFITS			
3100	STRS	109,127	4.57%
3200	PERS	60,475	2.53%
3300	OASDI/MEDICARE	25,620	1.07%
3400	HEALTH & WELFARE DO NOT USE	81,851	3.43%
3500	SUI	402	.02%
3600	WKRS COMP	12,798	.54%
	Total 3000	**290,273**	**12.15%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	9,000	.38%
4400	NONCAPITALIZED EQUIPMENT	500	.02%
	Total 4000	**9,500**	**.40%**
5000 SERVCS & OTH OPERATING EXPEND			
5100	SUBAGREEMENT FOR SERVICE	251,000	10.51%
5200	TRAVEL & CONFERENCES	23,700	.99%
5300	DUES & MEMBERSHIPS	3,700	.15%
5600	RENTALS LEASES & REPAIRS	165,280	6.92%
5700	DIRECT COST TRANSFERS	2,000	.08%
5800	PROF/CONSLTG SVCS & OPER EXPEN	979,641	41.01%
5900	COMMUNICATIONS	2,500	.10%
	Total 5000	**1,427,821**	**59.77%**
7000 OTHER OUTGO			
7300	TRANSFERS OF INDIRECT COSTS	161,472	6.76%
	Total 7000	**161,472**	**6.76%**
	Total Expenditure	**2,691,378**	**112.66%**

Starting Balance	**0**
+ Revenues	**2,388,920**
- Expenditures	**2,691,378**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**302,458-**

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

Fd **01 GENERAL FUND**

Starting Balance	**0**
+ Total Revenues	**2,388,920**
= Total Sources	**2,388,920**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	576,744	24.14%
2000	CLASSIFIED SALARIES	225,568	9.44%
3000	EMPLOYEE BENEFITS	290,273	12.15%
4000	BOOKS AND SUPPLIES	9,500	.40%
5000	SERVCS & OTH OPERATING EXPEND	1,427,821	59.77%
6000			%
7000	OTHER OUTGO	161,472	6.76%
	- Total Expenditures	**2,691,378**	112.66%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**302,458-**	12.66-%

Special Education

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

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

MCOE's regionalized special education classrooms provide services to students that present with extensive educational needs in the following areas: intellectual, emotional, developmental, orthopedic, vision, and/or hearing. The classes serve students from infants to age 3 in Early Start, pre-kindergarten ages 3-4 in Early Intervention, transitional kindergarten through 12th grade in the school age programs, and ages 18 through 22 in the adult transition programs. The classrooms are located on different public school campuses throughout Marin County. We work with school districts to promote inclusive practices and ensure opportunities are available to all students when appropriate.

The Special Education Department is committed to partnering with the 17 school districts across the county to deliver high-quality special education services and provide enriching opportunities for students throughout their educational journey. The department prioritizes the use of evidence-based practices to promote positive outcomes for students with some of the most intensive needs, while maintaining a strong commitment to continuous learning, professional growth, and collaborative partnerships.

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

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

Fd **01 GENERAL FUND**

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE & OTHER FINANCING SRCS	7,792,040	29.18%
8100	FEDERAL REVENUE	1,015,581	3.80%
8200	FEDERAL REVENUE OTHER	85,600	.32%
8300	STATE REVENUE	466,858	1.75%
8500	STATE REVENUE	226,495	.85%
8600	LOCAL REVENUE	2,695,257	10.09%
8700	OTHER LOCAL REVENUE	13,640,832	51.09%
8900	OTHER FINANCING SOURCES	777,590	2.91%
	Total Revenue	**26,700,253**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1100	CERTIFICATED TEACHERS SALARIES	6,269,110	23.48%
1200	CERT PUPIL SUPPORT SALARY	1,391,985	5.21%
1300	CERTIFICATED SUPERV & ADM SAL	1,757,826	6.58%
1900	OTHER CERTIFICATED SALARIES	150,000	.56%
	Total 1000	**9,568,921**	**35.84%**
2000 CLASSIFIED SALARIES			
2100	CLASSIFIED INSTRUCTIONAL SALAR	5,917,839	22.16%
2200	CLASSIFIED SUPPORT SALARIES	101,259	.38%
2300	CLASSIFIED SUPERV & ADMIN SAL	486,776-	-1.82%
2400	CLERICAL & OFFICE SALARIES	681,517	2.55%
2900	OTHER CLASSIFIED SALARIES	14,658	.05%
	Total 2000	**6,228,497**	**23.33%**
3000 EMPLOYEE BENEFITS			
3100	STRS	2,143,502	8.03%
3200	PERS	1,781,415	6.67%
3300	OASDI/MEDICARE	681,669	2.55%
3400	HEALTH & WELFARE DO NOT USE	2,481,577	9.29%
3500	SUI	9,230	.03%
3600	WKRS COMP	291,173	1.09%
	Total 3000	**7,388,566**	**27.67%**
4000 BOOKS AND SUPPLIES			
4100	APPRVD TEXTBOOKS & CORE CURR M	5,304	.02%
4200	BOOKS AND REFERENCE MATERIALS	70,000	.26%
4300	MATERIALS & SUPPLIES	268,570	1.01%
4400	NONCAPITALIZED EQUIPMENT	32,000	.12%
	Total 4000	**375,874**	**1.41%**
5000 SERVCS & OTH OPERATING EXPEND			
5100	SUBAGREEMENT FOR SERVICE	250,000	.94%
5200	TRAVEL & CONFERENCES	92,773	.35%
5300	DUES & MEMBERSHIPS	1,400	.01%
5500	OPERATION & HOUSEKEEPING SERV	198,500	.74%
5600	RENTALS LEASES & REPAIRS	580,245	2.17%
5700	DIRECT COST TRANSFERS	500	.00%
5800	PROF/CONSLTG SVCS & OPER EXPEN	2,934,049	10.99%
5900	COMMUNICATIONS	19,227	.07%
	Total 5000	**4,076,694**	**15.27%**

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

Fd **01 GENERAL FUND**

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7300	TRANSFERS OF INDIRECT COSTS	2,551,490	9.56%
	Total 7000	**2,551,490**	**9.56%**
	Total Expenditure	**30,190,042**	**113.07%**

Starting Balance	**0**
+ Revenues	**26,700,253**
- Expenditures	**30,190,042**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**3,489,789-**

Starting Balance	**0**
+ Total Revenues	**26,700,253**
= Total Sources	**26,700,253**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	9,568,921	35.84%
2000	CLASSIFIED SALARIES	6,228,497	23.33%
3000	EMPLOYEE BENEFITS	7,388,566	27.67%
4000	BOOKS AND SUPPLIES	375,874	1.41%
5000	SERVCS & OTH OPERATING EXPEND	4,076,694	15.27%
6000			%
7000	OTHER OUTGO	2,551,490	9.56%
	- Total Expenditures	**30,190,042**	113.07%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**3,489,789-**	13.07-%

Superintendent and Governing Board

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

Fd **01 GENERAL FUND**

Revenue	Description	Amount	Percentage of Sources
8500	STATE REVENUE	52,759	-.84%
8600	LOCAL REVENUE	101,337	-1.62%
8900	OTHER FINANCING SOURCES	6,410,720-	102.46%
	Total Revenue	**6,256,624-**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1300	CERTIFICATED SUPERV & ADM SAL	583,926	-9.33%
	Total 1000	**583,926**	**-9.33%**
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	714,905	-11.43%
2400	CLERICAL & OFFICE SALARIES	107,828	-1.72%
	Total 2000	**822,733**	**-13.15%**
3000 EMPLOYEE BENEFITS			
3100	STRS	109,526	-1.75%
3200	PERS	176,571	-2.82%
3300	OASDI/MEDICARE	48,534	-.78%
3400	HEALTH & WELFARE DO NOT USE	115,865	-1.85%
3500	SUI	627	-.01%
3600	WKRS COMP	19,917	-.32%
	Total 3000	**471,040**	**-7.53%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	66,485	-1.06%
4400	NONCAPITALIZED EQUIPMENT	1,015	-.02%
	Total 4000	**67,500**	**-1.08%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	87,250	-1.39%
5300	DUES & MEMBERSHIPS	51,260	-.82%
5600	RENTALS LEASES & REPAIRS	30,000	-.48%
5700	DIRECT COST TRANSFERS	3,700	-.06%
5800	PROF/CONSLTG SVCS & OPER EXPEN	1,433,881	-22.92%
5900	COMMUNICATIONS	2,099	-.03%
	Total 5000	**1,608,190**	**-25.70%**
6000 CAPITAL OUTLAY			
6400	EQUIPMENT	65,000	-1.04%
	Total 6000	**65,000**	**-1.04%**
7000 OTHER OUTGO			
7600	OTHER FINANCING USES	7,303,132	-116.73%
	Total 7000	**7,303,132**	**-116.73%**
	Total Expenditure	**10,921,521**	**-174.56%**

Starting Balance	**0**
+ Revenues	**6,256,624-**
- Expenditures	**10,921,521**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**17,178,145-**

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

Fd **01 GENERAL FUND**

Starting Balance	**0**
+ Total Revenues	**6,256,624-**
= Total Sources	**6,256,624-**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	583,926	9.33-%
2000	CLASSIFIED SALARIES	822,733	13.15-%
3000	EMPLOYEE BENEFITS	471,040	7.53-%
4000	BOOKS AND SUPPLIES	67,500	1.08-%
5000	SERVCS & OTH OPERATING EXPEND	1,608,190	25.70-%
6000	CAPITAL OUTLAY	65,000	1.04-%
7000	OTHER OUTGO	7,303,132	116.73-%
	- Total Expenditures	**10,921,521**	174.56-%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**17,178,145-**	274.56%

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

DD1 **151 Equity - COE**

Revenue	Description	Amount	Percentage of Sources
8900	OTHER FINANCING SOURCES	25,000	100.00%
	Total Revenue	**25,000**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
5000 SERVCS & OTH OPERATING EXPEND			
5800	PROF/CONSLTG SVCS & OPER EXPEN	60,000	240.00%
	Total 5000	**60,000**	**240.00%**
	Total Expenditure	**60,000**	**240.00%**

Starting Balance	**0**
+ Revenues	**25,000**
- Expenditures	**60,000**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**35,000-**

Starting Balance	**0**
+ Total Revenues	**25,000**
= Total Sources	**25,000**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVCS & OTH OPERATING EXPEND	60,000	240.00%
6000			%
7000			%
	- Total Expenditures	**60,000**	240.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**35,000-**	140.00-%

MIDDLE SCHOOL ATHLETICS

Budget Object Summary

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

DD1 **145 Middle School Athletics**

Revenue	Description	Amount	Percentage of Sources
8600	LOCAL REVENUE	130,327	57.89%
8900	OTHER FINANCING SOURCES	94,794	42.11%
	Total Revenue	**225,121**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2300	CLASSIFIED SUPERV & ADMIN SAL	112,404	49.93%
	Total 2000	**112,404**	**49.93%**
3000 EMPLOYEE BENEFITS			
3200	PERS	30,136	13.39%
3300	OASDI/MEDICARE	8,599	3.82%
3400	HEALTH & WELFARE DO NOT USE	24,400	10.84%
3500	SUI	57	.03%
3600	WKRS COMP	1,793	.80%
	Total 3000	**64,985**	**28.87%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	4,770	2.12%
	Total 4000	**4,770**	**2.12%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	7,950	3.53%
5300	DUES & MEMBERSHIPS	2,000	.89%
5800	PROF/CONSLTG SVCS & OPER EXPEN	6,615	2.94%
5900	COMMUNICATIONS	2,850	1.27%
	Total 5000	**19,415**	**8.62%**
7000 OTHER OUTGO			
7300	TRANSFERS OF INDIRECT COSTS	23,547	10.46%
	Total 7000	**23,547**	**10.46%**
	Total Expenditure	**225,121**	**100.00%**

Starting Balance	**0**
+ Revenues	**225,121**
- Expenditures	**225,121**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**0**

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **145 Middle School Athletics**

Starting Balance	**0**
+ Total Revenues	**225,121**
= Total Sources	**225,121**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	112,404	49.93%
3000	EMPLOYEE BENEFITS	64,985	28.87%
4000	BOOKS AND SUPPLIES	4,770	2.12%
5000	SERVCS & OTH OPERATING EXPEND	19,415	8.62%
6000			%
7000	OTHER OUTGO	23,547	10.46%
	- Total Expenditures	**225,121**	100.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**0**	.00%

All Other Funds

Other Funds

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

FUND 10 - SPECIAL ED PASS THROUGH Budget Object Summary

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

Fd **10 SPECIAL ED PASS THROUGH FUND**

Revenue	Description	Amount	Percentage of Sources
8000	REVENUE & OTHER FINANCING SRCS	29,044,859	80.74%
8200	FEDERAL REVENUE OTHER	6,926,532	19.26%
	Total Revenue	**35,971,391**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
7000 OTHER OUTGO			
7200	INTERAGENCY TRANSFERS OUT	35,971,391	100.00%
	Total 7000	**35,971,391**	**100.00%**
	Total Expenditure	**35,971,391**	**100.00%**

