Sonoma County
Office of Education

2026 – 2027
Adopted Budget

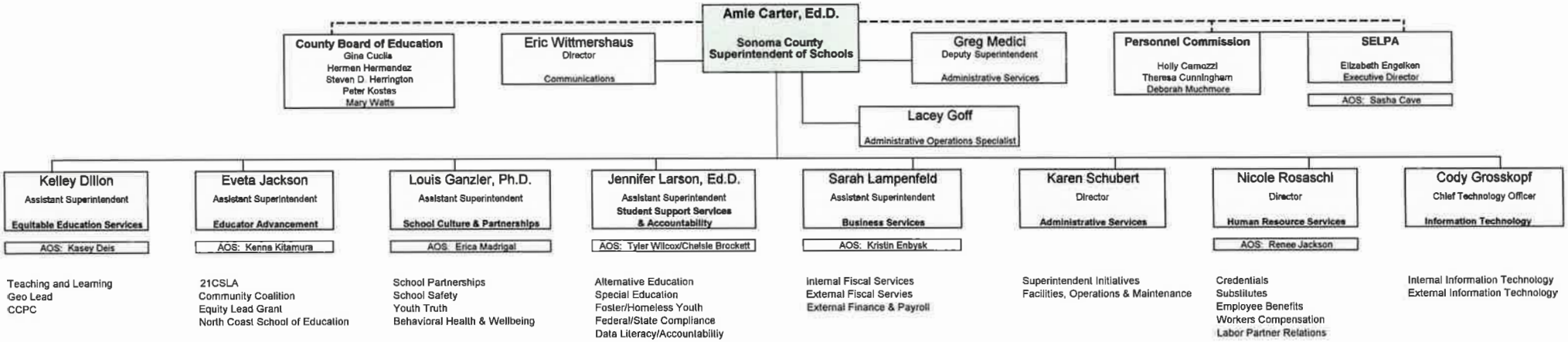
June 25, 2026

Acknowledgement

Special thanks to all the SCOE departments for their teamwork and dedication in developing the 2026-2027 Budget.

Sonoma County Office of Education

2026-2027 Leadership



Teaching and Learning
Geo Lead
CCPC

21CSLA
Community Coalition
Equity Lead Grant
North Coast School of Education

School Partnerships
School Safety
Youth Truth
Behavioral Health & Wellbeing

Alternative Education
Special Education
Foster/Homeless Youth
Federal/State Compliance
Data Literacy/Accountability

Internal Fiscal Services
External Fiscal Servies
External Finance & Payroll

Superintendent Initiatives
Facilities, Operations & Maintenance

Credentials
Substitutes
Employee Benefits
Workers Compensation
Labor Partner Relations

Internal Information Technology
External Information Technology

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SONOMA COUNTY OFFICE OF EDUCATION

2026-2027 ADOPTED BUDGET

SCOE Overview

The Sonoma County Office of Education (SCOE) is a strategic partner to the county's 39 districts and their 181 schools and providing service and support to help them meet legal mandates, operate cost-effectively, and raise student achievement. SCOE provides fiscal oversight for districts and operates alternative education programs for students not enrolled at district schools. SCOE also operates a Fee for Service Program for special education students. In 2015, SCOE launched the North Coast School of Education to provide state accredited programs and services for teachers, interns and aspiring administrators. This program continues to be successful in placing interns and administrators.

The elected Sonoma County Superintendent of Schools is a State constitutional officer who serves as an intermediary between local school districts and the State. The Superintendent provides leadership, support, and State-designated fiscal and program oversight for all school districts in the county. This position also serves as the chief executive officer of the Sonoma County Office of Education (SCOE).

The Sonoma County Board of Education is comprised of five elected representatives from trustee areas that roughly correspond to the Sonoma County Board of Supervisor districts. The Sonoma County Superintendent of Schools serves as the ex-officio secretary to the County Board.

2026-2027 Update

One district entered lapsation during the 2025-2026 school year which led to a decrease from 40 districts to 39 districts within SCOE's boundaries.

SCOE's 2026-2027 budget year is presented in detail with this comprehensive budget book. The budgets utilize budget models based on information available during the budget development period. Budgets for SCOE departments, the County Superintendent of Schools, County Board of Education, and Capital Outlay are included in this budget book.

This budget book does not include the budgets for the Special Education Local Plan Area (SELPA) Programs. The Sonoma County SELPA is not a department of SCOE and is a State-mandated association that oversees and facilitates educational services for students with disabilities in Sonoma County. A Superintendents' Council adopts and implements SELPA budget and policies that govern the SELPA.

Please refer to division and department narratives in the following pages for detailed information regarding departmental plans and programs represented in the 2026-2027 adopted budget.

SONOMA COUNTY OFFICE OF EDUCATION

Summary of 2026 - 2027 Adopted Budget

2026-2027 Adopted Budget

The Sonoma County Office of Education (SCOE) 2026-2027 Adopted Budget Book includes summary budget information and is divided into sections by program. Each department reviewed and developed their budgets based on program needs, estimated revenues, and adopted expenditures.

Highlights of the 2026-2027 Adopted Budget

- $68.2M in projected revenues, which represents a 12.4% decrease in revenue from the 2025-2026 Revised Budget.
- $76.8M in expenses, which represents a 4.4% decrease in expenditures from the 2025-2026 Revised Budget.
- Local Control Accountability Plan (LCAP) is required for SCOE Alternative Education and Special Education programs and is presented in a separate LCAP document.
- Budget assumptions are based on the Governor's 2026-2027 May Revise Proposal.
- Budgets will be adjusted for any changes after the State Budget is adopted in June. These revisions will be brought to the Board by the First Interim reporting period.
- Additional assumptions for the 2026-2027 Adopted Budget are listed on page 5.
- Consistent with the Criteria and Standards for Fiscal Solvency Proposed by the State Board of Education, the County Office maintains a Reserve for Economic Uncertainties to safeguard the County Office's financial stability. The Superintendent's Reserve Policy is 15% of total general fund expenditures inclusive of SELPA expenditures and all of Fund 17 Special Reserve Other Than Capital Outlay as a Reserve for Economic Uncertainties.

Revenue Sources

SCOE revenue sources include:

- Local Control Funding Formula
  - Operations Grant – Base and District Allowance and Differentiated Assistance
  - Alternative Education Grant – Base and Supplemental/Concentration Grant, LCFF Equity Multiplier and Student Support Enrichment Block Grant
- State, Federal, and Local Grants/Funds
- Fee for Services – Revenue Varies by Department
  - Business Services
  - Equitable Education Services
  - Behavioral Health and Well-Being
  - North Coast School of Education
  - Special Education

Impact of the Local Control Funding Formula (LCFF) on SCOE

The Sonoma County Office of Education is currently at its target funding under LCFF. Therefore, SCOE receives the Minimum State Aid Guarantee, plus a share of property tax revenue. Beginning with 2022-23, SCOE's LCFF allocation formula receives a multiplier based on the fiscal year's statutory COLA. Beginning with 2023-24 the Alternative Education program funding is calculated on the greater of either current year, prior year, or 3-prior-year average of Average Daily Attendance (ADA). Court School is projected to be funded on the 3-prior-year average ADA and Community School is projected to be funded on the current year average for 2026-27. Additionally, this program receives two additional flat-funded add-ons totaling $400K as well as the LCFF Equity Multiplier and Student Support Enrichment Block Grant funding.

Deficit Spending

The 2026-2027 Budget projects deficit spending of $8.6M. Deficit spending results when expenditures exceed revenues. Programs that deficit spend will use reserves and /or carryovers to cover projected expenditures.

Projected deficit spending is due to a number of factors including multiple years of diminishing revenue, declining enrollment for some programs, transfer of students, and planned savings to cover future expenditures. Much of the deficit spending is in the restricted funding for multi-year grants that received advanced funding at the beginning of their multi-year grant cycle These grants are budgeted for planned deficit spending. The following departments show deficit spending:

- Alternative Education – Alternative Education continues to use prior year carryovers to extend programs into 2026-2027.
- Behavioral Health - Behavioral Health is the recipient of several multi-year grants with advanced funding and is expending those funds across 2026-2027.
- County Wide – County Wide holds the County's LCFF base funding which contributes to each division/department and is using assigned prior-year carryover for this purpose in 2026-2027.
- Differentiated Assistance - prior year carryovers are being used to extend and increase programs that directly support districts into 2026-2027.
- Equitable Education Services (EES) – EES/TAL is using prior year carryovers to extend and increase programs that directly support districts into 2026-2027.
- Foster/Homeless Youth (FHY) – FHY is spending prior year carryover to extend services through 2026-2027.
- Human Resources (HR) – HR is spending prior year carryover to extend some services through 2026-2027.
- Information Technology (IT) – IT is spending prior year carryover to extend services through 2026-2027.
- School Culture & Partnerships (SCP) – SCP is the recipient of several multi-year grants with advanced funding and is expending those funds across 2026-2027.
- Special Education – Special Education uses a fee-for-service funding model that typically budgets deficit spending as the model uses reserves from prior periods to support its fees. Enrollment in the Special Education programs is projected to decline in 2026-2027.

SONOMA COUNTY OFFICE OF EDUCATION
2026-27 ASSUMPTIONS FOR BUDGET DEVELOPMENT
Superintendent Approved: March 11, 2026

Program / Revenue Type	Revenue Assumptions	Change From 2025-26
Community Schools - A&B Students **C Students**	LCFF per ADA Funded Rate (Varies by District) LCFF per ADA Funded Rate (greater of current, prior, 3 prior year average)	No change
North Coast School of Education	Fee for Service to be determined by department	No change in guidance
Special Education **-Fee for Service** **-NPS/LCI**	-Fee for Service to be determined by department -LCFF per ADA Funded Rate (Varies by District)	No change in guidance
Lottery - Unrestricted	$190 per ADA ** for Alt Ed Court/Community, Special Education, and NPS/LCI – excludes District funded students	**Was $191 (- $1)**
Lottery – Restricted (Prop 20) Instructional Materials	$82 per ADA** for Alt Ed Court/Community, Special Education and NPS/LCI – excludes District funded students	No change
Unrestricted Resources Carryover (Resources 0000-0999)	Depts will complete a Unrestricted Resources Program form. Form used to review, approve, and designate resources formally as "assigned for a designated use".	No change in guidance
Federal Funding Resources (Resources 3xxx,4xxx,5xxx)	**Ongoing** Federal Programs = Estimate Flat Revenue *(Don't forget to remove one-time grants / ended grants)*	No change in guidance
State Funding Resources (Resources 6xxx & 7xxx)	**Ongoing** State Programs = Estimate Flat Revenue *(Don't forget to remove one-time grants / ended grants)*	No change in guidance
Competetive or One-Time Grants (Federal/State/Local)	Budget only funding with **formal written confirmation**	No change in guidance
Interest	1.00%	No change in guidance
Salaries and Pay Rates	**Expenditure Assumptions**	**Change From 2025-26**
Salaries – Step & Column	Included in Dept Budget Model - Varies by Employee	No change in guidance
Cost of Living Adjustment (COLA)	3.00% - ASCOE and SEIU Only ***	**Was 0.00% (+3.00%)**
SCOE Substitute Pay Rates	**Per Day** / **Long Term**	
SCOE Substitute Teacher	$200 per day / $210 per day if long term	No change
SCOE Retired Substitute Teacher	$300 per day / $375 per day if long term	No change
SCOE Substitute School Nurse	$300 per day / $315 per day if long term	No change
SCOE Substitute SPL Pathologist	$300 per day / $315 per day if long term	No change
SCOE Substitute Administrator	$400 per day / $420 per day if long term	No change
Benefits	**Expenditure & Percentage / Increase Assumptions**	**Change From 2025-26**
SCOE Employee Benefits Unit: All Units	Dental: **No Increase**	**Was 3% (-3%)**
	Vision: **No Increase**	**Was 2% (-2%)**
	Worker's Compensation: **Rate of 1.31% ***	**Was 1.63% (-.32%)**
	SUI: **Rate of 0.05%**	No change
	PERS: **Rate of 26.40%**	**Was 27.4% (-1.00%)**
	STRS: **Rate of 19.10%**	No change
Health Benefits for ASCOE Hired Prior to 7/1/11	90% Employer / 10% Employee Health Benefits: **Estimate 8.0% increase ***	**Was 5% (+3%)**
Health Benefits for ASCOE Hired After 7/1/11	85% Employer / 15% Employee Health Benefits: **Estimate 8.0% increase ***	**Was 5% (+3%)**
Health Benefits for SEIU	85% Employer / 15% Employee Health Benefits: **Estimate 8.0% increase ***	**Was 5% (+3%)**
Health Benefits for Management/Confidential	85% Employer / 15% Employee Health Benefits: **Estimate 8.0% increase ***	**Was 5% (+3%)**
OPEB Health Benefits Unit: **All Units** (Current & Future Retirees)	$2,400 per 1.0 FTE by Department **(Pro-rated per FTE)** *$1,400 = 3701 (Certificated) / 3702 (Classified)* *$1,000 = 3751 (Certificated) / 3752 (Classified)*	No change
Other Expenses	**Percentage / Increase Assumptions**	**Change From 2025-26**
Utilities	Estimate 5% increase	No change in guidance
Insurance	Estimate 5% increase	No change in guidance
Indirect Cost Rate	9.75%	No change

** Estimated by SCOE - actual rate assumptions pending from insurance providers **Per SSC's Dartboard for 2026-27 ***Included non-represented unit May, 2026*

GENERAL FUND 5-YEAR COMPARISON

(Excludes SELPA)

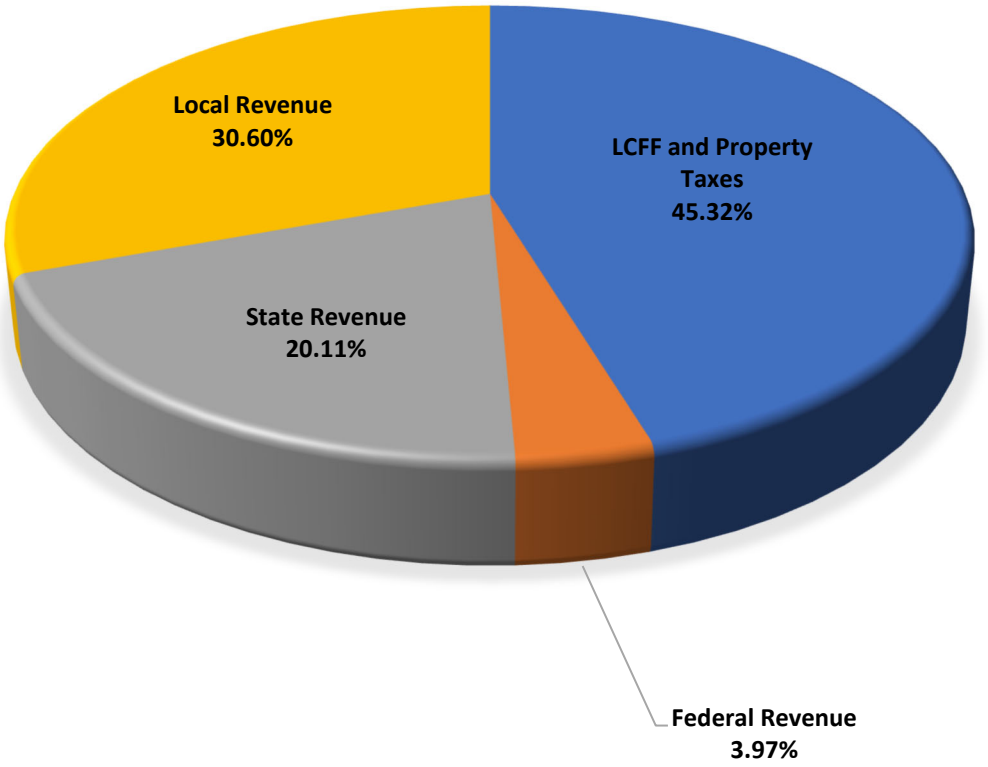
	ACTUALS 2022-23	ACTUALS 2023-24	ACTUALS 2024-25	PROJECTED 2025-26	PROJECTED 2026-27
Beginning Balance	58,668,668	55,729,463	67,002,828	73,544,137	70,745,447
REVENUE					
LCFF	25,443,844	28,564,994	30,099,371	30,374,741	30,968,522
Federal Revenue	4,605,523	4,607,324	3,009,069	3,586,470	2,710,614
State Revenue	13,509,878	15,118,554	15,940,563	18,988,739	13,740,798
Local Revenue	35,163,603	39,805,346	36,697,139	24,993,822	20,833,657
Transfer In/Other Sources	151,269	64,067	0	0	
Contributions	7	29,184	53,536	68,962	72,942
TOTAL REVENUE	**78,874,124**	**88,189,470**	**85,799,678**	**78,012,734**	**68,326,533**
Revenue - Percent Change from Previous Year	**14.3%**	**11.8%**	**-2.7%**	**-9.1%**	**-12.4%**
EXPENSE					
Certificated Salaries	15,751,824	18,962,197	20,369,377	19,309,882	18,920,938
Classified Salaries	15,618,698	16,842,064	15,172,886	15,699,823	16,439,968
Benefits	17,222,683	19,305,351	19,446,912	19,468,182	20,457,910
Books & Supplies	1,119,441	1,151,657	1,023,027	1,810,675	1,220,125
Services & Other Operating	11,555,366	13,859,529	13,443,196	18,535,222	15,727,298
Capital Outlay	4,140,431	429,661	179,712	999,443	1,208,415
Other Outgo	(484,801)	(513,514)	(618,186)	(769,646)	(628,416)
Transfer Out	16,889,689	3,917,475	10,241,442	5,757,843	3,598,534
TOTAL EXPENSE	**81,813,330**	**73,954,421**	**79,258,367**	**80,811,424**	**76,944,772**
Expenditures - Percent Change from Previous Year	**19.2%**	**-9.6%**	**7.2%**	**2.0%**	**-4.8%**
Net Change (Revenue minus Expense)	(2,939,206)	14,235,049	6,541,311	(2,798,690)	(8,618,239)
Audit Adjustment - Cash with Fiscal Agent		(2,961,684)			
Audit Adjustment - Fund Balance Adjustment					
Adjustment					
TOTAL ENDING BALANCE	55,729,463	67,002,828	73,544,139	70,745,447	62,127,208
Ending Balance - Percent Change from Previous Year	**-5.0%**	**20.2%**	**9.8%**	**-3.8%**	**-12.2%**
ENROLLMENT AS OF OCTOBER CENSUS DAY					Projected
Court	24	36	42	43	43
Community	58	68	55	39	55
Special Education	235	223	180	124	105
Staffing					
Certificated Employees (Full-time Equivalent)	119	134	127	123	123
Classified Employees (Full-time Equivalent)	163	170	135	138	138
Indirect Cost Rate	9.75%	9.75%	9.75%	9.75%	9.75%