Starting Balance	**0**
+ Revenues	**35,971,391**
- Expenditures	**35,971,391**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**0**

Starting Balance	**0**
+ Total Revenues	**35,971,391**
= Total Sources	**35,971,391**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000	OTHER OUTGO	35,971,391	100.00%
	- Total Expenditures	**35,971,391**	100.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**0**	.00%

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

Fd **12 CHILD DEVELOPMENT FUND**

Revenue	Description	Amount	Percentage of Sources
8200	FEDERAL REVENUE OTHER	275,542	25.89%
8500	STATE REVENUE	768,981	72.24%
	Total Revenue	**1,044,523**	**98.13%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1300	CERTIFICATED SUPERV & ADM SAL	407,455	38.28%
	Total 1000	**407,455**	**38.28%**
2000 CLASSIFIED SALARIES			
2400	CLERICAL & OFFICE SALARIES	68,172	6.40%
2900	OTHER CLASSIFIED SALARIES	23,021	2.16%
	Total 2000	**91,193**	**8.57%**
3000 EMPLOYEE BENEFITS			
3100	STRS	74,161	6.97%
3200	PERS	52,815	4.96%
3300	OASDI/MEDICARE	20,513	1.93%
3400	HEALTH & WELFARE DO NOT USE	45,263	4.25%
3500	SUI	254	.02%
3600	WKRS COMP	7,961	.75%
	Total 3000	**200,967**	**18.88%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	12,860	1.21%
	Total 4000	**12,860**	**1.21%**
5000 SERVCS & OTH OPERATING EXPEND			
5100	SUBAGREEMENT FOR SERVICE	8,000	.75%
5200	TRAVEL & CONFERENCES	10,951	1.03%
5300	DUES & MEMBERSHIPS	700	.07%
5600	RENTALS LEASES & REPAIRS	3,503	.33%
5700	DIRECT COST TRANSFERS	1,200	.11%
5800	PROF/CONSLTG SVCS & OPER EXPEN	205,469	19.30%
5900	COMMUNICATIONS	400	.04%
	Total 5000	**230,223**	**21.63%**
7000 OTHER OUTGO			
7300	TRANSFERS OF INDIRECT COSTS	101,825	9.57%
	Total 7000	**101,825**	**9.57%**
	Total Expenditure	**1,044,523**	**98.13%**

Starting Balance	**19,924**
+ Revenues	**1,044,523**
- Expenditures	**1,044,523**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**19,924**

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

Fd **12 CHILD DEVELOPMENT FUND**

Starting Balance	**19,924**
+ Total Revenues	**1,044,523**
= Total Sources	**1,064,447**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	407,455	38.28%
2000	CLASSIFIED SALARIES	91,193	8.57%
3000	EMPLOYEE BENEFITS	200,967	18.88%
4000	BOOKS AND SUPPLIES	12,860	1.21%
5000	SERVCS & OTH OPERATING EXPEND	230,223	21.63%
6000			%
7000	OTHER OUTGO	101,825	9.57%
	- Total Expenditures	**1,044,523**	98.13%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**19,924**	1.87%

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

Fd **13 CAFETERIA FUND**

Revenue	Description	Amount	Percentage of Sources
8200	FEDERAL REVENUE OTHER	25,000	3.33%
8500	STATE REVENUE	65,000	8.66%
8900	OTHER FINANCING SOURCES	660,544	88.01%
	Total Revenue	**750,544**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2200	CLASSIFIED SUPPORT SALARIES	238,090	31.72%
2300	CLASSIFIED SUPERV & ADMIN SAL	51,379	6.85%
	Total 2000	**289,469**	**38.57%**
3000 EMPLOYEE BENEFITS			
3200	PERS	77,230	10.29%
3300	OASDI/MEDICARE	22,146	2.95%
3400	HEALTH & WELFARE DO NOT USE	83,126	11.08%
3500	SUI	145	.02%
3600	WKRS COMP	4,618	.62%
	Total 3000	**187,265**	**24.95%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	17,000	2.27%
4400	NONCAPITALIZED EQUIPMENT	610	.08%
4700	FOOD	256,200	34.14%
	Total 4000	**273,810**	**36.48%**
	Total Expenditure	**750,544**	**100.00%**

Starting Balance	**0**
+ Revenues	**750,544**
- Expenditures	**750,544**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**0**

Starting Balance	**0**
+ Total Revenues	**750,544**
= Total Sources	**750,544**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	289,469	38.57%
3000	EMPLOYEE BENEFITS	187,265	24.95%
4000	BOOKS AND SUPPLIES	273,810	36.48%
5000			%
6000			%
7000			%
	- Total Expenditures	**750,544**	100.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**0**	.00%

FUND 14 - DEFERRED MAINTENANCE

Budget Object Summary

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

DD1 **No Data**

Starting Balance	**843,164**
+ Revenues	**0**
- Expenditures	**0**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**843,164**

Starting Balance	**843,164**
+ Total Revenues	**0**
= Total Sources	**843,164**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	**0**	.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**843,164**	100.00%

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **131 Admin-COE**

Revenue	Description	Amount	Percentage of Sources
8900	OTHER FINANCING SOURCES	7,301,815	100.00%
	Total Revenue	**7,301,815**	**100.00%**

Starting Balance	**0**
+ Revenues	**7,301,815**
- Expenditures	**0**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**7,301,815**

Starting Balance	**0**
+ Total Revenues	**7,301,815**
= Total Sources	**7,301,815**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	**0**	.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**7,301,815**	100.00%

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **606 WCR**

Expenditure	Description	Amount	Percentage of Sources
5000 SERVCS & OTH OPERATING EXPEND			
5800	PROF/CONSLTG SVCS & OPER EXPEN	50,000	.00%
	Total 5000	**50,000**	**.00%**
6000 CAPITAL OUTLAY			
6200	BUILDINGS & IMPROVEMNT OF BLDG	1,391,667	.00%
	Total 6000	**1,391,667**	**.00%**
	Total Expenditure	**1,441,667**	**.00%**

Starting Balance	**0**
+ Revenues	**0**
- Expenditures	**1,441,667**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**1,441,667-**

Starting Balance	**0**
+ Total Revenues	**0**
= Total Sources	**0**

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000			.00%
3000			.00%
4000			.00%
5000	SERVCS & OTH OPERATING EXPEND	50,000	.00%
6000	CAPITAL OUTLAY	1,391,667	.00%
7000			.00%
	- Total Expenditures	**1,441,667**	.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**1,441,667-**	.00%

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **801 M&O-COE**

Revenue	Description	Amount	Percentage of Sources
8600	LOCAL REVENUE	40,000	100.00%
	Total Revenue	**40,000**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
6000 CAPITAL OUTLAY			
6200	BUILDINGS & IMPROVEMNT OF BLDG	6,743,312	16,858.28%
	Total 6000	**6,743,312**	**16,858.28%**
	Total Expenditure	**6,743,312**	**16,858.28%**

Starting Balance	**0**
+ Revenues	**40,000**
- Expenditures	**6,743,312**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**6,703,312-**

Starting Balance	**0**
+ Total Revenues	**40,000**
= Total Sources	**40,000**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000	CAPITAL OUTLAY	6,743,312	16,858.28%
7000			%
	- Total Expenditures	**6,743,312**	16,858.28%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**6,703,312-**	16,758.28-%

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

Fd **19 FOUNDATION SPECIAL REVENUE FND**

Revenue	Description	Amount	Percentage of Sources
8600	LOCAL REVENUE	255,521	25.21%
	Total Revenue	**255,521**	**25.21%**

Expenditure	Description	Amount	Percentage of Sources
2000 CLASSIFIED SALARIES			
2900	OTHER CLASSIFIED SALARIES	102,000	10.07%
	Total 2000	**102,000**	**10.07%**
3000 EMPLOYEE BENEFITS			
3200	PERS	27,347	2.70%
3300	OASDI/MEDICARE	7,803	.77%
3500	SUI	51	.01%
3600	WKRS COMP	1,627	.16%
	Total 3000	**36,828**	**3.63%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	6,700	.66%
	Total 4000	**6,700**	**.66%**
5000 SERVCS & OTH OPERATING EXPEND			
5800	PROF/CONSLTG SVCS & OPER EXPEN	175,371	17.31%
	Total 5000	**175,371**	**17.31%**
	Total Expenditure	**320,899**	**31.67%**

Starting Balance	**757,865**
+ Revenues	**255,521**
- Expenditures	**320,899**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**692,487**

Starting Balance	**757,865**
+ Total Revenues	**255,521**
= Total Sources	**1,013,386**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000	CLASSIFIED SALARIES	102,000	10.07%
3000	EMPLOYEE BENEFITS	36,828	3.63%
4000	BOOKS AND SUPPLIES	6,700	.66%
5000	SERVCS & OTH OPERATING EXPEND	175,371	17.31%
6000			%
7000			%
	- Total Expenditures	**320,899**	31.67%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**692,487**	68.33%

FUND 40 - SPECIAL RESERVE FOR CAPITAL OUTLAY

Budget Object Summary

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **No Data**

Starting Balance	**14,157,364**
+ Revenues	**0**
- Expenditures	**0**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**14,157,364**

Starting Balance	**14,157,364**
+ Total Revenues	**0**
= Total Sources	**14,157,364**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
	- Total Expenditures	**0**	.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**14,157,364**	100.00%

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

DD1 **606 WCR**

Expenditure	Description	Amount	Percentage of Sources
6000 CAPITAL OUTLAY			
6200	BUILDINGS & IMPROVEMNT OF BLDG	1,232,364	.00%
	Total 6000	**1,232,364**	**.00%**
	Total Expenditure	**1,232,364**	**.00%**

Starting Balance	**0**
+ Revenues	**0**
- Expenditures	**1,232,364**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**1,232,364-**

Starting Balance	**0**
+ Total Revenues	**0**
= Total Sources	**0**

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000			.00%
3000			.00%
4000			.00%
5000			.00%
6000	CAPITAL OUTLAY	1,232,364	.00%
7000			.00%
	- Total Expenditures	**1,232,364**	.00%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**1,232,364-**	.00%

FUND 40 - SPECIAL RESERVE FOR CAPITAL OUTLAY

Budget Object Summary

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

DD1 **801 M&O-COE**

Revenue	Description	Amount	Percentage of Sources
8600	LOCAL REVENUE	700,000	100.00%
	Total Revenue	**700,000**	**100.00%**

Expenditure	Description	Amount	Percentage of Sources
6000 CAPITAL OUTLAY			
6200	BUILDINGS & IMPROVEMNT OF BLDG	100,000	14.29%
6400	EQUIPMENT	25,000	3.57%
	Total 6000	**125,000**	**17.86%**
	Total Expenditure	**125,000**	**17.86%**

Starting Balance	**0**
+ Revenues	**700,000**
- Expenditures	**125,000**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**575,000**

Starting Balance	**0**
+ Total Revenues	**700,000**
= Total Sources	**700,000**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000	CAPITAL OUTLAY	125,000	17.86%
7000			%
	- Total Expenditures	**125,000**	17.86%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**575,000**	82.14%

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

Fd **68 Retiree Insurance**

Revenue	Description	Amount	Percentage of Sources
8600	LOCAL REVENUE	189,339	12.25%
	Total Revenue	**189,339**	**12.25%**

Expenditure	Description	Amount	Percentage of Sources
5000 SERVCS & OTH OPERATING EXPEND			
5800	PROF/CONSLTG SVCS & OPER EXPEN	114,339	7.40%
	Total 5000	**114,339**	**7.40%**
	Total Expenditure	**114,339**	**7.40%**

Starting Balance	**1,356,527**
+ Revenues	**189,339**
- Expenditures	**114,339**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**1,431,527**

Starting Balance	**1,356,527**
+ Total Revenues	**189,339**
= Total Sources	**1,545,866**

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000	SERVCS & OTH OPERATING EXPEND	114,339	7.40%
6000			%
7000			%
	- Total Expenditures	**114,339**	7.40%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**1,431,527**	92.60%

Walker Creek Ranch

The Walker Creek Ranch Fund

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

The Walker Creek Ranch fund is an enterprise fund. The operations are accounted for in a manner like a commercial business. Historically, the WCR Outdoor School program has served over 4,000 elementary school children from over 80 schools from Marin County and surrounding counties annually. Additionally, the Conference Center program serves another 4,000 guests annually on weekends and over the summer, through roughly 50 individual conference and retreat activities.

Priorities for 2026-27

In 2026-27, Walker Creek Ranch will continue to prioritize continued growth of its outdoor school and conference businesses following the COVID closure. This prioritization will include facility improvements, ongoing marketing and outreach, and enhanced customer and student experiences. To this end, Walker Creek Ranch plans to rehire a Conference Worker, add native plant landscaping in central campus, and make improvements to its facilities and critical systems.

2026-27 Grants, Donations, and Funding Sources

Walker Creek Ranch has received a generous $15,000 donation from the Brewster-West Foundation to help provide outdoor school programing to underserved Marin County students. These funds will be used to offset costs for students from four elementary schools: Laurel Dell, Hamilton, Rancho, and Dr. Martin Luther King. Additionally, Walker Creek Ranch plans to use grant funds totaling $65,000 from California Wildlife Board, in partnership with the Marin Resource Conservation District, to create native plant landscaping improvements throughout campus. Walker Creeh Ranch also received $20,000 from the Marin County Parks FARE grant to support with garden improvements. The primary revenue sources to support operations has been and will continue to be the outdoor school and conference center program fees.

Key Information

Walker Creek Ranch has been rebuilding its staffing, programming offerings, and revenues since reopening post-Covid. In 2026-27, Walker Creek Ranch anticipates a 5% increase in outdoor school student participation, compared to 2025-26, and is currently showing a 10% growth in revenue in the first two quarters (July through December 2026) in its Conference programming.

FUND 64 - WALKER CREEK RANCH

Budget Object Summary

Model OB27-25 FINAL OB (Adoption 6/23) — **Fiscal Year 2026/27**

Fd **64 WALKER CREEK ENTERPRISE FUND**

Revenue	Description	Amount	Percentage of Sources
8500	STATE REVENUE	5,335	.08%
8600	LOCAL REVENUE	3,212,120	45.98%
8900	OTHER FINANCING SOURCES	1,317	.02%
	Total Revenue	**3,218,772**	**46.08%**

Expenditure	Description	Amount	Percentage of Sources
1000 CERTIFICATED PERSONNEL			
1300	CERTIFICATED SUPERV & ADM SAL	72,511	1.04%
	Total 1000	**72,511**	**1.04%**
2000 CLASSIFIED SALARIES			
2100	CLASSIFIED INSTRUCTIONAL SALAR	253,507	3.63%
2200	CLASSIFIED SUPPORT SALARIES	688,424	9.86%
2300	CLASSIFIED SUPERV & ADMIN SAL	433,874	6.21%
2400	CLERICAL & OFFICE SALARIES	166,690	2.39%
2900	OTHER CLASSIFIED SALARIES	61,220	.88%
	Total 2000	**1,603,715**	**22.96%**
3000 EMPLOYEE BENEFITS			
3100	STRS	18,899	.27%
3200	PERS	412,901	5.91%
3300	OASDI/MEDICARE	117,556	1.68%
3400	HEALTH & WELFARE DO NOT USE	303,848	4.35%
3500	SUI	817	.01%
3600	WKRS COMP	25,890	.37%
	Total 3000	**879,911**	**12.60%**
4000 BOOKS AND SUPPLIES			
4300	MATERIALS & SUPPLIES	129,644	1.86%
4400	NONCAPITALIZED EQUIPMENT	28,390	.41%
4700	FOOD	173,800	2.49%
	Total 4000	**331,834**	**4.75%**
5000 SERVCS & OTH OPERATING EXPEND			
5200	TRAVEL & CONFERENCES	7,129	.10%
5300	DUES & MEMBERSHIPS	1,000	.01%
5400	INSURANCE	40,000	.57%
5500	OPERATION & HOUSEKEEPING SERV	219,400	3.14%
5600	RENTALS LEASES & REPAIRS	52,000	.74%
5800	PROF/CONSLTG SVCS & OPER EXPEN	156,487	2.24%
5900	COMMUNICATIONS	500	.01%
	Total 5000	**476,516**	**6.82%**
7000 OTHER OUTGO			
7600	OTHER FINANCING USES	355,215	5.09%
	Total 7000	**355,215**	**5.09%**
	Total Expenditure	**3,719,702**	**53.25%**

Starting Balance	**3,766,499**
+ Revenues	**3,218,772**
- Expenditures	**3,719,702**
- Budgeted Reserves & Fund Bal	**0**
= Unappropriated Balance	**3,265,569**

Selection Grouped by Account Type, (Org = 91, Restricted? = Y, Control? = N, Fd = 64, Object Digit = 2)

Model OB27-25 FINAL OB (Adoption 6/23) **Fiscal Year 2026/27**

Fd **64 WALKER CREEK ENTERPRISE FUND**

Starting Balance	**3,766,499**
+ Total Revenues	**3,218,772**
= Total Sources	**6,985,271**

Expenditure	Description	Amount	Percentage of Sources
1000	CERTIFICATED PERSONNEL	72,511	1.04%
2000	CLASSIFIED SALARIES	1,603,715	22.96%
3000	EMPLOYEE BENEFITS	879,911	12.60%
4000	BOOKS AND SUPPLIES	331,834	4.75%
5000	SERVCS & OTH OPERATING EXPEND	476,516	6.82%
6000			%
7000	OTHER OUTGO	355,215	5.09%
	- Total Expenditures	**3,719,702**	53.25%
	- Total Budgeted Reserves and Fund Balance	**0**	.00%
	= Unappropriated Balance	**3,265,569**	46.75%

State Forms

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Estimated Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund	G	G
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	G
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

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

Description	Resource Codes	Object Codes	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	14,851,338.00	6,794,514.00	21,645,852.00	14,658,998.00	9,085,401.00	23,744,399.00	9.7%
2) Federal Revenue		8100-8299	0.00	4,665,839.00	4,665,839.00	0.00	1,501,959.00	1,501,959.00	-67.8%
3) Other State Revenue		8300-8599	149,837.00	17,804,606.00	17,954,443.00	203,844.00	6,790,259.00	6,994,103.00	-61.0%
4) Other Local Revenue		8600-8799	10,325,272.00	16,225,908.00	26,551,180.00	9,770,762.00	16,348,004.00	26,118,766.00	-1.6%
5) TOTAL, REVENUES			25,326,447.00	45,490,867.00	70,817,314.00	24,633,604.00	33,725,623.00	58,359,227.00	-17.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,675,721.00	11,471,453.00	15,147,174.00	4,193,596.00	12,640,927.00	16,834,523.00	11.1%
2) Classified Salaries		2000-2999	9,170,019.00	7,334,718.00	16,504,737.00	9,878,755.00	7,811,553.00	17,690,308.00	7.2%
3) Employee Benefits		3000-3999	5,427,380.00	8,726,288.00	14,153,668.00	6,297,384.00	10,355,736.00	16,653,120.00	17.7%
4) Books and Supplies		4000-4999	865,979.00	695,230.00	1,561,209.00	704,369.00	605,203.00	1,309,572.00	-16.1%
5) Services and Other Operating Expenditures		5000-5999	7,306,435.00	18,299,973.00	25,606,408.00	5,863,252.00	9,664,789.00	15,528,041.00	-39.4%
6) Capital Outlay		6000-6999	349,834.00	109,000.00	458,834.00	343,100.00	0.00	343,100.00	-25.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	858,356.00	0.00	858,356.00	132,410.00	0.00	132,410.00	-84.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,604,381.00)	4,420,417.00	(183,964.00)	(3,261,085.00)	3,159,260.00	(101,825.00)	-44.6%
9) TOTAL, EXPENDITURES			23,049,343.00	51,057,079.00	74,106,422.00	24,151,781.00	44,237,468.00	68,389,249.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,277,104.00	(5,566,212.00)	(3,289,108.00)	481,823.00	(10,511,845.00)	(10,030,022.00)	204.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	170,325.00	0.00	170,325.00	112.9%
b) Transfers Out		7600-7629	3,875,876.00	0.00	3,875,876.00	7,778,786.00	0.00	7,778,786.00	100.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,726,367.00)	1,726,367.00	0.00	(4,274,740.00)	4,274,740.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,522,243.00)	1,726,367.00	(3,795,876.00)	(11,883,201.00)	4,274,740.00	(7,608,461.00)	100.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,245,139.00)	(3,839,845.00)	(7,084,984.00)	(11,401,378.00)	(6,237,105.00)	(17,638,483.00)	149.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,060,565.97	17,117,947.37	70,178,513.34	49,815,426.97	13,278,102.37	63,093,529.34	-10.1%
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			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)	
c) As of July 1 - Audited (F1a + F1b)			53,060,565.97	17,117,947.37	70,178,513.34	49,815,426.97	13,278,102.37	63,093,529.34	-10.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,060,565.97	17,117,947.37	70,178,513.34	49,815,426.97	13,278,102.37	63,093,529.34	-10.1%
2) Ending Balance, June 30 (E + F1e)			49,815,426.97	13,278,102.37	63,093,529.34	38,414,048.97	7,040,997.37	45,455,046.34	-28.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,499.00	0.00	11,499.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	140,894.98	4,082.66	144,977.64	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	13,275,206.73	13,275,206.73	0.00	7,086,428.71	7,086,428.71	-46.6%
c) Committed									
Stabilization Arrangements		9750	43,501,303.10	0.00	43,501,303.10	32,416,175.08	0.00	32,416,175.08	-25.5%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,678,938.00	0.00	4,678,938.00	4,570,082.00	0.00	4,570,082.00	-2.3%
Unassigned/Unappropriated Amount		9790	1,482,791.89	(1,187.02)	1,481,604.87	1,427,791.89	(45,431.34)	1,382,360.55	-6.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	60,497,645.24	11,634,237.79	72,131,883.03				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	57,584.96	57,584.96				
c) in Revolving Cash Account		9130	11,499.00	0.00	11,499.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	315,847.21	1,319,837.89	1,635,685.10				
4) Due from Grantor Government		9290	(145,735.75)	552,964.12	407,228.37				
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	140,894.98	4,082.66	144,977.64				
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	0.00	0.00	0.00				
10) TOTAL, ASSETS			60,820,150.68	13,568,707.42	74,388,858.10				
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	654,876.24	675,672.34	1,330,548.58				
2) Due to Grantor Governments		9590	(27,624.56)	86,703.32	59,078.76				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			627,251.68	762,375.66	1,389,627.34				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			60,192,899.00	12,806,331.76	72,999,230.76				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,306,608.00	0.00	3,306,608.00	3,473,275.00	0.00	3,473,275.00	5.0%
Education Protection Account State Aid - Current Year		8012	10,908.00	0.00	10,908.00	10,908.00	0.00	10,908.00	0.0%
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	83,393.00	0.00	83,393.00	84,726.00	0.00	84,726.00	1.6%
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	24,892,805.00	0.00	24,892,805.00	25,538,039.00	0.00	25,538,039.00	2.6%
Unsecured Roll Taxes		8042	528,136.00	0.00	528,136.00	462,075.00	0.00	462,075.00	-12.5%
Prior Years' Taxes		8043	47,731.00	0.00	47,731.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	418,625.00	0.00	418,625.00	336,080.00	0.00	336,080.00	-19.7%
Education Revenue Augmentation Fund (ERAF)		8045	11,624,036.00	0.00	11,624,036.00	22,708,754.00	0.00	22,708,754.00	95.4%

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	132,806.00	0.00	132,806.00	158,385.00	0.00	158,385.00	19.3%
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	400.00	0.00	400.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(200.00)	0.00	(200.00)	17,016.00	0.00	17,016.00	-8,608.0%
Subtotal, LCFF Sources			41,045,248.00	0.00	41,045,248.00	52,789,258.00	0.00	52,789,258.00	28.6%
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	(26,193,910.00)	6,794,514.00	(19,399,396.00)	(38,130,260.00)	9,085,401.00	(29,044,859.00)	49.7%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,851,338.00	6,794,514.00	21,645,852.00	14,658,998.00	9,085,401.00	23,744,399.00	9.7%
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	673,929.00	673,929.00	0.00	671,650.00	671,650.00	-0.3%
Special Education Discretionary Grants		8182	0.00	430,567.00	430,567.00	0.00	377,273.00	377,273.00	-12.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	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		132,895.00	132,895.00		129,405.00	129,405.00	-2.6%
Title I, Part D, Local Delinquent Programs	3025	8290		117,359.00	117,359.00		55,995.00	55,995.00	-52.3%
Title II, Part A, Supporting Effective Instruction	4035	8290		20,879.00	20,879.00		6,117.00	6,117.00	-70.7%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		70,979.00	70,979.00		34,062.00	34,062.00	-52.0%
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		184,335.00	184,335.00		141,857.00	141,857.00	-23.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,034,896.00	3,034,896.00	0.00	85,600.00	85,600.00	-97.2%
TOTAL, FEDERAL REVENUE			0.00	4,665,839.00	4,665,839.00	0.00	1,501,959.00	1,501,959.00	-67.8%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		1,672,053.00	1,672,053.00		1,776,612.00	1,776,612.00	6.3%
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	466,858.00	466,858.00	0.00	466,858.00	466,858.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	52,759.00	0.00	52,759.00	52,759.00	0.00	52,759.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	50,735.00	27,603.00	78,338.00	42,000.00	21,000.00	63,000.00	-19.6%
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		284,138.00	284,138.00		330,186.00	330,186.00	16.2%
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		1,508,790.00	1,508,790.00		702,567.00	702,567.00	-53.4%
Arts and Music in Schools (Prop 28)	6770	8590		51,759.00	51,759.00		51,759.00	51,759.00	0.0%
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	46,343.00	13,793,405.00	13,839,748.00	109,085.00	3,441,277.00	3,550,362.00	-74.3%