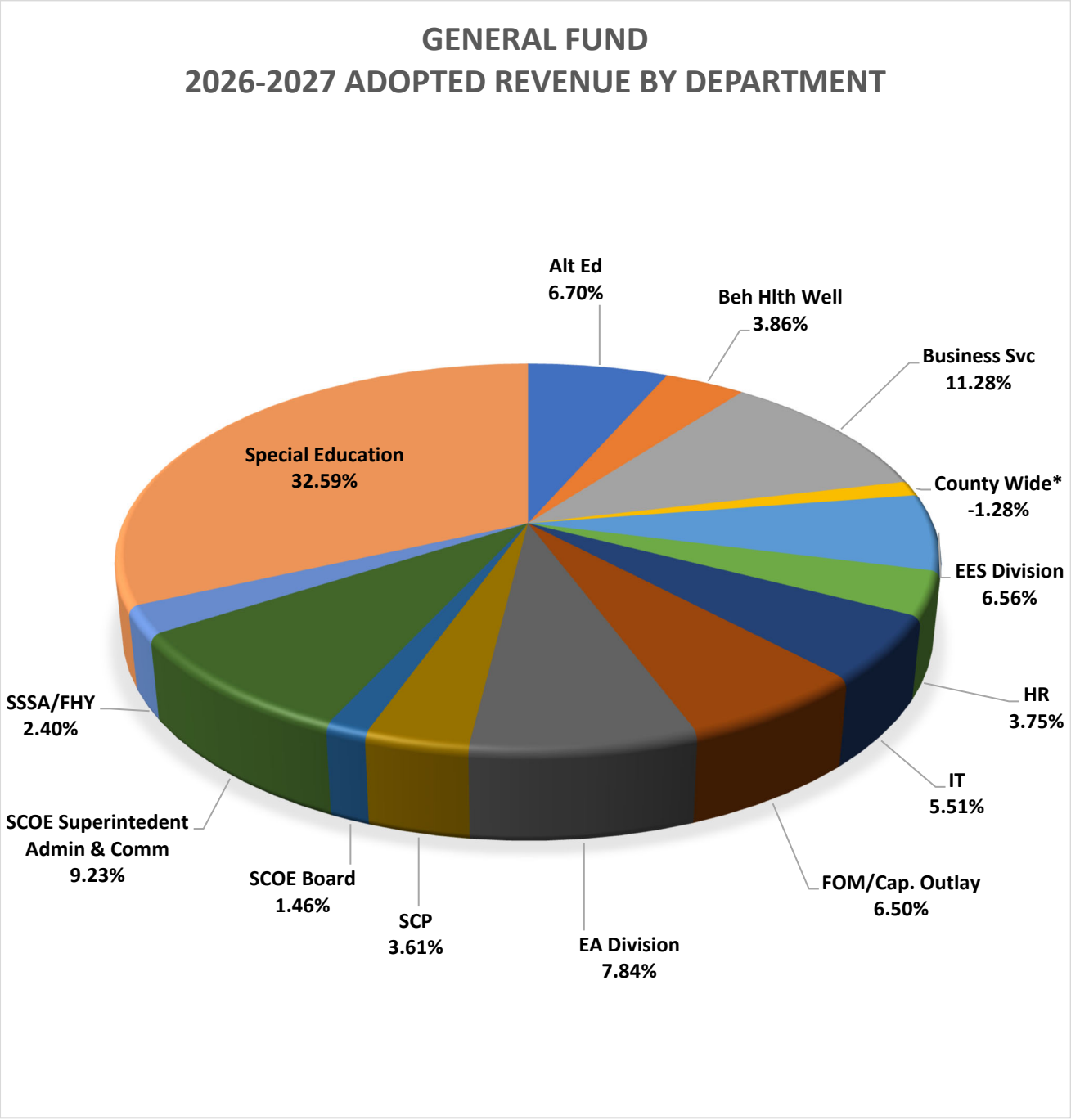
General Fund

Revenue and Expenditure

Charts

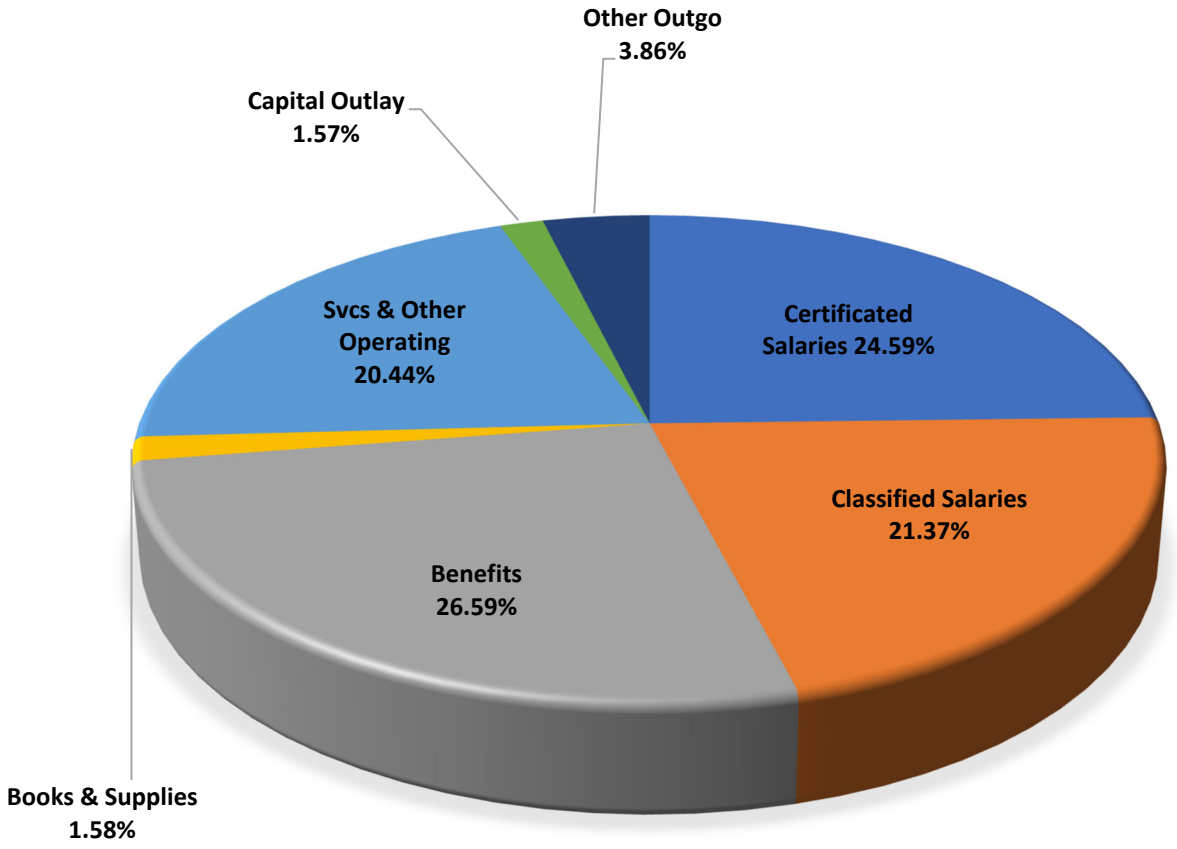
GENERAL FUND
2026-2027 ADOPTED REVENUE BY SOURCE





** County-Wide is revenue less contributions/transfers to programs, including the SELPA*

GENERAL FUND
2026-2027 ADOPTED EXPENDITURES BY CATEGORY



General Fund Summary

2025-26 APPROVED BUDGET
GENERAL FUND SUMMARY (Funds 04 / 08 / 14)

		BUSINESS SERVICES DIVISION		EES DIVISION	SCP DIVISION		EA DIVISION		SSSA DIVISION			SONOMA COUNTY SUPERINTENDENT OF SCHOOLS					HR DIVISION	TOTAL
		Business Services	County Wide	EES Div & TAL Grants	SCP Div & Grants	BHW Dept & Grants	EA Div & Grants	NCSOE	SSSA / FHY	Alt Ed	Special Ed	Supt Comm Adm Srvcs	SCBOE	DA	M&O Cap Outlay	IT	Human Resources	All Division / Depts
7/1/25 Beginning Balance Unrestricted		320,180	41,894,216	183,571	5,003	-	-	-	1,500	2,523,104	339,618	-	-	3,180,703	271,666	27,213	11,117	**48,757,892**
7/1/25 Beginning Balance Restricted		386,958	56,573	1,503,759	313,067	3,178,464	200,149	1,328,620	13,875	2,495,689	7,379,152	162,858	-	-	6,815,587	951,494	-	**24,786,245**
TOTAL BEGINNING BALANCE		**707,138**	**41,950,789**	**1,687,329**	**318,071**	**3,178,464**	**200,149**	**1,328,620**	**15,375**	**5,018,793**	**7,718,770**	**162,858**	**-**	**3,180,703**	**7,087,253**	**978,707**	**11,117**	**73,544,137**
		42,657,927		**1,687,329**	**3,496,534**		**1,528,769**		**12,752,939**			**11,409,522**					**11,117**	
REVENUE																		
Revenue	8000	-	24,522,377	-	-	-	-	-	-	2,874,011	-	-	-	2,633,333	345,020	-	-	**30,374,741**
Federal Revenue	8100 - 8200	-	-	145,580	-	-	1,223,194	-	281,366	1,095,308	841,022	-	-	-	-	-	-	**3,586,470**
State Revenue	8300 - 8500	128,565	1,879,076	991,627	1,040,914	4,632,906	1,175,725	838,726	600,290	782,282	6,918,628	-	-	-	-	-	-	**18,988,739**
Local Revenue	8600 - 8700	1,792,074	1,788,231	1,984,052	41,625	504,252	-	2,345,681	-	234,113	14,976,183	125,016	-	-	136,218	1,061,330	5,047	**24,993,822**
Transfer	8900 - 8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Contribution	8900	6,634,647	(26,097,031)	2,782,512	2,080,502	1,135,425	617,040	229,779	608,941	-	130,590	3,240,222	326,004	-	3,358,797	2,584,914	2,436,620	**68,962**
TOTAL REVENUE		**8,555,286**	**2,092,653**	**5,903,771**	**3,163,041**	**6,272,583**	**3,015,959**	**3,414,186**	**1,490,597**	**4,985,714**	**22,866,423**	**3,365,238**	**326,004**	**2,633,333**	**3,840,035**	**3,646,244**	**2,441,667**	**78,012,734**
		10,647,939		**5,903,771**	**9,435,624**		**6,430,145**		**29,342,734**			**13,810,854**					**2,441,667**	
EXPENSE																		
Certificated Salaries	1000	4,962	-	2,631,334	1,152,326	1,530,054	935,879	1,546,427	492,424	2,029,782	7,420,221	501,292	-	968,146	-	-	97,035	**19,309,882**
Classified Salaries	2000	3,928,124	13,812	644,321	204,845	323,305	178,993	370,395	273,808	670,213	4,562,724	821,150	76,093	139,083	792,579	1,462,157	1,238,221	**15,699,823**
Benefits	3000	2,121,525	1,791,600	1,498,547	619,213	930,480	411,977	741,427	356,483	1,328,179	6,294,889	602,274	144,442	482,228	494,395	865,272	785,251	**19,468,182**
Books & Supplies	4000	30,400	-	261,031	146,616	42,412	80,740	12,745	50,093	294,873	359,700	46,755	6,990	24,561	179,327	244,511	29,921	**1,810,675**
Services & Other Operating	5000	1,133,261	10,045	1,555,190	463,137	3,548,052	1,377,623	651,898	166,859	723,986	2,848,585	1,437,767	98,479	1,602,046	1,440,265	1,190,240	287,789	**18,535,222**
Capital Outlay	6000	26,000	-	-	-	-	-	-	-	44,929	7,000	-	-	6,933	797,812	116,769	-	**999,443**
Other Outgo	7100-7299 7400-7999	1,237,245	3,382,351	-	492,617	282,109	-	-	-	-	-	-	-	-	363,521	-	-	**5,757,843**
Other Outgo - Indirect Costs	7300-7399	-	(4,659,762)	311,128	25,127	487,532	230,896	262,389	160,243	417,955	1,942,084	-	-	-	52,762	-	-	**(769,646)**
TOTAL EXPENSE		**8,481,517**	**538,046**	**6,901,551**	**3,103,881**	**7,143,944**	**3,216,108**	**3,585,281**	**1,499,910**	**5,509,917**	**23,435,203**	**3,409,238**	**326,004**	**3,222,997**	**4,120,661**	**3,878,949**	**2,438,217**	**80,811,424**
		9,019,563		**6,901,551**	**10,247,825**		**6,801,389**		**30,445,030**			**14,957,849**					**2,438,217**	
Net Change (Revenue minus Expense)		73,769	1,554,607	(997,780)	59,160	(871,361)	(200,149)	(171,095)	(9,313)	(524,203)	(568,780)	(44,000)	-	(589,664)	(280,626)	(232,705)	3,450	**(2,798,690)**
		1,628,376		**-997,780**	**-812,201**		**-371,244**		**-1,102,296**			**-1,146,995**					**3,450**	
6/30/26 Ending Balance Unrestricted		315,705	43,448,823	124,625	5,003	-	-	-	1,500	2,142,564	349,534	-	-	2,591,039	288,394	27,213	14,567	**49,308,968**
6/30/26 Ending Balance Restricted		465,202	56,573	564,925	372,227	2,307,103	-	1,157,525	4,562	2,352,026	6,800,456	118,858	-	-	6,518,233	718,789	-	**21,436,479**
TOTAL ENDING BALANCE		**780,907**	**43,505,396**	**689,549**	**377,231**	**2,307,103**	**-**	**1,157,525**	**6,062**	**4,494,590**	**7,149,990**	**118,858**	**-**	**2,591,039**	**6,806,627**	**746,002**	**14,567**	**70,745,447**
		44,286,303		**689,549**	**2,684,333**		**1,157,525**		**11,650,643**			**10,262,527**					**14,567**	

2026-27 ADOPTED BUDGET
GENERAL FUND SUMMARY (Funds 04 / 08 / 14)

		BUSINESS SERVICES DIVISION		EES DIVISION	SCP DIVISION		EA DIVISION		SSSA DIVISION			SONOMA COUNTY SUPERINTENDENT OF SCHOOLS					HR DIVISION	TOTAL
		Business Services	County Wide	EES Div & TAL Grants	SCP Div & Grants	BHW Dept & Grants	EA Div & Grants	NCSOE	SSSA / FHY	Alt Ed	Special Ed	Supt Comm Adm Srvcs	SCBOE	DA	M&O Cap Outlay	IT	Human Resources	All Division / Depts
7/1/26 Beginning Balance Unrestricted		315,705	43,448,823	124,625	5,003	-	-	-	1,500	2,142,564	349,534	-	-	2,591,039	288,394	27,213	14,567	**49,308,968**
7/1/26 Beginning Balance Restricted		465,202	56,573	564,925	372,227	2,307,103	-	1,157,525	4,562	2,352,026	6,800,456	118,858	-	-	6,518,233	718,789	-	**21,436,479**
TOTAL BEGINNING BALANCE		**780,907**	**43,505,396**	**689,549**	**377,231**	**2,307,103**	**-**	**1,157,525**	**6,062**	**4,494,590**	**7,149,990**	**118,858**	**-**	**2,591,039**	**6,806,627**	**746,002**	**14,567**	**70,745,447**
		44,286,303		**689,549**	**2,684,333**		**1,157,525**		**11,650,643**			**10,262,527**					**14,567**	
REVENUE																		
Revenue	8000	-	25,409,488	-	-	-	-	-	-	2,747,347	-	-	-	2,466,667	345,020	-	-	**30,968,522**
Federal Revenue	8100 - 8200	-	-	144,618	-	-	258,689	-	335,876	1,140,956	830,475	-	-	-	-	-	-	**2,710,614**
State Revenue	8300 - 8500	65,974	1,974,684	557,004	150,000	1,445,826	658,735	-	564,910	498,292	7,825,373	-	-	-	-	-	-	**13,740,798**
Local Revenue	8600 - 8700	140,000	2,100,000	816,709	24,938	304,389	-	2,230,655	-	192,226	13,477,848	250,000	-	-	150,718	1,146,174	-	**20,833,657**
Transfer	8900 - 8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Contribution	8900	7,500,129	(30,360,190)	2,966,663	2,291,706	885,000	1,318,501	890,969	735,966	-	130,590	3,590,065	999,858	-	3,945,958	2,617,012	2,560,715	**72,942**
TOTAL REVENUE		**7,706,103**	**(876,018)**	**4,484,994**	**2,466,644**	**2,635,215**	**2,235,925**	**3,121,624**	**1,636,752**	**4,578,821**	**22,264,286**	**3,840,065**	**999,858**	**2,466,667**	**4,441,696**	**3,763,186**	**2,560,715**	**68,326,533**
		6,830,085		**4,484,994**	**5,101,859**		**5,357,549**		**28,479,859**			**15,511,472**					**2,560,715**	
EXPENSE																		
Certificated Salaries	1000	4,000	-	2,042,240	1,254,461	1,407,894	832,080	1,523,725	524,031	2,268,947	7,228,979	467,335	-	1,344,246	-	-	23,000	**18,920,938**
Classified Salaries	2000	4,224,340	14,286	528,361	217,781	323,180	272,077	419,779	369,719	625,290	4,653,071	984,201	96,987	146,120	775,392	1,403,159	1,386,225	**16,439,968**
Benefits	3000	2,342,705	1,887,379	1,281,319	683,256	877,775	491,568	809,503	428,172	1,482,116	6,383,989	719,437	169,752	677,963	522,910	836,126	863,940	**20,457,910**
Books & Supplies	4000	18,800	-	183,065	25,914	25,929	35,018	-	49,157	107,652	256,220	15,500	7,580	9,540	186,800	271,850	27,100	**1,220,125**
Services & Other Operating	5000	1,065,270	10,045	664,235	352,516	1,108,864	523,681	91,297	99,084	543,464	3,602,020	1,653,592	725,539	1,942,527	1,491,781	1,587,493	265,890	**15,727,298**
Capital Outlay	6000	-	-	-	-	-	-	-	-	-	5,000	-	-	-	1,146,000	57,415	-	**1,208,415**
Other Outgo	7100-7299 7400-7999	-	3,094,210	-	-	140,804	-	-	-	-	-	-	-	-	363,520	-	-	**3,598,534**
Other Outgo - Indirect Costs	7300-7399	-	(4,035,083)	156,866	13,444	260,166	81,501	277,320	171,151	408,916	2,015,720	-	-	-	19,165	2,418	-	**(628,416)**
TOTAL EXPENSE		**7,655,115**	**970,837**	**4,856,086**	**2,547,372**	**4,144,612**	**2,235,925**	**3,121,624**	**1,641,314**	**5,436,385**	**24,144,999**	**3,840,065**	**999,858**	**4,120,396**	**4,505,568**	**4,158,461**	**2,566,155**	**76,944,772**
		8,625,952		**4,856,086**	**6,691,984**		**5,357,549**		**31,222,698**			**17,624,348**					**2,566,155**	
Net Change (Revenue minus Expense)		50,988	(1,846,855)	(371,092)	(80,728)	(1,509,397)	-	-	(4,562)	(857,564)	(1,880,713)	-	-	(1,653,729)		(395,275)	(5,440)	**(8,618,239)**
		-1,795,867		**-371,092**	**-1,590,125**		**0**		**-2,742,839**			**-2,049,004**					**-5,440**	
6/30/27 Ending Balance Unrestricted		366,693	41,601,968	105,057	5,003	-	-	-	1,500	1,540,031	350,775	-	-	937,310	195,294	62	9,127	**45,112,821**
6/30/27 Ending Balance Restricted		465,202	56,573	213,401	291,499	797,706	-	1,157,525	-	2,096,995	4,918,502	118,858	-	-	6,547,461	350,665	-	**17,014,387**
TOTAL ENDING BALANCE		**831,895**	**41,658,541**	**318,457**	**296,503**	**797,706**	**-**	**1,157,525**	**1,500**	**3,637,026**	**5,269,277**	**118,858**	**-**	**937,310**	**6,742,755**	**350,727**	**9,127**	**62,127,208**
		42,490,436		**318,457**	**1,094,208**		**1,157,525**		**8,907,804**			**8,149,651**					**9,127**	