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			149,837.00	17,804,606.00	17,954,443.00	203,844.00	6,790,259.00	6,994,103.00	-61.0%
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	37,473.00	37,473.00	0.00	40,000.00	40,000.00	6.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,503,000.00	0.00	3,503,000.00	3,500,000.00	0.00	3,500,000.00	-0.1%
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	2,183,408.00	125,835.00	2,309,243.00	5,131,697.00	1,226,276.00	6,357,973.00	175.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,855,479.00	474,755.00	3,330,234.00	81,337.00	0.00	81,337.00	-97.6%
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	458,385.00	3,311,169.00	3,769,554.00	257,728.00	1,374,359.00	1,632,087.00	-56.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	450,000.00	0.00	450,000.00	300,000.00	0.00	300,000.00	-33.3%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		12,276,676.00	12,276,676.00		13,707,369.00	13,707,369.00	11.7%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
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	875,000.00	0.00	875,000.00	500,000.00	0.00	500,000.00	-42.9%
TOTAL, OTHER LOCAL REVENUE			10,325,272.00	16,225,908.00	26,551,180.00	9,770,762.00	16,348,004.00	26,118,766.00	-1.6%
TOTAL, REVENUES			25,326,447.00	45,490,867.00	70,817,314.00	24,633,604.00	33,725,623.00	58,359,227.00	-17.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,177,688.00	5,790,121.00	6,967,809.00	1,218,629.00	6,282,012.00	7,500,641.00	7.6%
Certificated Pupil Support Salaries		1200	94,005.00	1,136,718.00	1,230,723.00	94,538.00	1,297,447.00	1,391,985.00	13.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,359,028.00	4,212,057.00	6,571,085.00	2,850,429.00	4,891,468.00	7,741,897.00	17.8%
Other Certificated Salaries		1900	45,000.00	332,557.00	377,557.00	30,000.00	170,000.00	200,000.00	-47.0%
TOTAL, CERTIFICATED SALARIES			3,675,721.00	11,471,453.00	15,147,174.00	4,193,596.00	12,640,927.00	16,834,523.00	11.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	962,418.00	4,509,176.00	5,471,594.00	1,084,930.00	5,016,231.00	6,101,161.00	11.5%
Classified Support Salaries		2200	88,145.00	417,447.00	505,592.00	152,420.00	427,197.00	579,617.00	14.6%
Classified Supervisors' and Administrators' Salaries		2300	4,677,878.00	477,275.00	5,155,153.00	4,947,140.00	497,734.00	5,444,874.00	5.6%
Clerical, Technical and Office Salaries		2400	3,324,929.00	1,170,056.00	4,494,985.00	3,652,265.00	1,179,457.00	4,831,722.00	7.5%
Other Classified Salaries		2900	116,649.00	760,764.00	877,413.00	42,000.00	690,934.00	732,934.00	-16.5%
TOTAL, CLASSIFIED SALARIES			9,170,019.00	7,334,718.00	16,504,737.00	9,878,755.00	7,811,553.00	17,690,308.00	7.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	741,727.00	3,694,195.00	4,435,922.00	796,180.00	4,116,381.00	4,912,561.00	10.7%
PERS		3201-3202	2,220,518.00	2,143,989.00	4,364,507.00	2,542,500.00	2,213,473.00	4,755,973.00	9.0%
OASDI/Medicare/Alternative		3301-3302	681,057.00	819,827.00	1,500,884.00	759,230.00	849,915.00	1,609,145.00	7.2%
Health and Welfare Benefits		3401-3402	1,581,188.00	1,709,227.00	3,290,415.00	1,971,620.00	2,798,371.00	4,769,991.00	45.0%
Unemployment Insurance		3501-3502	6,188.00	10,924.00	17,112.00	6,960.00	11,564.00	18,524.00	8.3%

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)	
Workers' Compensation		3601-3602	196,702.00	348,126.00	544,828.00	220,894.00	366,032.00	586,926.00	7.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,427,380.00	8,726,288.00	14,153,668.00	6,297,384.00	10,355,736.00	16,653,120.00	17.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	8,000.00	8,000.00	0.00	5,304.00	5,304.00	-33.7%
Books and Other Reference Materials		4200	0.00	71,675.00	71,675.00	0.00	70,000.00	70,000.00	-2.3%
Materials and Supplies		4300	531,205.00	486,999.00	1,018,204.00	442,761.00	443,399.00	886,160.00	-13.0%
Noncapitalized Equipment		4400	324,044.00	128,556.00	452,600.00	254,108.00	86,500.00	340,608.00	-24.7%
Food		4700	10,730.00	0.00	10,730.00	7,500.00	0.00	7,500.00	-30.1%
TOTAL, BOOKS AND SUPPLIES			865,979.00	695,230.00	1,561,209.00	704,369.00	605,203.00	1,309,572.00	-16.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	176,788.00	7,043,639.00	7,220,427.00	0.00	531,153.00	531,153.00	-92.6%
Travel and Conferences		5200	174,725.00	201,635.00	376,360.00	287,650.00	163,442.00	451,092.00	19.9%
Dues and Memberships		5300	90,165.00	6,285.00	96,450.00	90,410.00	5,464.00	95,874.00	-0.6%
Insurance		5400 - 5499	165,000.00	0.00	165,000.00	155,000.00	0.00	155,000.00	-6.1%
Operations and Housekeeping Services		5500	420,600.00	168,650.00	589,250.00	482,300.00	198,500.00	680,800.00	15.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	446,289.00	951,747.00	1,398,036.00	379,255.00	1,053,925.00	1,433,180.00	2.5%
Transfers of Direct Costs		5710	(3,183.00)	3,183.00	0.00	(5,250.00)	5,250.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(551.00)	0.00	(551.00)	(1,200.00)	0.00	(1,200.00)	117.8%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	5,694,231.00	9,897,729.00	15,591,960.00	4,349,762.00	7,678,940.00	12,028,702.00	-22.9%
Communications		5900	142,371.00	27,105.00	169,476.00	125,325.00	28,115.00	153,440.00	-9.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,306,435.00	18,299,973.00	25,606,408.00	5,863,252.00	9,664,789.00	15,528,041.00	-39.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	58,733.00	0.00	58,733.00	60,000.00	0.00	60,000.00	2.2%
Buildings and Improvements of Buildings		6200	90,000.00	0.00	90,000.00	60,000.00	0.00	60,000.00	-33.3%
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	49,000.00	109,000.00	158,000.00	71,000.00	0.00	71,000.00	-55.1%
Equipment Replacement		6500	152,101.00	0.00	152,101.00	152,100.00	0.00	152,100.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			349,834.00	109,000.00	458,834.00	343,100.00	0.00	343,100.00	-25.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
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	858,356.00	0.00	858,356.00	132,410.00	0.00	132,410.00	-84.6%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			858,356.00	0.00	858,356.00	132,410.00	0.00	132,410.00	-84.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,420,417.00)	4,420,417.00	0.00	(3,159,260.00)	3,159,260.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(183,964.00)	0.00	(183,964.00)	(101,825.00)	0.00	(101,825.00)	-44.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,604,381.00)	4,420,417.00	(183,964.00)	(3,261,085.00)	3,159,260.00	(101,825.00)	-44.6%
TOTAL, EXPENDITURES			23,049,343.00	51,057,079.00	74,106,422.00	24,151,781.00	44,237,468.00	68,389,249.00	-7.7%
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	80,000.00	0.00	80,000.00	170,325.00	0.00	170,325.00	112.9%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	170,325.00	0.00	170,325.00	112.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,875,876.00	0.00	3,875,876.00	7,778,786.00	0.00	7,778,786.00	100.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,875,876.00	0.00	3,875,876.00	7,778,786.00	0.00	7,778,786.00	100.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,726,367.00)	1,726,367.00	0.00	(4,274,740.00)	4,274,740.00	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			(1,726,367.00)	1,726,367.00	0.00	(4,274,740.00)	4,274,740.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(5,522,243.00)	1,726,367.00	(3,795,876.00)	(11,883,201.00)	4,274,740.00	(7,608,461.00)	100.4%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	14,851,338.00	6,794,514.00	21,645,852.00	14,658,998.00	9,085,401.00	23,744,399.00	9.7%
2) Federal Revenue		8100-8299	0.00	4,665,839.00	4,665,839.00	0.00	1,501,959.00	1,501,959.00	-67.8%
3) Other State Revenue		8300-8599	149,837.00	17,804,606.00	17,954,443.00	203,844.00	6,790,259.00	6,994,103.00	-61.0%
4) Other Local Revenue		8600-8799	10,325,272.00	16,225,908.00	26,551,180.00	9,770,762.00	16,348,004.00	26,118,766.00	-1.6%
5) TOTAL, REVENUES			25,326,447.00	45,490,867.00	70,817,314.00	24,633,604.00	33,725,623.00	58,359,227.00	-17.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,850,280.00	20,345,016.00	24,195,296.00	3,650,596.00	21,558,529.00	25,209,125.00	4.2%
2) Instruction - Related Services	2000-2999		2,961,969.00	13,599,282.00	16,561,251.00	3,114,868.00	12,210,036.00	15,324,904.00	-7.5%
3) Pupil Services	3000-3999		448,538.00	9,771,810.00	10,220,348.00	370,994.00	3,540,893.00	3,911,887.00	-61.7%
4) Ancillary Services	4000-4999		0.00	306,616.00	306,616.00	201,574.00	291,619.00	493,193.00	60.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,920,653.00	4,711,971.00	17,632,624.00	14,165,464.00	3,487,591.00	17,653,055.00	0.1%
8) Plant Services	8000-8999		2,009,547.00	2,322,384.00	4,331,931.00	2,515,875.00	3,148,800.00	5,664,675.00	30.8%
9) Other Outgo	9000-9999	Except 7600-7699	858,356.00	0.00	858,356.00	132,410.00	0.00	132,410.00	-84.6%
10) TOTAL, EXPENDITURES			23,049,343.00	51,057,079.00	74,106,422.00	24,151,781.00	44,237,468.00	68,389,249.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,277,104.00	(5,566,212.00)	(3,289,108.00)	481,823.00	(10,511,845.00)	(10,030,022.00)	204.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,000.00	0.00	80,000.00	170,325.00	0.00	170,325.00	112.9%
b) Transfers Out		7600-7629	3,875,876.00	0.00	3,875,876.00	7,778,786.00	0.00	7,778,786.00	100.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,726,367.00)	1,726,367.00	0.00	(4,274,740.00)	4,274,740.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,522,243.00)	1,726,367.00	(3,795,876.00)	(11,883,201.00)	4,274,740.00	(7,608,461.00)	100.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,245,139.00)	(3,839,845.00)	(7,084,984.00)	(11,401,378.00)	(6,237,105.00)	(17,638,483.00)	149.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,060,565.97	17,117,947.37	70,178,513.34	49,815,426.97	13,278,102.37	63,093,529.34	-10.1%

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)			53,060,565.97	17,117,947.37	70,178,513.34	49,815,426.97	13,278,102.37	63,093,529.34	-10.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,060,565.97	17,117,947.37	70,178,513.34	49,815,426.97	13,278,102.37	63,093,529.34	-10.1%
2) Ending Balance, June 30 (E + F1e)			49,815,426.97	13,278,102.37	63,093,529.34	38,414,048.97	7,040,997.37	45,455,046.34	-28.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,499.00	0.00	11,499.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	140,894.98	4,082.66	144,977.64	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	13,275,206.73	13,275,206.73	0.00	7,086,428.71	7,086,428.71	-46.6%
c) Committed									
Stabilization Arrangements		9750	43,501,303.10	0.00	43,501,303.10	32,416,175.08	0.00	32,416,175.08	-25.5%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,678,938.00	0.00	4,678,938.00	4,570,082.00	0.00	4,570,082.00	-2.3%
Unassigned/Unappropriated Amount		9790	1,482,791.89	(1,187.02)	1,481,604.87	1,427,791.89	(45,431.34)	1,382,360.55	-6.7%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
3183	ESSA: School Improvement Funding for COEs	.31	.31
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	.49	.49
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	.20	.20
6018	Student Support and Enrichment Block Grant	.49	.49
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	.13	0.00
6300	Lottery: Instructional Materials	299,304.83	300,000.83
6332	CA Community Schools Partnership Act - Implementation Grant	24,016.14	.14
6333	CA Community Schools Partnership Act - Coordination Grant	99,091.09	81,147.09
6500	Special Education	2,186,598.70	1,768,479.70
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,662,215.15	20,515.15
6546	Mental Health-Related Services	272,222.18	.18
6620	Reversing Opioid Overdoses	28,502.89	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	11,282.85	11,282.85
7311	Classified School Employee Professional Development Block Grant	23,169.00	23,169.00
7366	Supplementary Programs: Foster Youth Services Countywide and Juvenile Detention Programs	.26	.26
7435	Learning Recovery Emergency Block Grant	75,323.24	75,323.24
7810	Other Restricted State	2,971,483.39	1,640,321.39
9010	Other Restricted Local	5,621,995.39	3,166,187.39
Total, Restricted Balance		13,275,206.73	7,086,428.71

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,214,464.00	29,044,859.00	51.2%
2) Federal Revenue		8100-8299	6,996,564.00	6,926,532.00	-1.0%
3) Other State Revenue		8300-8599	395,690.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			26,606,718.00	35,971,391.00	35.2%
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	26,211,028.00	35,971,391.00	37.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,211,028.00	35,971,391.00	37.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			395,690.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			395,690.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(395,689.41)	0.59	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(395,689.41)	0.59	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(395,689.41)	0.59	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.59	0.59	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	0.59	0.59	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	2.02		
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	69,133.47		
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			69,135.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	225,857.42		
2) Due to Grantor Governments		9590	(156,722.52)		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			69,134.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.59		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	19,214,464.00	29,044,859.00	51.2%
TOTAL, LCFF SOURCES			19,214,464.00	29,044,859.00	51.2%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	6,996,564.00	6,926,532.00	-1.0%
TOTAL, FEDERAL REVENUE			6,996,564.00	6,926,532.00	-1.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	395,690.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			395,690.00	0.00	-100.0%
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%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			26,606,718.00	35,971,391.00	35.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,996,564.00	6,926,532.00	-1.0%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	19,214,464.00	29,044,859.00	51.2%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,211,028.00	35,971,391.00	37.2%
TOTAL, EXPENDITURES			26,211,028.00	35,971,391.00	37.2%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,214,464.00	29,044,859.00	51.2%
2) Federal Revenue		8100-8299	6,996,564.00	6,926,532.00	-1.0%
3) Other State Revenue		8300-8599	395,690.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			26,606,718.00	35,971,391.00	35.2%
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	26,211,028.00	35,971,391.00	37.2%
10) TOTAL, EXPENDITURES			26,211,028.00	35,971,391.00	37.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			395,690.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			395,690.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(395,689.41)	0.59	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(395,689.41)	0.59	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(395,689.41)	0.59	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.59	0.59	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	0.59	0.59	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
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	.57	.57
6500	Special Education	.02	.02
Total, Restricted Balance		.59	.59

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	333,758.00	275,542.00	-17.4%
3) Other State Revenue		8300-8599	1,205,496.00	768,981.00	-36.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,539,254.00	1,044,523.00	-32.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	305,050.00	407,455.00	33.6%
2) Classified Salaries		2000-2999	57,706.00	91,193.00	58.0%
3) Employee Benefits		3000-3999	141,966.00	200,967.00	41.6%
4) Books and Supplies		4000-4999	13,085.00	12,860.00	-1.7%
5) Services and Other Operating Expenditures		5000-5999	837,484.00	230,223.00	-72.5%
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	183,964.00	101,825.00	-44.6%
9) TOTAL, EXPENDITURES			1,539,255.00	1,044,523.00	-32.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,833.47	19,832.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,833.47	19,832.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,833.47	19,832.47	0.0%
2) Ending Balance, June 30 (E + F1e)			19,832.47	19,832.47	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	0.07	0.07	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	19,832.56	19,832.56	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.16)	(0.16)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	376,421.83		
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	52,457.07		
4) Due from Grantor Government		9290	(71,447.77)		
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			357,431.13		
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	(110.00)		
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			(110.00)		
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)			357,541.13		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	333,758.00	275,542.00	-17.4%
TOTAL, FEDERAL REVENUE			333,758.00	275,542.00	-17.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,205,496.00	768,981.00	-36.2%
TOTAL, OTHER STATE REVENUE			1,205,496.00	768,981.00	-36.2%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			1,539,254.00	1,044,523.00	-32.1%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	305,050.00	407,455.00	33.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			305,050.00	407,455.00	33.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	46,657.00	68,172.00	46.1%
Other Classified Salaries		2900	11,049.00	23,021.00	108.4%
TOTAL, CLASSIFIED SALARIES			57,706.00	91,193.00	58.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	52,758.00	74,161.00	40.6%
PERS		3201-3202	33,890.00	52,815.00	55.8%
OASDI/Medicare/Alternative		3301-3302	13,782.00	20,513.00	48.8%
Health and Welfare Benefits		3401-3402	35,566.00	45,263.00	27.3%
Unemployment Insurance		3501-3502	183.00	254.00	38.8%
Workers' Compensation		3601-3602	5,787.00	7,961.00	37.6%
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			141,966.00	200,967.00	41.6%
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	13,085.00	12,860.00	-1.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,085.00	12,860.00	-1.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	25,733.00	8,000.00	-68.9%
Travel and Conferences		5200	14,245.00	10,951.00	-23.1%
Dues and Memberships		5300	400.00	700.00	75.0%
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	2,086.00	3,503.00	67.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	551.00	1,200.00	117.8%
Professional/Consulting Services and Operating Expenditures		5800	793,527.00	205,469.00	-74.1%
Communications		5900	942.00	400.00	-57.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			837,484.00	230,223.00	-72.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	183,964.00	101,825.00	-44.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			183,964.00	101,825.00	-44.6%
TOTAL, EXPENDITURES			1,539,255.00	1,044,523.00	-32.1%
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	333,758.00	275,542.00	-17.4%
3) Other State Revenue		8300-8599	1,205,496.00	768,981.00	-36.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,539,254.00	1,044,523.00	-32.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		1,166,940.00	823,193.00	-29.5%
3) Pupil Services	3000-3999		188,351.00	119,505.00	-36.6%
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		183,964.00	101,825.00	-44.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,539,255.00	1,044,523.00	-32.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,833.47	19,832.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,833.47	19,832.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,833.47	19,832.47	0.0%
2) Ending Balance, June 30 (E + F1e)			19,832.47	19,832.47	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	0.07	0.07	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	19,832.56	19,832.56	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.16)	(0.16)	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5055	Early Education: Local Planning Councils	.07	.07
Total, Restricted Balance		.07	.07

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	63,000.00	25,000.00	-60.3%
3) Other State Revenue		8300-8599	87,500.00	65,000.00	-25.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			150,500.00	90,000.00	-40.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	261,949.00	289,469.00	10.5%
3) Employee Benefits		3000-3999	134,592.00	187,265.00	39.1%
4) Books and Supplies		4000-4999	246,500.00	273,810.00	11.1%
5) Services and Other Operating Expenditures		5000-5999	51,220.00	0.00	-100.0%
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			694,261.00	750,544.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(543,761.00)	(660,544.00)	21.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	524,040.00	660,544.00	26.0%
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			524,040.00	660,544.00	26.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,721.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,721.08	0.08	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,721.08	0.08	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,721.08	0.08	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.08	0.08	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,302.37	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.08	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(7,302.29)	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(229,350.10)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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	7,302.37		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(222,047.73)		
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	3,480.52		
2) Due to Grantor Governments		9590	189.40		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,669.92		
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)			(225,717.65)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	63,000.00	25,000.00	-60.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			63,000.00	25,000.00	-60.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	87,500.00	65,000.00	-25.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			87,500.00	65,000.00	-25.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			150,500.00	90,000.00	-40.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	212,872.00	238,090.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	49,077.00	51,379.00	4.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			261,949.00	289,469.00	10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	62,114.00	77,230.00	24.3%
OASDI/Medicare/Alternative		3301-3302	17,725.00	22,146.00	24.9%
Health and Welfare Benefits		3401-3402	50,941.00	83,126.00	63.2%
Unemployment Insurance		3501-3502	116.00	145.00	25.0%
Workers' Compensation		3601-3602	3,696.00	4,618.00	24.9%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			134,592.00	187,265.00	39.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	17,000.00	-15.0%
Noncapitalized Equipment		4400	1,500.00	610.00	-59.3%
Food		4700	225,000.00	256,200.00	13.9%
TOTAL, BOOKS AND SUPPLIES			246,500.00	273,810.00	11.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	51,220.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,220.00	0.00	-100.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			694,261.00	750,544.00	8.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	524,040.00	660,544.00	26.0%
(a) TOTAL, INTERFUND TRANSFERS IN			524,040.00	660,544.00	26.0%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			524,040.00	660,544.00	26.0%

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	63,000.00	25,000.00	-60.3%
3) Other State Revenue		8300-8599	87,500.00	65,000.00	-25.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			150,500.00	90,000.00	-40.2%
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		51,220.00	0.00	-100.0%
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		643,041.00	750,544.00	16.7%
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			694,261.00	750,544.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(543,761.00)	(660,544.00)	21.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	524,040.00	660,544.00	26.0%
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			524,040.00	660,544.00	26.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,721.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,721.08	0.08	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,721.08	0.08	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,721.08	0.08	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.08	0.08	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,302.37	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.08	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(7,302.29)	0.00	-100.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	.08
Total, Restricted Balance		0.00	.08

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	110,000.00	40,000.00	-63.6%
5) TOTAL, REVENUES			110,000.00	40,000.00	-63.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	265,761.00	50,000.00	-81.2%
6) Capital Outlay		6000-6999	3,067,674.00	8,134,979.00	165.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,333,435.00	8,184,979.00	145.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,223,435.00)	(8,144,979.00)	152.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,361,663.00	7,301,815.00	117.2%
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			3,361,663.00	7,301,815.00	117.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			138,228.00	(843,164.00)	-710.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	704,935.88	843,163.88	19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			704,935.88	843,163.88	19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			704,935.88	843,163.88	19.6%
2) Ending Balance, June 30 (E + F1e)			843,163.88	(0.12)	-100.0%
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	843,163.88	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.12)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	677,513.77		
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			677,513.77		
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)			677,513.77		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	110,000.00	40,000.00	-63.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,000.00	40,000.00	-63.6%
TOTAL, REVENUES			110,000.00	40,000.00	-63.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,100.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	219,661.00	50,000.00	-77.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			265,761.00	50,000.00	-81.2%
CAPITAL OUTLAY					
Land Improvements		6170	350,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,717,674.00	8,134,979.00	199.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,067,674.00	8,134,979.00	165.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,333,435.00	8,184,979.00	145.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,361,663.00	7,301,815.00	117.2%
(a) TOTAL, INTERFUND TRANSFERS IN			3,361,663.00	7,301,815.00	117.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,361,663.00	7,301,815.00	117.2%

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	110,000.00	40,000.00	-63.6%
5) TOTAL, REVENUES			110,000.00	40,000.00	-63.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,333,435.00	8,184,979.00	145.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,333,435.00	8,184,979.00	145.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,223,435.00)	(8,144,979.00)	152.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,361,663.00	7,301,815.00	117.2%
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			3,361,663.00	7,301,815.00	117.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			138,228.00	(843,164.00)	-710.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	704,935.88	843,163.88	19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			704,935.88	843,163.88	19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			704,935.88	843,163.88	19.6%
2) Ending Balance, June 30 (E + F1e)			843,163.88	(0.12)	-100.0%
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	843,163.88	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.12)	New

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	1,150,267.00	255,521.00	-77.8%
5) TOTAL, REVENUES			1,150,267.00	255,521.00	-77.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	150,000.00	102,000.00	-32.0%
3) Employee Benefits		3000-3999	54,158.00	36,828.00	-32.0%
4) Books and Supplies		4000-4999	3,850.00	6,700.00	74.0%
5) Services and Other Operating Expenditures		5000-5999	942,259.00	175,371.00	-81.4%
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			1,150,267.00	320,899.00	-72.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(65,378.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(65,378.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	757,864.68	757,864.68	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			757,864.68	757,864.68	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			757,864.68	757,864.68	0.0%
2) Ending Balance, June 30 (E + F1e)			757,864.68	692,486.68	-8.6%
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	126,549.83	0.00	-100.0%
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	631,314.85	692,486.85	9.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.17)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	383,502.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	33,373.37		
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			416,875.75		
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)			416,875.75		
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	39,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,111,267.00	255,521.00	-77.0%
TOTAL, OTHER LOCAL REVENUE			1,150,267.00	255,521.00	-77.8%
TOTAL, REVENUES			1,150,267.00	255,521.00	-77.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	150,000.00	102,000.00	-32.0%
TOTAL, CLASSIFIED SALARIES			150,000.00	102,000.00	-32.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,215.00	27,347.00	-32.0%
OASDI/Medicare/Alternative		3301-3302	11,475.00	7,803.00	-32.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	75.00	51.00	-32.0%
Workers' Compensation		3601-3602	2,393.00	1,627.00	-32.0%
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			54,158.00	36,828.00	-32.0%
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	2,250.00	6,700.00	197.8%
Noncapitalized Equipment		4400	1,600.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,850.00	6,700.00	74.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	935,259.00	175,371.00	-81.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			942,259.00	175,371.00	-81.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,150,267.00	320,899.00	-72.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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 (- 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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,150,267.00	255,521.00	-77.8%
5) TOTAL, REVENUES			1,150,267.00	255,521.00	-77.8%
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		1,150,267.00	320,899.00	-72.1%
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			1,150,267.00	320,899.00	-72.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(65,378.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(65,378.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	757,864.68	757,864.68	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			757,864.68	757,864.68	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			757,864.68	757,864.68	0.0%
2) Ending Balance, June 30 (E + F1e)			757,864.68	692,486.68	-8.6%
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	126,549.83	0.00	-100.0%
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	631,314.85	692,486.85	9.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.17)	New