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Business Services Division

External Fiscal Services

External Payroll & Finance

Internal Fiscal Services

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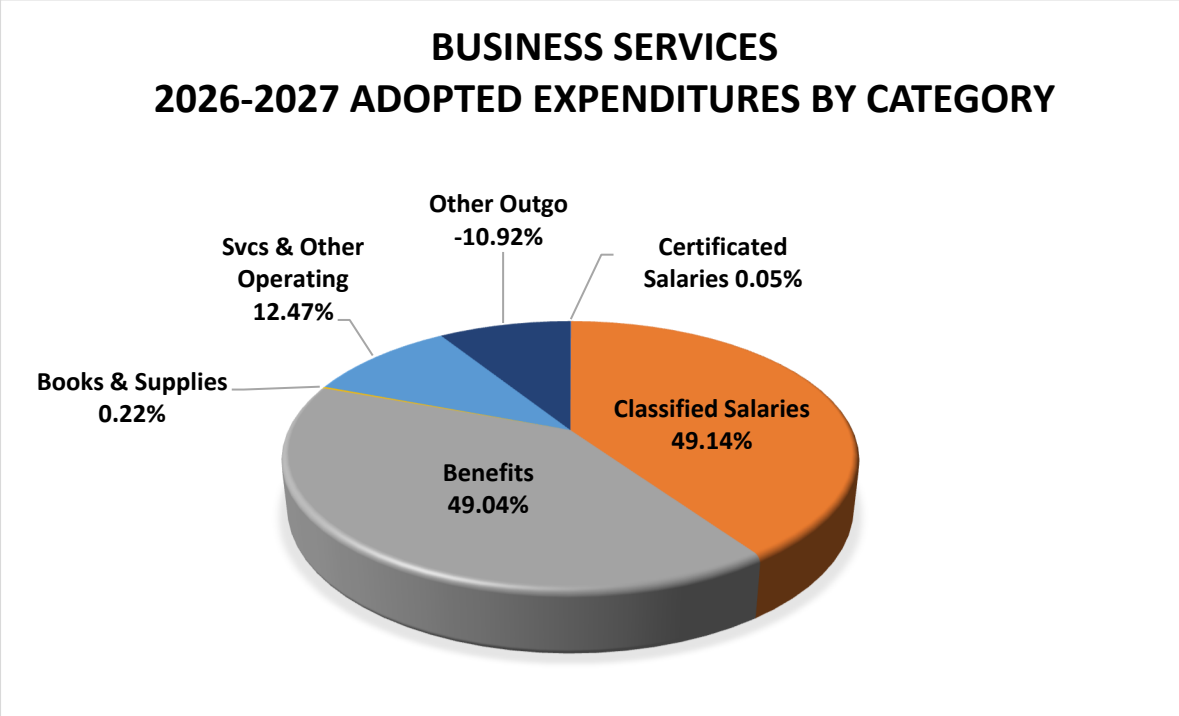
BUSINESS SERVICES DIVISION

The Business Services Division participates in SCOE's Leadership Collaborative on organizational excellence and works across all departments to support all students in Sonoma County and strengthen the capacity of Local Education Agencies (LEAs) throughout the county. The Business Services Division includes the following departments: External Fiscal Services, External Payroll & Finance, and Internal Fiscal Services.

External Fiscal Services monitors, reviews, and approves school district budgets and interim reports; provides LCAP review support in collaboration with Student Support Services & Accountability (SSS&A); and delivers financial oversight and guidance to school districts under AB 1200. Additional services include direct technical assistance, workshops, and training for districts and charter schools in coordination with Information Technology and SSS&A.

External Payroll & Finance processes payroll, vendor warrants, and deposits for SCOE and districts/charters using SCOE's financial system. Responsibilities include PERS and STRS reporting, W-2 and 1099 reporting, payroll tax reporting, and other payroll-related cost reporting and payments. This department balances cash for the Schools Fund, posts property taxes, and allocates state and federal apportionments to all Sonoma County Local Education Agencies (LEAs). It also serves as the liaison with the County of Sonoma Treasury and provides workshops on retirement laws, reporting requirements, and business procedures.

Internal Fiscal Services supports SCOE's internal financial operations, including accounting, position control, accounts payable, accounts receivable, Average Daily Attendance (ADA) reporting, budget development, payroll, and federal, and state reporting. This department also includes fiscal managers who support fiscal grant reporting across all SCOE divisions, ensuring compliance, accuracy, and timely reporting of grant-funded programs.



Business Services - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	128,565
8600 - 8700	Local Revenues	460,000
8900 - 8929	Transfer	-
8900	Contribution	6,634,647
Total Revenue		**7,223,212**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		1,562
1900	Other Cert Salaries - Regular		3,400
		Total 1000	**4,962**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		107,462
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		2,558,674
2400	Clerical & Office Salaries		1,261,988
2900	Other Classified Salaries		-
		Total 2000	**3,928,124**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		996,989
3300	Benefits - OASDI		291,117
3400	Benefits - Health & Welfare		712,770
3500	Benefits - Unemployment		1,971
3600	Benefits - Workers' Comp Ins		55,616
3700	Retiree Benefits		63,062
3900			-
		Total 3000	**2,121,525**
4000 Books & Supplies			
4300	Materials & Supplies		21,900
4400	Non Capitalized Equipment		8,500
		Total 4000	**30,400**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		56,979
5300	Dues & Memberships		41,000
5400	Insurance		183,400
5500	Operations & Housekeeping Svcs		15,150
5600	Rentals/Leases/Repairs		109,354
5700	Dir Csts Intrprg/intrfnd Svcs		12,278
5800	Other Svcs & Oper Expenditures		707,600
5900	Intergovernmental Fees		7,500
		Total 5000	**1,133,261**
6000 Capital Outlay			
6400	Furniture/Equip/Vehicles		26,000
6500	Equipment Replacement		-
		Total 6000	**26,000**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
7400	Other Outgo		-
7600	Other Transfers Out: Interfund Transfers Out		-
		Total 7000	**-**
	Total Expenditure		**7,244,272**

Starting Balance Unrestricted	**320,180**
Starting Balance Restricted	**104,979**
Revenues	**7,223,212**
Expenditures	**7,244,272**
Net Change (Revenue minus Expenditure)	**(21,060)**
Ending Balance Unrestricted	**315,705**
Ending Balance Restricted	**88,394**

Business Services - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	65,974
8600 - 8700	Local Revenues	140,000
8900 - 8929	Transfer	-
8900	Contribution	7,500,129
Total Revenue		**7,706,103**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		4,000
		Total 1000	**4,000**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		44,874
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		2,801,130
2400	Clerical & Office Salaries		1,378,336
2900	Other Classified Salaries		-
		Total 2000	**4,224,340**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		1,078,425
3300	Benefits - OASDI		313,694
3400	Benefits - Health & Welfare		831,712
3500	Benefits - Unemployment		2,105
3600	Benefits - Workers' Comp Ins		55,867
3700	Retiree Benefits		60,902
3900			-
		Total 3000	**2,342,705**
4000 Books & Supplies			
4300	Materials & Supplies		16,800
4400	Non Capitalized Equipment		2,000
		Total 4000	**18,800**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		48,020
5300	Dues & Memberships		42,000
5400	Insurance		185,000
5500	Operations & Housekeeping Svcs		7,750
5600	Rentals/Leases/Repairs		137,000
5700	Dir Csts Intrprg/intrfnd Svcs		12,500
5800	Other Svcs & Oper Expenditures		623,800
5900	Intergovernmental Fees		9,200
		Total 5000	**1,065,270**
6000 Capital Outlay			
6400	Furniture/Equip/Vehicles		-
6500	Equipment Replacement		-
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
7400	Other Outgo		-
7600	Other Transfers Out: Interfund Transfers Out		-
		Total 7000	**-**
	Total Expenditure		**7,655,115**

Starting Balance Unrestricted	**315,705**
Starting Balance Restricted	**88,394**
Revenues	**7,706,103**
Expenditures	**7,655,115**
Net Change (Revenue minus Expenditure)	**50,988**
Ending Balance Unrestricted	**366,693**
Ending Balance Restricted	**88,394**

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County Wide

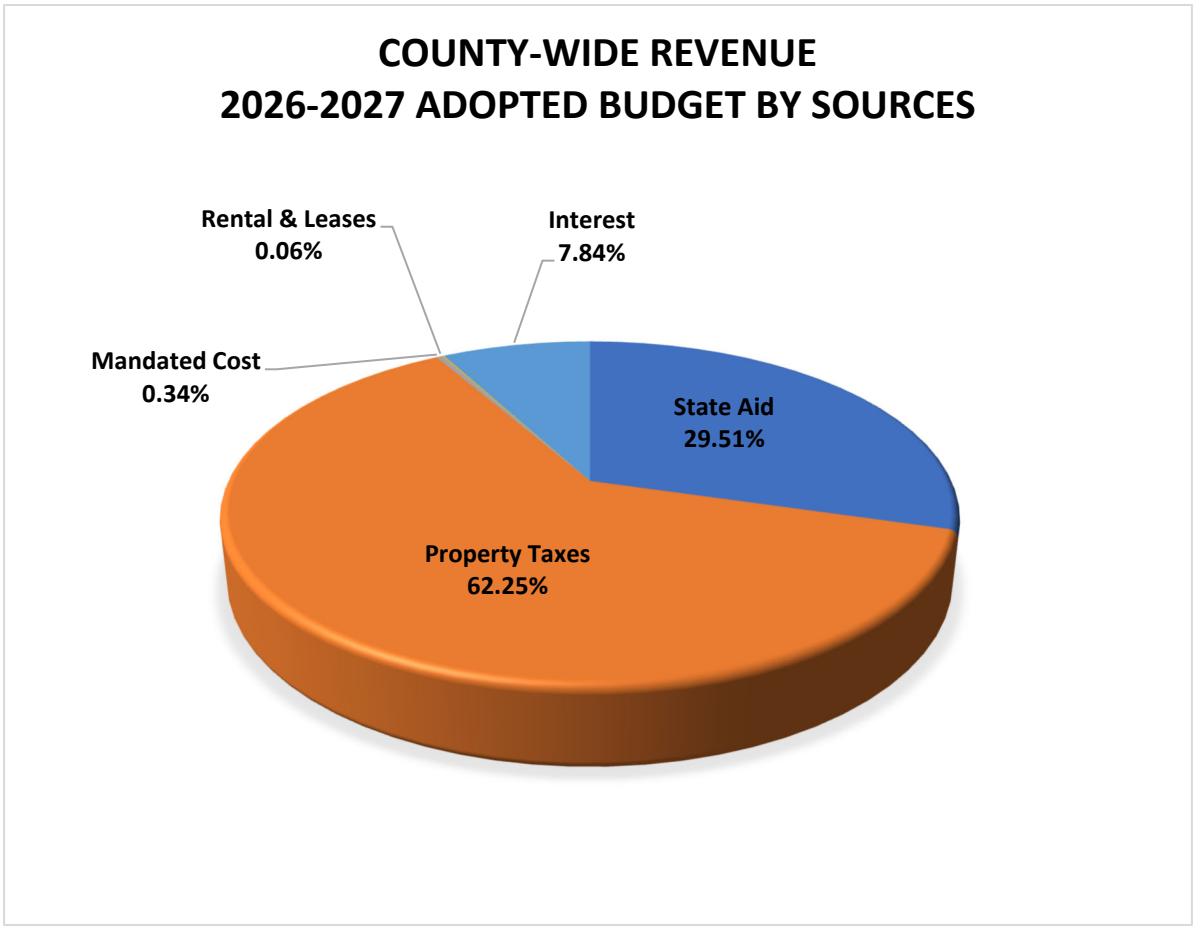
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COUNTY-WIDE

The County-Wide Budget consists of revenue, property taxes, and miscellaneous revenue, including fees and interest. Revenue from this budget is transferred to administrative programs as contributions and LCFF funds are transferred to Alternative Education. In addition, a share of property taxes are transferred to the SELPA. Expenditures in this budget include: Classified Salaries and Benefits, Services and Other Operating, and Other Outgo. Indirect costs charged to programs are transferred to this budget which offsets the cost of administrative and operations budgets.

STRS On-Behalf

STRS on-Behalf is also included in this section. STRS on-Behalf is a revenue and equal offsetting expense booking entry to record the net pension liability for STRS per GASB Statement 68.



Countywide - APPROVED

	Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	24,522,377
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	94,120
8600 - 8700	Local Revenues	1,788,231
8900 - 8929	Transfer	-
8900	Contribution	(26,097,031)
Total Revenue		**307,697**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		13,812
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		-
		Total 2000	**13,812**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		3,702
3300	Benefits - OASDI		772
3400	Benefits - Health & Welfare		1,865
3500	Benefits - Unemployment		6
3600	Benefits - Workers' Comp Ins		179
3700	Retiree Benefits		120
3900			-
		Total 3000	**6,644**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		45
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		-
5900	Intergovernmental Fees		10,000
		Total 5000	**10,045**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		3,000,000
7300	Other Outgo: Direct Support/indirect Costs		(4,659,762)
7400	Other Outgo		-
7600	Other Transfers Out: Interfund Transfers Out		382,351
		Total 7000	**(1,277,411)**
	Total Expenditure		**(1,246,910)**

Starting Balance Unrestricted	**41,894,216**
Starting Balance Restricted	**56,573**
Revenues	**307,697**
Expenditures	**(1,246,910)**
Net Change (Revenue minus Expenditure)	**1,554,607**
Ending Balance Unrestricted	**43,448,823**
Ending Balance Restricted	**56,573**

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	25,409,488
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	94,210
8600 - 8700	Local Revenues	2,100,000
8900 - 8929	Transfer	-
8900	Contribution	(30,360,190)
Total Revenue		**(2,756,492)**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		14,286
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		-
		Total 2000	**14,286**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		3,772
3300	Benefits - OASDI		777
3400	Benefits - Health & Welfare		2,043
3500	Benefits - Unemployment		7
3600	Benefits - Workers' Comp Ins		186
3700	Retiree Benefits		120
3900			-
		Total 3000	**6,905**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		45
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		-
5900	Intergovernmental Fees		10,000
		Total 5000	**10,045**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		3,000,000
7300	Other Outgo: Direct Support/indirect Costs		(4,035,083)
7400	Other Outgo		-
7600	Other Transfers Out: Interfund Transfers Out		94,210
		Total 7000	**(940,873)**
	Total Expenditure		**(909,637)**

Starting Balance Unrestricted	**43,448,823**
Starting Balance Restricted	**56,573**
Revenues	**(2,756,492)**
Expenditures	**(909,637)**
Net Change (Revenue minus Expenditure)	**(1,846,855)**
Ending Balance Unrestricted	**41,601,968**
Ending Balance Restricted	**56,573**

STRS on Behalf (Fund 08) - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8300 - 8500	State Revenue	1,784,956
Total Revenue		**1,784,956**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		1,784,956
		Total 3000	**1,784,956**
4000 Books & Supplies			
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
		Total 5000	**-**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**1,784,956**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,784,956**
Expenditures	**1,784,956**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

STRS on Behalf (Fund 08) - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8300 - 8500	State Revenue	1,880,474
Total Revenue		**1,880,474**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		1,880,474
		Total 3000	**1,880,474**
4000 Books & Supplies			
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
		Total 5000	**-**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**1,880,474**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,880,474**
Expenditures	**1,880,474**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

STRS on Behalf (Fund 11) - APPROVED

Fiscal Year 2025-26

Fund **11**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	11,727
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**11,727**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		11,727
		Total 3000	**11,727**
4000 Books & Supplies			
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
		Total 5000	**-**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**11,727**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**11,727**
Expenditures	**11,727**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

STRS on Behalf (Fund 11) - ADOPTED

Fiscal Year 2026-27

Fund **11**

Revenue	Description	Amount
8300 - 8500	State Revenue	10,644
Total Revenue		**10,644**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		10,644
		Total 3000	**10,644**
4000 Books & Supplies			
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
		Total 5000	**-**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**10,644**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**10,644**
Expenditures	**10,644**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Equitable Education Services Divison

Teaching and Learning

Child Development

EQUITABLE EDUCATION SERVICES

The Equitable Education Services (EES) Division understands that many students have been unfairly impacted by systems that have historically failed to serve all students equitably. We are committed to changing those systems so that every student has the opportunity to thrive. We center our Guiding Principles that strive to impact our communities and one another by:

- Including experiences and data from marginalized voices
- Mobilizing meaningful community partnerships
- Prioritizing inclusion and equity in our design and reflection
- Adhering to anti-racist and social justice practices
- Co-creating dynamic and joyous learning opportunities
- Transforming educational experiences and outcomes through engaging and empathetic practices

The Equitable Education Services Division is committed to enhancing district-wide systems by focusing on continuous improvement and capacity-building, all to foster high-quality, equitable learning outcomes for every student. The development of the SCOE Professional Learning Model in the 2023-24 school year has represented a notable shift in our support delivery, prioritizing professional learning and capacity-building directly at school sites. This change is intended to optimize the implementation of effective practices, systems, and structures, ultimately leading to significant improvements in student outcomes. Our goal is to support LEAs in providing all students with meaningful learning opportunities and to equip them with the necessary skills for success in college and careers. Our services to LEAs include General Support, Differentiated Support, and Special Programs.

General Support

We offer a range of general support services to all districts to help improve teaching and learning. Our main focus is on strong Tier I instruction that gives teachers the tools, knowledge, and support they need to improve outcomes for all students, especially those who have been historically underserved.

This support includes areas such as literacy, with an emphasis on foundational reading skills through our Literacy Fellowship. We also provide help with math and science instruction that align with recently updated California Frameworks, seen through our Building Thinking Classrooms, Climate Literacy, and CAL MSCS Math/Science Communities of Practice. Additionally, we promote social-emotional learning and positive behavior support for young learners through the Teaching Pyramid program, as well as integrating student supports through schools via the CA Community Schools Partnership Program.

These examples represent some of the many ways districts ask for training and support. And, embedded in each is a particular emphasis on the needs of our students with the most disparate outcomes, including our multilingual learners, students with disabilities, foster and homeless youth. In response to countywide data that clearly indicate a need to prioritize multilingual learners, our division has sharpened its focus on this student group by embedding targeted supports throughout our service offerings. This includes deepened collaboration across the division to ensure multilingual learners are explicitly considered and supported through aligned instructional strategies, professional learning, and systemic capacity-building efforts.

This general support is supported and enhanced by a number of grants held in the EES Division, including, but not limited to the Universal Pre-K Planning & Implementation, Vanderbilt National Teaching Pyramid, Math Science Computer Science, and Math Professional Learning Partnership grant.

Differentiated Support

Differentiated support services are provided to school districts that are newly eligible or continue to qualify for support through California's System of Support and accountability systems. This division facilitates this support through the Continuous Improvement Collaborative, where district teams meet quarterly to work together with members of SCOE.

In these meetings, teams use data to identify their most urgent challenges and to get to the root of what is leading to these outcomes for students. Once they pinpoint the main problem, they develop, in collaboration with a SCOE team, an action plan that outlines the steps and research-based practices needed to improve student outcomes.

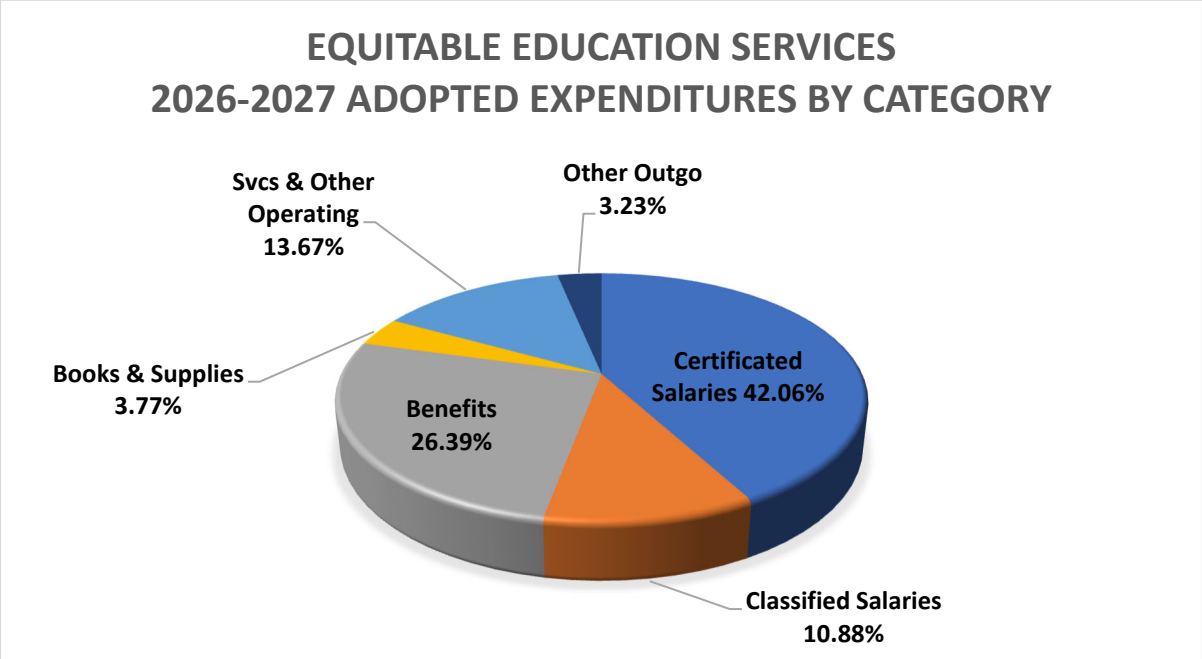
The support within these action plans often includes the following:

- Modeling, co-teaching, coaching, and data integration in collaboration meetings conducted at schools with the site Continuous Improvement teams.
- Professional learning in high leverage, evidence based instructional strategies
- Site administration capacity building through observation and coaching of Continuous Improvement site teams in classrooms implementing co-created equity-centered pedagogy.