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	126,549.83	0.00
Total, Restricted Balance		126,549.83	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	216.00	0.00	-100.0%
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			216.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(216.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(216.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216.02	.02	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216.02	.02	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216.02	.02	-100.0%
2) Ending Balance, June 30 (E + F1e)			.02	.02	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	.02	.02	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	220.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	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			220.00		
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)			220.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	216.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			216.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			216.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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 + 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		216.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			216.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(216.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(216.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216.02	.02	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216.02	.02	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216.02	.02	-100.0%
2) Ending Balance, June 30 (E + F1e)			.02	.02	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	.02	.02	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	700,000.00	700,000.00	0.0%
5) TOTAL, REVENUES			700,000.00	700,000.00	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	4,266,988.00	1,357,364.00	-68.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,266,988.00	1,357,364.00	-68.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,566,988.00)	(657,364.00)	-81.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,566,988.00)	(657,364.00)	-81.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,134,352.06	13,567,364.06	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,134,352.06	13,567,364.06	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,134,352.06	13,567,364.06	-20.8%
2) Ending Balance, June 30 (E + F1e)			13,567,364.06	12,910,000.06	-4.8%
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	13,567,364.06	12,910,000.06	-4.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,977,363.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	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			14,977,363.66		
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)			14,977,363.66		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	700,000.00	700,000.00	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700,000.00	700,000.00	0.0%
TOTAL, REVENUES			700,000.00	700,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,251,988.00	1,332,364.00	-68.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	15,000.00	25,000.00	66.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,266,988.00	1,357,364.00	-68.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,266,988.00	1,357,364.00	-68.2%
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%
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)			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	700,000.00	700,000.00	0.0%
5) TOTAL, REVENUES			700,000.00	700,000.00	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		4,266,988.00	1,357,364.00	-68.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,266,988.00	1,357,364.00	-68.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,566,988.00)	(657,364.00)	-81.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,566,988.00)	(657,364.00)	-81.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,134,352.06	13,567,364.06	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,134,352.06	13,567,364.06	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,134,352.06	13,567,364.06	-20.8%
2) Ending Balance, June 30 (E + F1e)			13,567,364.06	12,910,000.06	-4.8%
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	13,567,364.06	12,910,000.06	-4.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	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	4,462.00	5,335.00	19.6%
4) Other Local Revenue		8600-8799	3,173,274.00	3,212,120.00	1.2%
5) TOTAL, REVENUES			3,177,736.00	3,217,455.00	1.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	66,833.00	72,511.00	8.5%
2) Classified Salaries		2000-2999	1,455,954.00	1,603,715.00	10.1%
3) Employee Benefits		3000-3999	757,238.00	879,911.00	16.2%
4) Books and Supplies		4000-4999	381,500.00	331,834.00	-13.0%
5) Services and Other Operating Expenses		5000-5999	566,454.00	476,516.00	-15.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,227,979.00	3,364,487.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,243.00)	(147,032.00)	192.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,219.00	1,317.00	-93.1%
b) Transfers Out		7600-7629	109,046.00	355,215.00	225.7%
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			(89,827.00)	(353,898.00)	294.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(140,070.00)	(500,930.00)	257.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,906,569.04	3,766,499.04	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,906,569.04	3,766,499.04	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,906,569.04	3,766,499.04	-3.6%
2) Ending Net Position, June 30 (E + F1e)			3,766,499.04	3,265,569.04	-13.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,038,827.96	3,038,827.96	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	727,671.08	226,741.08	-68.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	143,101.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	109,871.99		
c) in Revolving Cash Account		9130	5,150.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	803,239.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	3,932.04		
7) Prepaid Expenditures		9330	23.76		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	1,674,220.78		
b) Land Improvements		9420	861,280.33		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	2,799,131.30		
e) Accumulated Depreciation - Buildings		9435	(2,495,854.23)		
f) Equipment		9440	569,400.47		
g) Accumulated Depreciation - Equipment		9445	(369,350.69)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			4,104,146.72		
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	12,468.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	152,283.10		
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			164,751.83		
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)			3,939,394.89		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	4,462.00	5,335.00	19.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,462.00	5,335.00	19.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	1,284,000.00	1,241,500.00	-3.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	1,819,274.00	1,935,780.00	6.4%
Other Local Revenue					
All Other Local Revenue		8699	60,000.00	34,840.00	-41.9%
TOTAL, OTHER LOCAL REVENUE			3,173,274.00	3,212,120.00	1.2%
TOTAL, REVENUES			3,177,736.00	3,217,455.00	1.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	66,833.00	72,511.00	8.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			66,833.00	72,511.00	8.5%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	214,362.00	253,507.00	18.3%
Classified Support Salaries		2200	639,435.00	688,424.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	392,780.00	433,874.00	10.5%
Clerical, Technical and Office Salaries		2400	149,377.00	166,690.00	11.6%
Other Classified Salaries		2900	60,000.00	61,220.00	2.0%
TOTAL, CLASSIFIED SALARIES			1,455,954.00	1,603,715.00	10.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,228.00	18,899.00	9.7%
PERS		3201-3202	361,426.00	412,901.00	14.2%
OASDI/Medicare/Alternative		3301-3302	109,611.00	117,556.00	7.2%
Health and Welfare Benefits		3401-3402	244,707.00	303,848.00	24.2%
Unemployment Insurance		3501-3502	739.00	817.00	10.6%
Workers' Compensation		3601-3602	23,527.00	25,890.00	10.0%
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			757,238.00	879,911.00	16.2%
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	150,375.00	129,644.00	-13.8%
Noncapitalized Equipment		4400	74,000.00	28,390.00	-61.6%
Food		4700	157,125.00	173,800.00	10.6%
TOTAL, BOOKS AND SUPPLIES			381,500.00	331,834.00	-13.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	7,129.00	18.8%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	36,610.00	40,000.00	9.3%
Operations and Housekeeping Services		5500	194,000.00	219,400.00	13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,500.00	52,000.00	3.0%
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	277,844.00	156,487.00	-43.7%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			566,454.00	476,516.00	-15.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,227,979.00	3,364,487.00	4.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	19,219.00	1,317.00	-93.1%
(a) TOTAL, INTERFUND TRANSFERS IN			19,219.00	1,317.00	-93.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	109,046.00	355,215.00	225.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			109,046.00	355,215.00	225.7%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a-b+e)			(89,827.00)	(353,898.00)	294.0%

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	4,462.00	5,335.00	19.6%
4) Other Local Revenue		8600-8799	3,173,274.00	3,212,120.00	1.2%
5) TOTAL, REVENUES			3,177,736.00	3,217,455.00	1.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,227,979.00	3,364,487.00	4.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,227,979.00	3,364,487.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(50,243.00)	(147,032.00)	192.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,219.00	1,317.00	-93.1%
b) Transfers Out		7600-7629	109,046.00	355,215.00	225.7%
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			(89,827.00)	(353,898.00)	294.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(140,070.00)	(500,930.00)	257.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,906,569.04	3,766,499.04	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,906,569.04	3,766,499.04	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,906,569.04	3,766,499.04	-3.6%
2) Ending Net Position, June 30 (E + F1e)			3,766,499.04	3,265,569.04	-13.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,038,827.96	3,038,827.96	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	727,671.08	226,741.08	-68.8%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Net Position		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	182,461.00	189,339.00	3.8%
5) TOTAL, REVENUES			182,461.00	189,339.00	3.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	107,461.00	114,339.00	6.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			107,461.00	114,339.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,000.00	75,000.00	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 NET POSITION (C + D4)			75,000.00	75,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,281,527.02	1,356,527.02	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,281,527.02	1,356,527.02	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,281,527.02	1,356,527.02	5.9%
2) Ending Net Position, June 30 (E + F1e)			1,356,527.02	1,431,527.02	5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,356,527.02	1,431,527.02	5.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,217,168.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	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	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,217,168.78		
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	200.00		
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) 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			200.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			1,216,968.78		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	107,461.00	114,339.00	6.4%
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			182,461.00	189,339.00	3.8%
TOTAL, REVENUES			182,461.00	189,339.00	3.8%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	107,461.00	114,339.00	6.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			107,461.00	114,339.00	6.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			107,461.00	114,339.00	6.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	182,461.00	189,339.00	3.8%
5) TOTAL, REVENUES			182,461.00	189,339.00	3.8%
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		107,461.00	114,339.00	6.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			107,461.00	114,339.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,000.00	75,000.00	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 NET POSITION (C + D4)			75,000.00	75,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,281,527.02	1,356,527.02	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,281,527.02	1,356,527.02	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,281,527.02	1,356,527.02	5.9%
2) Ending Net Position, June 30 (E + F1e)			1,356,527.02	1,431,527.02	5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,356,527.02	1,431,527.02	5.5%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	(1,418.00)	0.00	-100.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			(1,418.00)	0.00	-100.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			(1,418.00)	0.00	-100.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,417.70	(.30)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			1,417.70	(.30)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			1,417.70	(.30)	-100.0%
2) Ending Net Position, June 30 (C + D1e)			(.30)	(.30)	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(.30)	(.30)	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	73,801.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			73,801.00		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	73,742.02		
4) TOTAL, LIABILITIES			73,742.02		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			58.98		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	11.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,429.00)	0.00	-100.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			(1,418.00)	0.00	-100.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	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	11.83	11.83	13.49	9.00	9.00	13.49
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	41.08	41.08	41.05	35.00	35.00	41.05
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	52.91	52.91	54.54	44.00	44.00	54.54
2. District Funded County Program ADA						
a. County Community Schools	41.08	41.08	41.08	31.08	31.08	31.08
b. Special Education-Special Day Class	184.34	184.34	184.34	171.83	171.83	171.83
c. Special Education-NPS/LCI	2.45	2.45	2.45	2.45	2.45	2.45
d. Special Education Extended Year	14.64	14.64	14.64	14.64	14.64	14.64
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)	242.51	242.51	242.51	220.00	220.00	220.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	295.42	295.42	297.05	264.00	264.00	274.54
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	28,080.58	28,080.58	28,080.58	28,080.58	28,080.58	28,080.58
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	441.77	441.77	441.47	444.00	444.00	444.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	441.77	441.77	441.47	444.00	444.00	444.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	441.77	441.77	441.47	444.00	444.00	444.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,822,750.00		1,822,750.00			1,822,750.00
Work in Progress	372,411.98		372,411.98			372,411.98
Total capital assets not being depreciated	2,195,161.98	0.00	2,195,161.98	0.00	0.00	2,195,161.98
Capital assets being depreciated:						
Land Improvements	1,414,557.03		1,414,557.03			1,414,557.03
Buildings	20,045,339.14		20,045,339.14			20,045,339.14
Equipment	3,938,896.69		3,938,896.69			3,938,896.69
Total capital assets being depreciated	25,398,792.86	0.00	25,398,792.86	0.00	0.00	25,398,792.86
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(10,674,319.05)		(10,674,319.05)			(10,674,319.05)
Equipment	(3,137,021.00)		(3,137,021.00)			(3,137,021.00)
Total accumulated depreciation	(13,811,340.05)	0.00	(13,811,340.05)	0.00	0.00	(13,811,340.05)
Total capital assets being depreciated, net excluding lease and subscription assets	11,587,452.81	0.00	11,587,452.81	0.00	0.00	11,587,452.81
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	13,782,614.79	0.00	13,782,614.79	0.00	0.00	13,782,614.79
Business-Type Activities:						
Capital assets not being depreciated:						
Land	1,674,221.00		1,674,221.00			1,674,221.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,674,221.00	0.00	1,674,221.00	0.00	0.00	1,674,221.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	3,660,411.30		3,660,411.30			3,660,411.30
Equipment	594,805.82		594,805.82			594,805.82
Total capital assets being depreciated	4,255,217.12	0.00	4,255,217.12	0.00	0.00	4,255,217.12
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(2,495,854.30)		(2,495,854.30)			(2,495,854.30)
Equipment	(369,350.61)		(369,350.61)			(369,350.61)
Total accumulated depreciation	(2,865,204.91)	0.00	(2,865,204.91)	0.00	0.00	(2,865,204.91)
Total capital assets being depreciated, net excluding lease and subscription assets	1,390,012.21	0.00	1,390,012.21	0.00	0.00	1,390,012.21
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	3,064,233.21	0.00	3,064,233.21	0.00	0.00	3,064,233.21

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: San Rafael, CA

Date: June 9, 2026

Time: 3:30PM

Adoption Date: _____

Signed: _____

Clerk/Secretary of the County Board

(Original signature required)

Printed Name: _____ Title: _____

Contact person for additional information on the budget reports:

Name: Bree Brown

Title: Assistant Superintendent, Business Services

Telephone: 415-499-5835

E-mail: psmith@marinschools.org

To update our mailing database, please complete the following:

Superintendent's Name: John Carroll

Chief Business Official's Name: Bree Brown

CBO's Title: Assistant Superintendent, Business Services

CBO's Telephone: 415-499-5835

Criteria and Standards Review Summary

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

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

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (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	06/23/2026	
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:

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

Signature (Original signature required)

	06/23/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
John Carroll	Superintendent
Printed Name	Title

For additional information on this certification, please contact:

Breean Brown	Assistant Superintendent, Business Services
Name	Title
bbrown@marinschools.org	415-499-5835
Email	Telephone

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	622,668.55		622,668.55			622,668.55	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	622,668.55	0.00	622,668.55	0.00	0.00	622,668.55	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	77,982,298.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,475,106.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	458,834.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	858,356.00
5. Interfund Transfers Out	All	9300	7600-7629	3,875,876.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,550,099.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,743,165.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	543,761.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				65,307,788.00

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)	494.68
B. Expenditures per ADA (Line I.E divided by Line II.A)	132,020.27

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	50,855,345.35	1,329,551.51
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	50,855,345.35	1,329,551.51
B. Required effort (Line A.2 times 90%)	45,769,810.82	1,196,596.36
C. Current year expenditures (Line I.E and Line II.B)	65,307,788.00	132,020.27
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	1,064,576.09
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	88.97%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 6,820,605.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 38,984,974.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 17.50%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 7,384,356.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 1,869,425.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	75,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	596,235.85
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,925,016.85
9. Carry-Forward Adjustment (Part IV, Line F)	147,645.12
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,072,661.97
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,434,359.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	16,119,206.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,183,173.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	306,616.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,513,126.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,756,537.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	2,212,144.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,810,826.15
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	481,035.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,329,558.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	469,261.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,150,267.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	58,766,108.15
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	16.89%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	17.14%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	9,925,016.85
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	970,949.45
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (18.29%) times Part III, Line B19); zero if negative	147,645.12
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (18.29%) times Part III, Line B19) or (the highest rate used to recover costs from any program (46.79%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	147,645.12
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	147,645.12

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	1,565,904.88		290,701.83	1,856,606.71
2. State Lottery Revenue	8560	50,735.00		27,603.00	78,338.00
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)		1,616,639.88	0.00	318,304.83	1,934,944.71
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	39,036.00		17,000.00	56,036.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	94,812.00			94,812.00
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			2,000.00	2,000.00
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)		133,848.00	0.00	19,000.00	152,848.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,482,791.88	0.00	299,304.83	1,782,096.71

D. COMMENTS:

Online f ee f or instructional classroom program.

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

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

Description	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)		28,080.58	3.84%	29,158.00	0.00%	29,158.00
(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	14,658,998.00	5.20%	15,420,717.00	-6.62%	14,399,728.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	203,844.00	2.62%	209,184.86	2.47%	214,350.87
4. Other Local Revenues	8600-8799	9,770,762.00	-3.15%	9,462,502.50	0.00%	9,462,502.50
5. Other Financing Sources						
a. Transfers In	8900-8929	170,325.00	0.00%	170,325.00	0.00%	170,325.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,274,740.00)	-47.62%	(2,239,150.35)	2.21%	(2,288,707.99)
6. Total (Sum lines A1 thru A5c)		20,529,189.00	12.15%	23,023,579.01	-4.63%	21,958,198.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,193,596.00		4,235,531.96
b. Step & Column Adjustment				41,935.96		42,355.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,193,596.00	1.00%	4,235,531.96	1.00%	4,277,887.27
2. Classified Salaries						
a. Base Salaries				9,878,755.00		10,026,531.33
b. Step & Column Adjustment				147,776.33		149,992.97
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,878,755.00	1.50%	10,026,531.33	1.50%	10,176,524.30
3. Employee Benefits	3000-3999	6,297,384.00	4.08%	6,554,341.54	2.18%	6,696,978.94
4. Books and Supplies	4000-4999	704,369.00	-5.51%	665,582.19	2.76%	683,952.25
5. Services and Other Operating Expenditures	5000-5999	5,863,252.00	-13.02%	5,099,700.19	2.77%	5,241,027.35
6. Capital Outlay	6000-6999	343,100.00	-46.08%	185,000.00	0.00%	185,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	132,410.00	0.00%	132,410.00	0.00%	132,410.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,261,085.00)	6.03%	(3,457,663.35)	-2.42%	(3,374,057.39)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,778,786.00	-48.58%	4,000,000.00	-75.00%	1,000,000.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		31,930,567.00	-14.06%	27,441,433.86	-8.83%	25,019,722.72
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(11,401,378.00)		(4,417,854.85)		(3,061,524.34)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		49,815,426.97		38,414,048.97		33,996,194.12
2. Ending Fund Balance (Sum lines C and D1)		38,414,048.97		33,996,194.12		30,934,669.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	32,416,175.08		34,617,844.24		31,746,193.90
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,570,082.00		4,028,204.00		3,838,330.00
2. Unassigned/Unappropriated	9790	1,427,791.89		(4,649,854.12)		(4,649,854.12)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,414,048.97		33,996,194.12		30,934,669.78
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	32,416,175.08		34,617,844.24		31,746,193.90
b. Reserve for Economic Uncertainties	9789	4,570,082.00		4,028,204.00		3,838,330.00
c. Unassigned/Unappropriated	9790	1,427,791.89		(4,649,854.12)		(4,649,854.12)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		38,414,048.97		33,996,194.12		30,934,669.78

F. ASSUMPTIONS

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

See Attached

Description	Object Codes	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	9,085,401.00	27.74%	11,606,106.00	0.00%	11,606,106.00
2. Federal Revenues	8100-8299	1,501,959.00	0.00%	1,501,959.00	0.00%	1,501,959.00
3. Other State Revenues	8300-8599	6,790,259.00	-1.63%	6,679,586.77	1.24%	6,762,660.96
4. Other Local Revenues	8600-8799	16,348,004.00	-12.31%	14,335,422.16	0.17%	14,360,204.15
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	4,274,740.00	-47.62%	2,239,150.35	2.21%	2,288,707.99
6. Total (Sum lines A1 thru A5c)		38,000,363.00	-4.31%	36,362,224.28	0.43%	36,519,638.10
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,640,927.00		12,767,336.27
b. Step & Column Adjustment				126,409.27		127,673.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,640,927.00	1.00%	12,767,336.27	1.00%	12,895,009.63
2. Classified Salaries						
a. Base Salaries				7,811,553.00		7,928,477.82
b. Step & Column Adjustment				116,924.82		118,678.56
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,811,553.00	1.50%	7,928,477.82	1.50%	8,047,156.38
3. Employee Benefits	3000-3999	10,355,736.00	3.22%	10,688,681.87	2.26%	10,930,467.76
4. Books and Supplies	4000-4999	605,203.00	1.64%	615,149.64	2.67%	631,548.17
5. Services and Other Operating Expenditures	5000-5999	9,664,789.00	-55.10%	4,339,816.43	-26.82%	3,176,038.25
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,159,260.00	6.22%	3,355,838.35	-2.49%	3,272,232.39
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00

Description	Object Codes	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)		44,237,468.00	-10.27%	39,695,300.38	-1.87%	38,952,452.58
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,237,105.00)		(3,333,076.10)		(2,432,814.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,278,102.37		7,040,997.37		3,707,921.27
2. Ending Fund Balance (Sum lines C and D1)		7,040,997.37		3,707,921.27		1,275,106.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,086,428.71		6,839,390.27		4,406,575.79
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	(45,431.34)		(3,131,469.00)		(3,131,469.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,040,997.37		3,707,921.27		1,275,106.79
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

See Attached

Description	Object Codes	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)		28,080.58	3.84%	29,158.00	0.00%	29,158.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	23,744,399.00	13.82%	27,026,823.00	-3.78%	26,005,834.00
2. Federal Revenues	8100-8299	1,501,959.00	0.00%	1,501,959.00	0.00%	1,501,959.00
3. Other State Revenues	8300-8599	6,994,103.00	-1.51%	6,888,771.63	1.28%	6,977,011.83
4. Other Local Revenues	8600-8799	26,118,766.00	-8.89%	23,797,924.66	0.10%	23,822,706.65
5. Other Financing Sources						
a. Transfers In	8900-8929	170,325.00	0.00%	170,325.00	0.00%	170,325.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		58,529,552.00	1.46%	59,385,803.29	-1.53%	58,477,836.48
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,834,523.00		17,002,868.23
b. Step & Column Adjustment				168,345.23		170,028.67
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,834,523.00	1.00%	17,002,868.23	1.00%	17,172,896.90
2. Classified Salaries						
a. Base Salaries				17,690,308.00		17,955,009.15
b. Step & Column Adjustment				264,701.15		268,671.53
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,690,308.00	1.50%	17,955,009.15	1.50%	18,223,680.68
3. Employee Benefits	3000-3999	16,653,120.00	3.54%	17,243,023.41	2.23%	17,627,446.70
4. Books and Supplies	4000-4999	1,309,572.00	-2.20%	1,280,731.83	2.71%	1,315,500.42
5. Services and Other Operating Expenditures	5000-5999	15,528,041.00	-39.21%	9,439,516.62	-10.83%	8,417,065.60
6. Capital Outlay	6000-6999	343,100.00	-46.08%	185,000.00	0.00%	185,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	132,410.00	0.00%	132,410.00	0.00%	132,410.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(101,825.00)	0.00%	(101,825.00)	0.00%	(101,825.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,778,786.00	-48.58%	4,000,000.00	-75.00%	1,000,000.00
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)		76,168,035.00	-11.86%	67,136,734.24	-4.71%	63,972,175.30
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(17,638,483.00)		(7,750,930.95)		(5,494,338.82)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		63,093,529.34		45,455,046.34		37,704,115.39
2. Ending Fund Balance (Sum lines C and D1)		45,455,046.34		37,704,115.39		32,209,776.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,086,428.71		6,839,390.27		4,406,575.79
c. Committed						
1. Stabilization Arrangements	9750	32,416,175.08		34,617,844.24		31,746,193.90
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,570,082.00		4,028,204.00		3,838,330.00
2. Unassigned/Unappropriated	9790	1,382,360.55		(7,781,323.12)		(7,781,323.12)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		45,455,046.34		37,704,115.39		32,209,776.57
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	32,416,175.08		34,617,844.24		31,746,193.90
b. Reserve for Economic Uncertainties	9789	4,570,082.00		4,028,204.00		3,838,330.00
c. Unassigned/Unappropriated	9790	1,427,791.89		(4,649,854.12)		(4,649,854.12)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(45,431.34)		(3,131,469.00)		(3,131,469.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		38,368,617.63		30,864,725.12		27,803,200.78
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		50.37%		45.97%		43.46%
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?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Marin County						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		35,971,391.00		35,971,391.00		35,971,391.00
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)		76,168,035.00		67,136,734.24		63,972,175.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		76,168,035.00		67,136,734.24		63,972,175.30
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)		76,168,035.00		67,136,734.24		63,972,175.30
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,285,041.05		2,014,102.03		1,919,165.26
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		792,000.00		792,000.00		792,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,285,041.05		2,014,102.03		1,919,165.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(551.00)	0.00	(183,964.00)				
Other Sources/Uses Detail					80,000.00	3,875,876.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	551.00	0.00	183,964.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					524,040.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,361,663.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					19,219.00	109,046.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	551.00	(551.00)	183,964.00	(183,964.00)	3,984,922.00	3,984,922.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(1,200.00)	0.00	(101,825.00)				
Other Sources/Uses Detail					170,325.00	7,778,786.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,200.00	0.00	101,825.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					660,544.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					7,301,815.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,317.00	355,215.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,200.00	(1,200.00)	101,825.00	(101,825.00)	8,134,001.00	8,134,001.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	28,081
County Office County Operations Grant ADA Standard Percentage Level:	**2.00%**

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

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

	County Operations Grant Funded ADA			
Fiscal Year	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)	28,481.93	28,689.35	N/A	Met
Second Prior Year (2024-25)	28,721.54	29,118.61	N/A	Met
First Prior Year (2025-26)	29,175.11	28,080.58	3.75%	Not 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 NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

County-wide projections are based on input from districts and county-wide trends. Based on the sources at the time, this was a reasonable growth estimate. Feedback from districts after the fact cited enrollment decline due to unforeseen immigration enforcement as a primary factor for unfulfilled growth.