Special Programs

Special Programs include unique and targeted programs for schools, districts, community, and other county offices such as the following:

- Student Events: STEAM Showcase
- California Math Project: North Coast (CMPNC)
- Sonoma County After School Network
- Library Services



EES: Teaching and Learning (TAL) Division - APPROVED

	Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	199,316
8900 - 8929	Transfer	-
8900	Contribution	2,763,158
Total Revenue		**2,962,474**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		1,217,212
1900	Other Cert Salaries - Regular		900
		Total 1000	**1,218,112**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		135,527
2400	Clerical & Office Salaries		437,035
2900	Other Classified Salaries		10,000
		Total 2000	**582,562**
3000 Employee Benefits			
3100	Benefits - STRS		224,019
3200	Benefits - PERS		151,454
3300	Benefits - OASDI		60,463
3400	Benefits - Health & Welfare		373,433
3500	Benefits - Unemployment		858
3600	Benefits - Workers' Comp Ins		22,718
3700	Retiree Benefits		31,799
3900			-
		Total 3000	**864,744**
4000 Books & Supplies			
4300	Materials & Supplies		45,286
4400	Non Capitalized Equipment		8,000
		Total 4000	**53,286**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		94,430
5300	Dues & Memberships		10,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		31,161
5700	Dir Csts Intrprg/intrfnd Svcs		(12,750)
5800	Other Svcs & Oper Expenditures		193,234
5900	Intergovernmental Fees		-
		Total 5000	**316,075**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		20,348
		Total 7000	**20,348**
	Total Expenditure		**3,055,127**

Starting Balance Unrestricted	**180,000**
Starting Balance Restricted	**42,386**
Revenues	**2,962,474**
Expenditures	**3,055,127**
Net Change (Revenue minus Expenditure)	**(92,653)**
Ending Balance Unrestricted	**121,054**
Ending Balance Restricted	**8,679**

EES: Teaching and Learning (TAL) Division - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	136,600
8900 - 8929	Transfer	-
8900	Contribution	2,966,663
Total Revenue		**3,103,263**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		1,315,480
1900	Other Cert Salaries - Regular		-
		Total 1000	**1,315,480**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		139,592
2400	Clerical & Office Salaries		382,269
2900	Other Classified Salaries		6,500
		Total 2000	**528,361**
3000 Employee Benefits			
3100	Benefits - STRS		238,555
3200	Benefits - PERS		137,771
3300	Benefits - OASDI		58,367
3400	Benefits - Health & Welfare		489,993
3500	Benefits - Unemployment		907
3600	Benefits - Workers' Comp Ins		24,119
3700	Retiree Benefits		30,864
3900			-
		Total 3000	**980,576**
4000 Books & Supplies			
4300	Materials & Supplies		39,600
4400	Non Capitalized Equipment		8,000
		Total 4000	**47,600**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		99,414
5300	Dues & Memberships		10,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		30,500
5700	Dir Csts Intrprg/intrfnd Svcs		(37,000)
5800	Other Svcs & Oper Expenditures		135,003
5900	Intergovernmental Fees		-
		Total 5000	**237,917**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		12,897
		Total 7000	**12,897**
	Total Expenditure		**3,122,831**

Starting Balance Unrestricted	**121,054**
Starting Balance Restricted	**8,679**
Revenues	**3,103,263**
Expenditures	**3,122,831**
Net Change (Revenue minus Expenditure)	**(19,568)**
Ending Balance Unrestricted	**101,486**
Ending Balance Restricted	**8,679**

EES: TAL Grants - APPROVED

	Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	145,580
8300 - 8500	State Revenue	991,627
8600 - 8700	Local Revenues	1,784,736
8900 - 8929	Transfer	-
8900	Contribution	19,354
Total Revenue		**2,941,297**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		1,401,535
1900	Other Cert Salaries - Regular		11,687
		Total 1000	**1,413,222**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		51,039
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		10,720
		Total 2000	**61,759**
3000 Employee Benefits			
3100	Benefits - STRS		241,493
3200	Benefits - PERS		13,684
3300	Benefits - OASDI		75,486
3400	Benefits - Health & Welfare		261,452
3500	Benefits - Unemployment		670
3600	Benefits - Workers' Comp Ins		18,593
3700	Retiree Benefits		22,425
3900			-
		Total 3000	**633,803**
4000 Books & Supplies			
4300	Materials & Supplies		207,745
4400	Non Capitalized Equipment		-
		Total 4000	**207,745**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		95,000
5200	Travel & Conferences		381,654
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		4,968
5700	Dir Csts Intrprg/intrfnd Svcs		134,162
5800	Other Svcs & Oper Expenditures		623,331
5900	Intergovernmental Fees		-
		Total 5000	**1,239,115**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		290,780
		Total 7000	**290,780**
	Total Expenditure		**3,846,424**

Starting Balance Unrestricted	**3,571**
Starting Balance Restricted	**1,461,373**
Revenues	**2,941,297**
Expenditures	**3,846,424**
Net Change (Revenue minus Expenditure)	**(905,127)**
Ending Balance Unrestricted	**3,571**
Ending Balance Restricted	**556,246**

EES: TAL Grants - ADOPTED

	Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	144,618
8300 - 8500	State Revenue	557,004
8600 - 8700	Local Revenues	680,109
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**1,381,731**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		720,760
1900	Other Cert Salaries - Regular		6,000
		Total 1000	**726,760**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		138,812
3200	Benefits - PERS		-
3300	Benefits - OASDI		10,444
3400	Benefits - Health & Welfare		133,610
3500	Benefits - Unemployment		358
3600	Benefits - Workers' Comp Ins		9,479
3700	Retiree Benefits		8,040
3900			-
		Total 3000	**300,743**
4000 Books & Supplies			
4300	Materials & Supplies		132,465
4400	Non Capitalized Equipment		3,000
		Total 4000	**135,465**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		151,497
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		37,000
5800	Other Svcs & Oper Expenditures		237,821
5900	Intergovernmental Fees		-
		Total 5000	**426,318**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		143,969
		Total 7000	**143,969**
	Total Expenditure		**1,733,255**

Starting Balance Unrestricted	**3,571**
Starting Balance Restricted	**556,246**
Revenues	**1,381,731**
Expenditures	**1,733,255**
Net Change (Revenue minus Expenditure)	**(351,524)**
Ending Balance Unrestricted	**3,571**
Ending Balance Restricted	**204,722**

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Child Development

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Fund 12 – CHILD DEVELOPMENT FUND

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs. All funds received by a local education agency for, or from the operation of, child development services are covered under the Child Care and Development Service Act. These funds may only be used to operate child care and education programs.

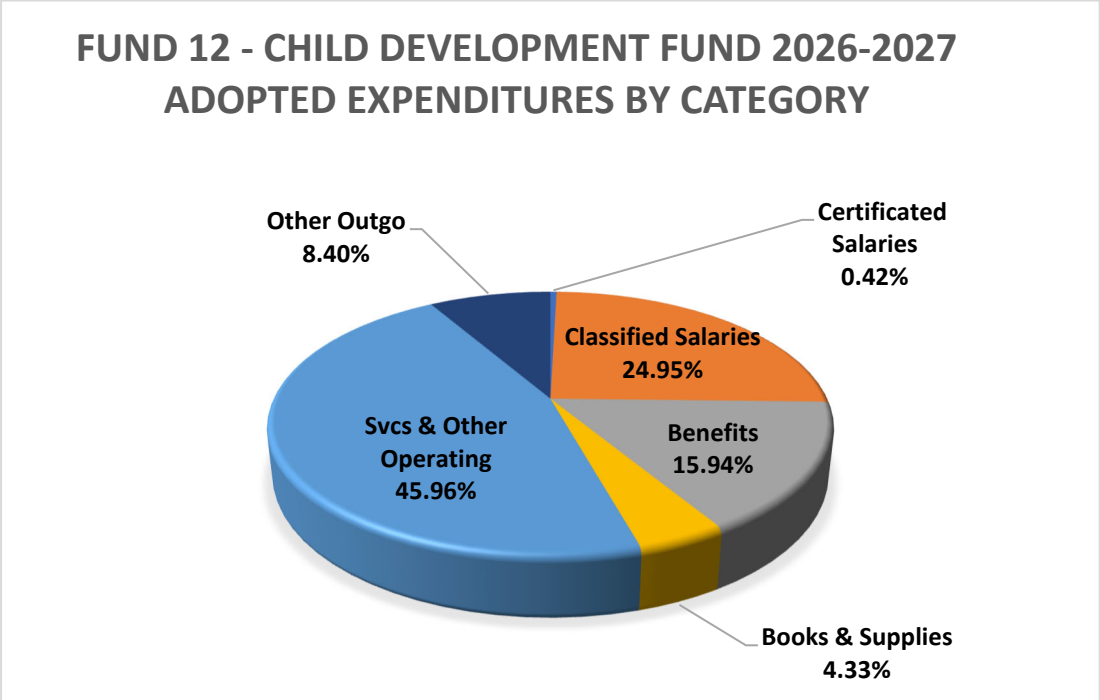
The following is a summary of programs operated within Fund 12:

1. **CCPC - Child Care Planning Council of Sonoma County**
   a. Established in 1991 in accordance with state law Assembly Bill 2141 to provide a forum for the identification of local priorities for child care and to develop policies to meet the needs identified within these priorities.
   b. Funded by the California Department of Social Services
   c. Mandates include conducting a local child care needs assessment, submitting a countywide comprehensive child care plan, establishing local priorities for child care funding, and enhancing collaboration and partnerships in the child care community to meet local needs.

2. **Quality Counts Workforce Pathways** grant is an annual state grant that supports the Early Childhood Education (ECE) workforce by providing incentives to complete professional development training and higher education coursework.

3. **Quality Rating Improvement System** is a countywide program coordinated by a local consortium to provide coaching, external, objective, reliable ECE programs quality assessments, and QRIS incentives and block grants to California State Preschool Program (CSPP) sites.

4. **The Inclusive Early Education and Expansion Program (IEEEP)** is a multi-year grant. The IEEEP is intended to build capacity and expand opportunities for children with disabilities in early learning and care programs.



Child Development / Child Care Planning Council (Fund 12) - APPROVED

Fiscal Year 2025-26

Fund **12 Child Development Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	261,867
8300 - 8500	State Revenue	1,642,954
8600 - 8700	Local Revenues	10,000
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**1,914,821**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		107,913
2400	Clerical & Office Salaries		179,396
2900	Other Classified Salaries		-
		Total 2000	**287,309**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		80,025
3300	Benefits - OASDI		22,794
3400	Benefits - Health & Welfare		89,054
3500	Benefits - Unemployment		149
3600	Benefits - Workers' Comp Ins		4,896
3700	Retiree Benefits		7,800
3900			985
		Total 3000	**205,703**
4000 Books & Supplies			
4300	Materials & Supplies		48,400
4400	Non Capitalized Equipment		20,000
		Total 4000	**68,400**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		335,200
5200	Travel & Conferences		27,409
5300	Dues & Memberships		1,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		14,255
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		861,677
5900	Intergovernmental Fees		-
		Total 5000	**1,239,541**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		142,912
		Total 7000	**142,912**
	Total Expenditure		**1,943,865**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**76,675**
Revenues	**1,914,821**
Expenditures	**1,943,865**
Net Change (Revenue minus Expenditure)	**(29,044)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**47,631**

Child Development / Child Care Planning Council (Fund 12) - ADOPTED

Fiscal Year 2026-27

Fund **12 Child Development Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	216,301
8300 - 8500	State Revenue	872,526
8600 - 8700	Local Revenues	48,000
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**1,136,827**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		4,626
		Total 1000	**4,626**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		109,299
2400	Clerical & Office Salaries		162,399
2900	Other Classified Salaries		-
		Total 2000	**271,698**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		72,903
3300	Benefits - OASDI		21,145
3400	Benefits - Health & Welfare		69,190
3500	Benefits - Unemployment		137
3600	Benefits - Workers' Comp Ins		3,624
3700	Retiree Benefits		6,600
3900			-
		Total 3000	**173,599**
4000 Books & Supplies			
4300	Materials & Supplies		27,200
4400	Non Capitalized Equipment		20,000
		Total 4000	**47,200**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		59,000
5200	Travel & Conferences		39,747
5300	Dues & Memberships		900
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		400,568
5900	Intergovernmental Fees		-
		Total 5000	**500,215**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		91,489
		Total 7000	**91,489**
	Total Expenditure		**1,088,827**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**47,631**
Revenues	**1,136,827**
Expenditures	**1,088,827**
Net Change (Revenue minus Expenditure)	**48,000**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**95,631**

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School Culture & Partnerships Division

School Partnerships and School Safety

SCP CTE Grants

California Adult Education Program

Behavioral Health & Well-Being

SCHOOL CULTURE & PARTNERSHIPS

School Culture and Partnerships supports students, schools, and districts by strengthening school safety, expanding college and career readiness, and elevating student voice through the YouthTruth Survey and Forums.

The department has implemented several initiatives to improve school safety and support students. In collaboration with RESIG, the schools' insurance provider, SCOE introduced the Essential Five program to all county sites. This resource provides concise guidance on five key strategies for responding to emergencies at school. SCOE and district staff have also been trained to conduct threat assessments for students showing signs of crisis, through partnerships with local agencies including county departments, child protective services, and law enforcement. In addition, the department established an emergency message system that includes all districts and supports efficient communication during countywide emergencies. Using the Department of Emergency Management's Code Red system, this platform allows SCOE to communicate directly with district leaders. The department also developed a Safety Plan at a Glance, which condenses critical information such as maps and key contacts to support faster response by first responders. This information will be accessible through the internal systems used by emergency personnel, helping to streamline emergency interventions. Over the last year, the department also created a rapid response team that can assist districts when they determine it is necessary to evacuate a site and reunify students with their families.

The department also supports college and career readiness through a range of coordinated efforts. This work includes providing guidance, resources, and opportunities for students to explore postsecondary options. SCOE collaborates with local businesses, industry partners, other county offices of education, the CTE Foundation, and higher education institutions to expand internships, job shadowing, and career pathway opportunities aligned with workforce needs. The college and career team also serves as an intermediary between Santa Rosa Junior College and local school districts, helping expand early college credit opportunities. As a result, early college credit course offerings have increased five-fold. The newly launched Counseling Collaborative has also provided professional learning for school counselors so they can offer students timely and accurate guidance related to academic planning and postsecondary options.

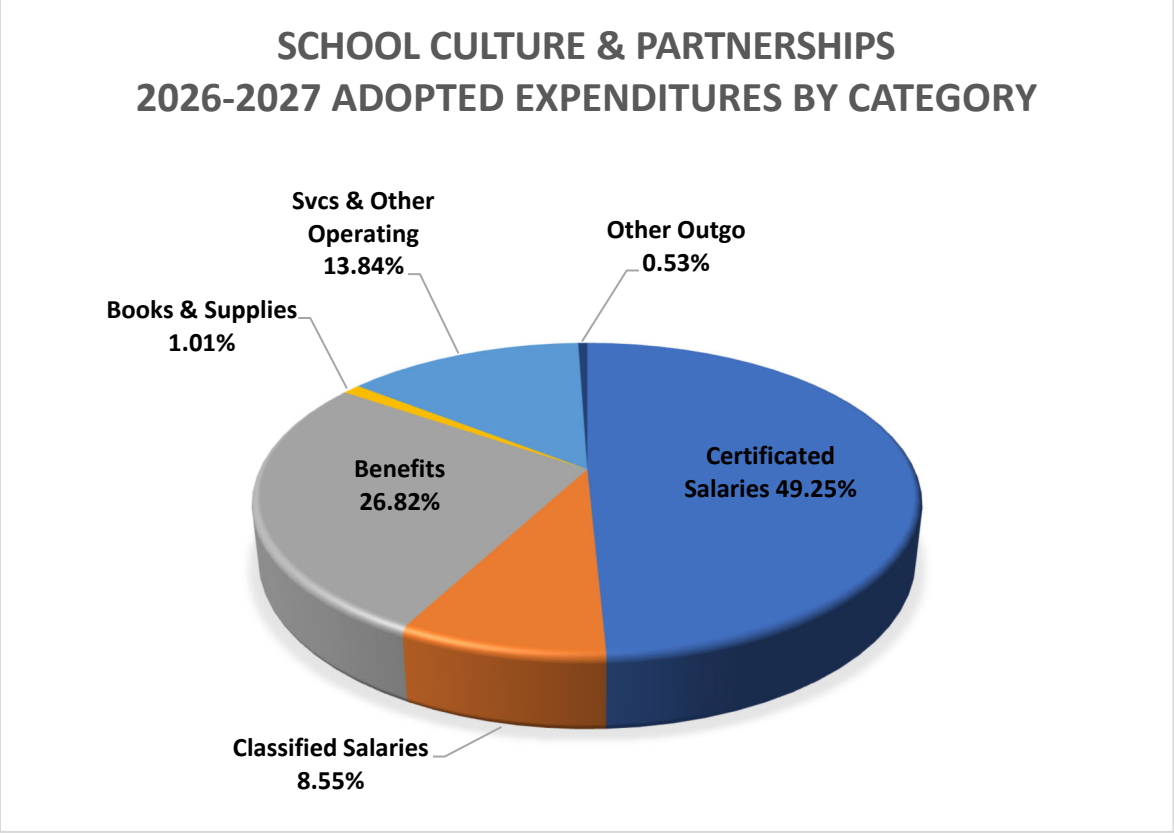
The college and career team also began implementing a 9th grade intervention called SC9UP. The program is designed to help students stay on track for key college and career outcomes, with a particular focus on students who have the greatest likelihood of falling off track during 9th grade. SC9UP tracks key indicators including attendance, course completion, credit accumulation, and GPA, helping schools identify which supports and interventions are most effective in keeping students on track to graduate.

SCOE staff in the School Culture and Partnerships department wrote and received the Strong Workforce Program (SWP) Education Pathways grant and also assisted districts in completing their individual SWP grants. As part of that work, collaborative learning groups have been established for both teachers and administrators and will continue throughout the life of the grant to design and build systems that unify the work across settings. In addition, SCOE was awarded a consortium grant for Golden State Pathways and assisted districts in writing both planning and implementation grants. Through this work, SCOE continues to build a regional ecosystem of support for pathway development across Sonoma County.

SCOE was also awarded the California College Guidance Initiative (CCGI) grant to help districts systematize how they maintain and align local course offerings with the UCOP A-G Course Management Portal. This work also supports the introduction of all Sonoma County districts to CaliforniaColleges.edu, the online platform that connects K–12 education with higher education planning tools.

The department also includes leadership in artificial intelligence to support schools in the effective and responsible use of emerging technologies. The Director of AI provides training for administrators, teachers, and students focused on the instructional use of AI and the ethical considerations that accompany its implementation in schools. Through this work, the Director helps build understanding of how AI can support teaching, learning, and decision-making while reinforcing the importance of responsible use, critical thinking, and sound professional judgment. In addition, the Director of AI provides data analysis to support inquiries related to student outcomes, helping educators and leaders examine patterns, identify areas for improvement, and make more informed decisions. Although this work is primarily carried out through SCOE, the Director also provides workshops and consultation to districts to strengthen local capacity and support effective implementation of school culture initiatives.

Finally, the department leads implementation of the YouthTruth Survey across Sonoma County school districts. The YouthTruth Survey elevates student voice by focusing on how students experience school. It has become an important tool for understanding school climate and is increasingly used by districts and schools to inform LCAP priority areas. The information is also shared with community partners and helps guide the work they do in local schools. To support this process, the department provides customized district reports that clarify areas of strength as well as opportunities for improvement in school culture.



School Culture and Partnerships (SCP) Division - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	2,080,502
Total Revenue		**2,080,502**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		1,035,005
1900	Other Cert Salaries - Regular		-
		Total 1000	**1,035,005**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		124,979
2400	Clerical & Office Salaries		79,866
2900	Other Classified Salaries		-
		Total 2000	**204,845**
3000 Employee Benefits			
3100	Benefits - STRS		200,047
3200	Benefits - PERS		47,332
3300	Benefits - OASDI		30,605
3400	Benefits - Health & Welfare		245,374
3500	Benefits - Unemployment		616
3600	Benefits - Workers' Comp Ins		16,502
3700	Retiree Benefits		19,100
3900			-
		Total 3000	**559,576**
4000 Books & Supplies			
4300	Materials & Supplies		13,000
4400	Non Capitalized Equipment		8,250
		Total 4000	**21,250**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		65,168
5300	Dues & Memberships		7,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		7,200
5700	Dir Csts Intrprg/intrfnd Svcs		2,000
5800	Other Svcs & Oper Expenditures		178,458
5900	Intergovernmental Fees		-
		Total 5000	**259,826**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		-
6500	Equipment Replacement		-
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**2,080,502**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**2,080,502**
Expenditures	**2,080,502**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

School Culture and Partnerships (SCP) Division - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	2,291,706
Total Revenue		**2,291,706**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		1,159,364
1900	Other Cert Salaries - Regular		-
		Total 1000	**1,159,364**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		127,061
2400	Clerical & Office Salaries		90,720
2900	Other Classified Salaries		-
		Total 2000	**217,781**
3000 Employee Benefits			
3100	Benefits - STRS		221,439
3200	Benefits - PERS		57,494
3300	Benefits - OASDI		32,380
3400	Benefits - Health & Welfare		284,822
3500	Benefits - Unemployment		672
3600	Benefits - Workers' Comp Ins		18,001
3700	Retiree Benefits		19,980
3900			-
		Total 3000	**634,788**
4000 Books & Supplies			
4300	Materials & Supplies		13,000
4400	Non Capitalized Equipment		7,500
		Total 4000	**20,500**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		66,523
5300	Dues & Memberships		7,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		5,500
5700	Dir Csts Intrprg/intrfnd Svcs		2,250
5800	Other Svcs & Oper Expenditures		178,000
5900	Intergovernmental Fees		-
		Total 5000	**259,273**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		-
6500	Equipment Replacement		-
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**2,291,706**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**2,291,706**
Expenditures	**2,291,706**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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SCP CTE Grants

SCP: SCP Grants - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	1,040,914
8600 - 8700	Local Revenues	41,625
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**1,082,539**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		117,321
1900	Other Cert Salaries - Regular		-
		Total 1000	**117,321**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		22,409
3200	Benefits - PERS		-
3300	Benefits - OASDI		1,704
3400	Benefits - Health & Welfare		31,865
3500	Benefits - Unemployment		59
3600	Benefits - Workers' Comp Ins		1,536
3700	Retiree Benefits		2,064
3900			-
		Total 3000	**59,637**
4000 Books & Supplies			
4300	Materials & Supplies		63,932
4400	Non Capitalized Equipment		61,434
		Total 4000	**125,366**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		90,506
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		1,800
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		111,005
5900	Intergovernmental Fees		-
		Total 5000	**203,311**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		492,617
7300	Other Outgo: Direct Support/indirect Costs		25,127
		Total 7000	**517,744**
	Total Expenditure		**1,023,379**

Starting Balance Unrestricted	**5,003**
Starting Balance Restricted	**313,067**
Revenues	**1,082,539**
Expenditures	**1,023,379**
Net Change (Revenue minus Expenditure)	**59,160**
Ending Balance Unrestricted	**5,003**
Ending Balance Restricted	**372,227**