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)	43.27	246.87	28,689.35	0.00
Second Prior Year (2024-25)	38.25	226.20	29,118.61	0.00
First Prior Year (2025-26)	54.54	242.51	28,080.58	441.47
Historical Average:	45.35	238.53	28,629.51	147.16
County Office's County Operated Programs ADA Standard:				
Budget Year (2026-27) (historical average plus 2%):	**46.26**	**243.30**	**29,202.10**	**150.10**
1st Subsequent Year (2027-28) (historical average plus 4%):	**47.17**	**248.07**	**29,774.69**	**153.04**
2nd Subsequent Year (2028-29) (historical average plus 6%):	**48.07**	**252.84**	**30,347.28**	**155.99**

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)	54.54	220.00	28,080.58	444.00
1st Subsequent Year (2027-28)	54.54	220.00	29,158.00	444.00
2nd Subsequent Year (2028-29)	54.54	220.00	29,158.00	444.00
Status:	Not Met	Met	Met	Not 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)

Alternative education ADA is a more volatile ADA than traditional and "Not Mets" are a reflection of that. The charter ADA is within range, however, the second and third prior year data is incomplete and skewing the calculation. The amount for 23/24 was 437.88 and the amount for 24/25 was 441.27. If included, the standard would have calculated that it was "Met".

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

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

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: 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	10,192,072.00	10,740,626.00	10,708,365.00	11,039,239.00
a2.	Alternative Education Grant	1,318,859.00	1,386,018.00	1,182,367.00	1,290,680.00
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	15,395,114.00	15,744,160.00	15,539,650.00	15,746,031.00
d.	Total LCFF (Sum of a or b, and c)	26,906,045.00	27,870,804.00	27,430,382.00	28,075,950.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	28,080.58	28,080.58	29,158.00	29,158.00
b.	Prior Year ADA (Funded)		28,080.58	28,080.58	29,158.00
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	1,077.42	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	3.84%	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	10,192,072.00	10,740,626.00	10,708,365.00
b1.	COLA percentage	4.3%	3.3%	3.1%
b2.	COLA amount (proxy for purposes of this criterion)	439,278.30	354,440.66	330,888.48
c.	Total Change (Step 2b2)	439,278.30	354,440.66	330,888.48
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%	7.14%	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))	38.54%	39.04%	39.32%
c.	Weighted Percent change (Step 3a x Step 3b)	1.66%	2.79%	1.21%

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)	54.54	54.54	54.54	54.54
b.	Prior Year ADA (Funded)		54.54	54.54	54.54
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	1,318,859.00	1,386,018.00	1,182,367.00
b1.	COLA percentage (Section II-Step 2b1)	4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)	56,842.82	45,738.59	36,535.14
c.	Total Change (Step 2b2)	56,842.82	45,738.59	36,535.14
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))	4.97%	4.31%	4.60%
c.	Weighted Percent change (Step 3a x Step 3b)	0.21%	0.14%	0.14%

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		
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)	15,395,114.00	15,744,160.00	15,539,650.00
b1.	COLA percentage	4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)	663,529.41	519,557.28	480,175.19
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)	56.49%	56.65%	56.08%
c.	Weighted Percent change (Step 3a x Step 3b)	2.43%	1.87%	1.73%

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%	4.80%	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)	37,727,732.00	49,305,075.00	50,205,693.00	51,135,581.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		**29.69% to 31.69%**	**0.83% to 2.83%**	**0.85% to 2.85%**

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)	41,045,248.00	52,789,258.00	53,423,209.00	54,353,097.00
	County Office's Projected Change in LCFF Revenue:		28.61%	1.20%	1.74%
	Standard:		**29.69% to 31.69%**	**0.83% to 2.83%**	**0.85% to 2.85%**
	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)	A combination of the additional COLA of 1.44% and the increase in special education funding have placed growth outside of the normal range in the budget year only.

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):	28.61%	1.20%	1.74%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**23.61% to 33.61%**	**-3.80% to 6.20%**	**-3.26% to 6.74%**

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)	45,805,579.00		
Budget Year (2026-27)	51,177,951.00	11.73%	Not Met
1st Subsequent Year (2027-28)	52,200,900.79	2.00%	Met
2nd Subsequent Year (2028-29)	53,024,024.28	1.58%	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 budget year sees the full implementation of the compensation study results and increase due to reclassifications and placements. A 5% increase for all staff, except the superintendent, is also included.

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):	28.61%	1.20%	1.74%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**18.61% to 38.61%**	**-8.80% to 11.20%**	**-8.26% to 11.74%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	23.61% to 33.61%	-3.80% to 6.20%	-3.26% to 6.74%

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)	4,665,839.00		
Budget Year (2026-27)	1,501,959.00	-67.81%	Yes
1st Subsequent Year (2027-28)	1,501,959.00	0.00%	No
2nd Subsequent Year (2028-29)	1,501,959.00	0.00%	No

Explanation: (required if Yes)
Federal decreases as expected due to the current administration.

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)	17,954,443.00		
Budget Year (2026-27)	6,994,103.00	-61.05%	Yes
1st Subsequent Year (2027-28)	6,888,771.63	-1.51%	No
2nd Subsequent Year (2028-29)	6,977,011.83	1.28%	No

Explanation: (required if Yes)
Elimination of one-time monies, including pass-throughs, mental health and the SSPDBG which we have not included in the budget year. This will be updated in a 45 Day budget revision if passed in the final state budget.

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)	26,551,180.00		
Budget Year (2026-27)	26,118,766.00	-1.63%	Yes
1st Subsequent Year (2027-28)	23,797,924.66	-8.89%	Yes
2nd Subsequent Year (2028-29)	23,822,706.65	0.10%	No

Explanation: (required if Yes)
Local funding without confirmed renewal notices is removed from out years.

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

First Prior Year (2025-26)	1,561,209.00		
Budget Year (2026-27)	1,309,572.00	-16.12%	Yes
1st Subsequent Year (2027-28)	1,280,731.83	-2.20%	No
2nd Subsequent Year (2028-29)	1,315,500.42	2.71%	No

Explanation: (required if Yes)
Supplies are reduced to mirror reduced funding.

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

First Prior Year (2025-26)	25,606,408.00		
Budget Year (2026-27)	15,528,041.00	-39.36%	Yes
1st Subsequent Year (2027-28)	9,439,516.62	-39.21%	Yes
2nd Subsequent Year (2028-29)	8,417,065.60	-10.83%	Yes

Explanation: (required if Yes)
The reduction of one-time pass-through monies and expenditures related to one-time or expiring funds have been removed.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2025-26)	49,171,462.00		
Budget Year (2026-27)	34,614,828.00	-29.60%	Not Met
1st Subsequent Year (2027-28)	32,188,655.29	-7.01%	Met
2nd Subsequent Year (2028-29)	32,301,677.48	0.35%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2025-26)	27,167,617.00		
Budget Year (2026-27)	16,837,613.00	-38.02%	Not Met
1st Subsequent Year (2027-28)	10,720,248.45	-36.33%	Not Met
2nd Subsequent Year (2028-29)	9,732,566.02	-9.21%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 4B if NOT met)
Federal decreases as expected due to the current administration.

Explanation: Other State Revenue (linked from 4B if NOT met)	Elimination of one-time monies, including pass-throughs, mental health and the SSPDBG which we have not included in the budget year. This will be updated in a 45 Day budget revision if passed in the final state budget.

Explanation: Other Local Revenue (linked from 4B if NOT met)	Local funding without confirmed renewal notices is removed from out years.

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)	Supplies are reduced to mirror reduced funding.

Explanation: Services and Other Exps (linked from 4B if NOT met)	The reduction of one-time pass-through monies and expenditures related to one-time or expiring funds have been removed.

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	31,930,567.00	957,917.01	2,091,677.00	Met

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

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

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

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

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (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)	43,455,807.22	47,618,649.09	43,501,303.10
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,972,333.07	3,632,147.80	4,678,938.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,585,782.87	1,566,410.89	1,482,791.89
	d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	(.13)	(4,492.01)	(3.36)
	e. Available Reserves (Lines 1a through 1d)	48,013,923.03	52,812,715.77	49,663,029.63
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	50,132,120.77	60,807,575.33	77,982,298.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	24,791,325.65	28,123,829.71	26,211,028.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	74,923,446.42	88,931,405.04	104,193,326.00
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	64.10%	59.40%	47.70%
	County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**21.40%**	**19.80%**	**15.90%**

[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)	5,512,138.38	16,917,812.87	N/A	Met
Second Prior Year (2024-25)	4,799,212.72	17,394,303.52	N/A	Met
First Prior Year (2025-26)	(3,245,139.00)	26,925,219.00	12.05%	Met
Budget Year (2026-27) (Information only)	(11,401,378.00)	31,930,567.00		

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:	76,168,035.00
County Office's Fund Balance Standard Percentage Level:	**1.00%**

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

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

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

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

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

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

	Budget Year (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):	35,971,391.00	35,971,391.00	35,971,391.00

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)	36,197,258.00	42,749,214.87	N/A	Met
Second Prior Year (2024-25)	40,285,954.00	48,261,353.25	N/A	Met
First Prior Year (2025-26)	48,245,216.00	53,060,565.97	N/A	Met
Budget Year (2026-27) (Information only)	49,815,426.97			

[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)	45,936,327.00	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level[3]	County Office Total Expenditures and Other Financing Uses [3]	
5% or $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:	76,168,035.00	67,136,734.24	63,972,175.30
County Office's Reserve Standard Percentage Level:	**3.00%**	**3.00%**	**3.00%**

8A. Calculating the County Office's Reserve Standard

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

		Budget Year (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)	76,168,035.00	67,136,734.24	63,972,175.30
2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	35,971,391.00	35,971,391.00	35,971,391.00
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	76,168,035.00	67,136,734.24	63,972,175.30
4.	Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	2,285,041.05	2,014,102.03	1,919,165.26
6.	Reserve Standard - by Amount (From percentage level chart above)	792,000.00	792,000.00	792,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**2,285,041.05**	**2,014,102.03**	**1,919,165.26**

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)	32,416,175.08	34,617,844.24	31,746,193.90
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,570,082.00	4,028,204.00	3,838,330.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,427,791.89	(4,649,854.12)	(4,649,854.12)
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)	(45,431.34)	(3,131,469.00)	(3,131,469.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	38,368,617.63	30,864,725.12	27,803,200.78
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	50.37%	45.97%	43.46%
County Office's Reserve Standard (Section 8A, Line 7):	**2,285,041.05**	**2,014,102.03**	**1,919,165.26**
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? — Yes

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:

Yes, we have mental health funds being floated by the general fund as we await final rulings from the federal government on if these will continue. If they are not continued, these programs will need to be re-evaluated. However, our ending fund balance is strong enough to cover these for the projection years.

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(1,726,367.00)			
Budget Year (2026-27)	(4,274,740.00)	2,548,373.00	147.6%	Not Met
1st Subsequent Year (2027-28)	(2,239,150.00)	(2,035,590.00)	(47.6%)	Not Met
2nd Subsequent Year (2028-29)	(2,288,708.00)	49,558.00	2.2%	Met
1b. **Transfers In, County School Service Fund ***				
First Prior Year (2025-26)	80,000.00			
Budget Year (2026-27)	170,325.00	90,325.00	112.9%	Not Met
1st Subsequent Year (2027-28)	170,325.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	170,325.00	0.00	0.0%	Met
1c. **Transfers Out, County School Service Fund ***				
First Prior Year (2025-26)	3,875,876.00			
Budget Year (2026-27)	7,778,786.00	3,902,910.00	100.7%	Not Met
1st Subsequent Year (2027-28)	4,000,000.00	(3,778,786.00)	(48.6%)	Not Met
2nd Subsequent Year (2028-29)	1,000,000.00	(3,000,000.00)	(75.0%)	Not Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the county school service fund operational budget? Yes

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

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)

The out-year contributions are expected to stabilize after the budget year.

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

Explanation: (required if NOT met)

Transfers in and out are being impacted by the fully implemented deferred maintenance plan and the close-out of the MCS expansion project.

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)

Transfers in and out are being impacted by the fully implemented deferred maintenance plan and the close-out of the MCS expansion project.

1d. YES - Capital projects exist that may impact the county school service fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the county school service fund.

Project Information: (required if YES)

MCS Expansion is expected to be 100% complete in the beginning of the 26-27 year.

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)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	ongoing	County School Services Fund, Fund 12, and Fund 63 (64), Objects 8000-8999.	Fund 01, 12, and 63, objects 1000-3999	478,793

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

TOTAL:				478,793

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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (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?	Yes
	b. Do benefits continue past age 65?	Yes

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

Qualified retiree board members and superintendents do not contribute. All other retirees contribute based on the collective bargaining agreements.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or	Self-Insurance Fund	Government Fund
	government fund	1,431,527	0

4.	OPEB Liabilities	
	a. Total OPEB liability	1,500,834.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,500,834.00
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2025

		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions	(2026-27)	(2027-28)	(2028-29)
	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)	0.00	0.00	0.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	114,339.00	116,600.00	91,505.00
	d. Number of retirees receiving OPEB benefits	7.00	7.00	7.00

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

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

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

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (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	68.54	67.75	67.75	67.75

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? No

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (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			

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	135.35	133.05	133.05	133.05

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?	No		
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?	No	No	No
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	83.71	87.00	87.00	87.00

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?	Yes	Yes	Yes
2.	Total cost of other benefits	10,800	10,800	10,800
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 23, 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)

A6, only for qualified employees.

End of County Office Budget Criteria and Standards Review