SCP: SCP Grants - ADOPTED

	Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	150,000
8600 - 8700	Local Revenues	24,938
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**174,938**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		95,097
1900	Other Cert Salaries - Regular		-
		Total 1000	**95,097**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		18,163
3200	Benefits - PERS		-
3300	Benefits - OASDI		1,383
3400	Benefits - Health & Welfare		26,092
3500	Benefits - Unemployment		48
3600	Benefits - Workers' Comp Ins		1,244
3700	Retiree Benefits		1,538
3900			-
		Total 3000	**48,468**
4000 Books & Supplies			
4300	Materials & Supplies		5,414
4400	Non Capitalized Equipment		-
		Total 4000	**5,414**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		11,935
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		11,000
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		70,308
5900	Intergovernmental Fees		-
		Total 5000	**93,243**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		13,444
		Total 7000	**13,444**
	Total Expenditure		**255,666**

Starting Balance Unrestricted	**5,003**
Starting Balance Restricted	**372,227**
Revenues	**174,938**
Expenditures	**255,666**
Net Change (Revenue minus Expenditure)	**(80,728)**
Ending Balance Unrestricted	**5,003**
Ending Balance Restricted	**291,499**

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California Adult Education Program

California Adult Education Program (Fund 11) - APPROVED

Fiscal Year 2025-26

Fund **11 Adult Education**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	248,867
8600 - 8700	Local Revenues	10,000
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**258,867**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		57,420
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		30,000
1900	Other Cert Salaries - Regular		-
		Total 1000	**87,420**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		2,052
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		-
		Total 2000	**2,052**
3000 Employee Benefits			
3100	Benefits - STRS		5,891
3200	Benefits - PERS		1,094
3300	Benefits - OASDI		1,637
3400	Benefits - Health & Welfare		-
3500	Benefits - Unemployment		53
3600	Benefits - Workers' Comp Ins		1,360
3700	Retiree Benefits		-
3900			-
		Total 3000	**10,035**
4000 Books & Supplies			
4300	Materials & Supplies		27,210
4400	Non Capitalized Equipment		2,000
		Total 4000	**29,210**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		4,000
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		5,400
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		32,110
5900	Intergovernmental Fees		-
		Total 5000	**41,510**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		124,434
7300	Other Outgo: Direct Support/indirect Costs		8,511
		Total 7000	**132,945**
	Total Expenditure		**303,172**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**196,963**
Revenues	**258,867**
Expenditures	**303,172**
Net Change (Revenue minus Expenditure)	**(44,305)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**152,658**

California Adult Education Program (Fund 11) - ADOPTED

	Fiscal Year 2026-27

Fund **11 Adult Education**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	250,000
8600 - 8700	Local Revenues	10,000
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**260,000**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		61,777
1200	Cert Pupil Support Salaries		30,000
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		-
		Total 1000	**91,777**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		6,019
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**6,019**
3000 Employee Benefits			
3100	Benefits - STRS		10,588
3200	Benefits - PERS		1,614
3300	Benefits - OASDI		1,791
3400	Benefits - Health & Welfare		-
3500	Benefits - Unemployment		49
3600	Benefits - Workers' Comp Ins		1,271
3700	Retiree Benefits		-
3900			-
		Total 3000	**15,313**
4000 Books & Supplies			
4300	Materials & Supplies		41,210
4400	Non Capitalized Equipment		-
		Total 4000	**41,210**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		4,000
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		7,600
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		46,833
5900	Intergovernmental Fees		-
		Total 5000	**58,433**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		125,000
7300	Other Outgo: Direct Support/indirect Costs		10,637
		Total 7000	**135,637**
	Total Expenditure		**348,389**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**152,658**
Revenues	**260,000**
Expenditures	**348,389**
Net Change (Revenue minus Expenditure)	**(88,389)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**64,269**

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Behavioral Health
and
Well-Being

BEHAVIORAL HEALTH & WELL-BEING

The Behavioral Health and Well-being department is committed to advancing equity by enhancing mental health, well-being, and educational outcomes for every student, family, and staff member in Sonoma County. Through a multi-tiered approach grounded in data-driven collaborations with districts, our department develops and facilitates culturally responsive and inclusive mental health and wellness initiatives within schools. Our aim is to bolster protective factors, with a particular emphasis on supporting marginalized communities, beginning with those who are most marginalized in our society.

This coming year we will continue to focus on expanding sustainable mental health services in Sonoma County school districts where resources and structures are often limited. Through various initiatives, programs, and partnerships, we will work to transform schools into centers of wellness. One key aspect of this work is the county-wide School-Based Behavioral Health Interest Group that brings together educators, students, families, community-based organizations, and health providers on a quarterly basis to share and learn from each other so successful programs and partnerships can be replicated throughout Sonoma County schools.

To help address the ongoing need for school-based mental health providers, we will work with districts to establish a career pipeline that can include a peer-to-peer counseling program, certified wellness coaches (and interns), counseling interns, as well as associate and licensed clinicians. Technical and coaching support will be provided to districts for the behavioral health positions that can draw down reimbursement for services provided (certified wellness coaches, associate & licensed clinicians).

Entering its second year, our Peer-to-Peer Resource program has successfully expanded into a multi-site pilot - currently active in two high schools, one middle school, and Behavioral Health & Well-being's 30-student SCOE Youth Committee - focused on institutionalizing student-led mental health and restorative practices. To support this effort, we launched a comprehensive Peer Support Curriculum that meets A-G requirements and allows students to earn credit while building skills in empathy, mentorship, and community stewardship. To ensure long-term sustainability and equity, we are offering this framework and dedicated first-year teacher support to our partner schools. By developing this program carefully and incorporating feedback from educators and Sonoma County youth, we are refining a scalable, high-impact model that removes financial barriers to student well-being and empowers the next generation of campus leaders.

Through the Certified Wellness Coach Employer Support Grant, we have partnered with 5 districts and 2 community-based organizations, which will allow for the recruitment, training, and supervision of up to 50 Certified Wellness Coaches (CWC) and 30 Wellness Coach Interns (WCI) to support multiple school sites throughout Sonoma County.

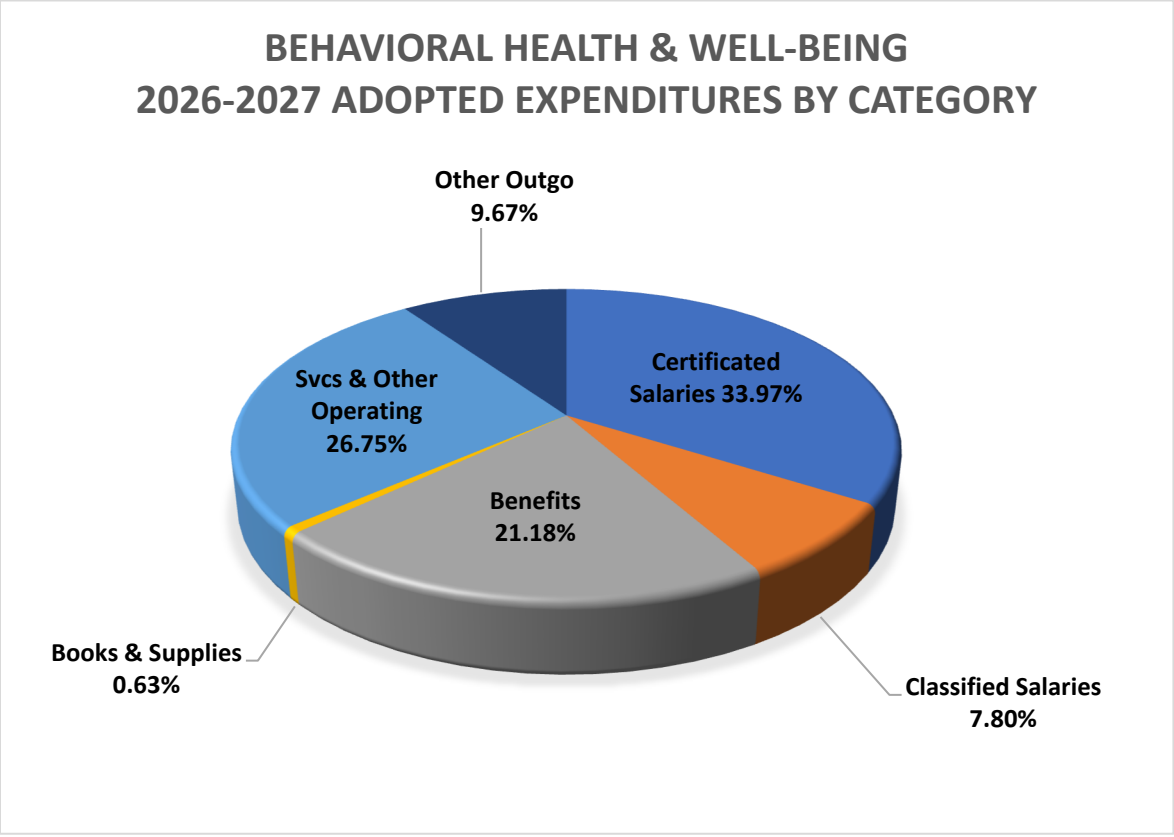
We will continue to partner with universities to supervise masters-level interns who provide counseling services under the direction of a licensed supervisor. This program aligns with SCOE's mission as an educational institution and works to address a general shortage of culturally responsive mental health clinicians in our community, encouraging emerging clinicians to consider providing service in schools.

The Behavioral Health & Well-Being team is continuing to actively collaborate with Sonoma County school districts to maintain wellness centers at several school campuses. These centers, co-created with students, prioritize their physical, social, and emotional well-being. By expanding access to mental health and wellness services, these spaces empower students to seek support readily available on campus, fostering a culture of student-centered care and justice.

Additional ongoing areas of focus for our department in the coming school year include providing school-based clinicians and counselors with training and resources, increasing districts' internal capacity for supporting student wellness at all three tiers, providing suicide prevention programming and supports county-wide for

students, staff, and the community, as well as providing guidance and capacity-building support for school sites to decrease absenteeism and school avoidance. Recognizing that our impact depends on the expertise of our team, we have increased the professional development allotment to further enhance staff learning and ensure our educators remain at the forefront of evidence-based practices. As a county-wide resource hub for school-based mental health and wellness, we offer direct support, coaching, and consultation, along with curating and disseminating a resource bank of best practice recommendations and tools. Furthermore, we are actively collaborating with community-based organizations to develop sustainable solutions for supporting families throughout the county, offering training and consultation in both English and Spanish to ensure inclusivity and accessibility.

To support all of these areas of focus and to grow the sustainability of school-based mental health and wellness supports, our department is helping lead Sonoma County LEAs in becoming operationally ready to access the new CYBHI Multi-Payer Fee Schedule (Fee Schedule). The Fee Schedule is a new way to fund school-based behavioral health services for children and youth in California. It establishes a specific set of behavioral health services and rates at which Medi-Cal, Commercial Insurance and Disability Insurance plans are required to reimburse LEAs for services provided to all students. Through our department, we are creating a consortium of 28 LEAs made-up of medium and small districts, as well as, some independent charters for accessing the Fee Schedule. These LEAs will access an electronic health record system purchased by SCOE to submit claims for services and receive reimbursement for those claims. Ongoing training and technical support will be provided to the districts participating in the consortium as well as the 14 LEAs that are independently working to access the fee schedule with technical assistance from SCOE.



SCP: Behavioral Health and Well-being (BHW) - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	510
8900 - 8929	Transfer	-
8900	Contribution	1,135,425
Total Revenue		**1,135,935**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		390,011
1300	Cert Suprvsrs' & Admins' Sal		190,980
1900	Other Cert Salaries - Regular		1,500
		Total 1000	**582,491**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		880
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		15,205
2900	Other Classified Salaries		58,500
		Total 2000	**74,585**
3000 Employee Benefits			
3100	Benefits - STRS		115,937
3200	Benefits - PERS		5,099
3300	Benefits - OASDI		12,668
3400	Benefits - Health & Welfare		158,315
3500	Benefits - Unemployment		343
3600	Benefits - Workers' Comp Ins		8,867
3700	Retiree Benefits		9,384
3900			-
		Total 3000	**310,613**
4000 Books & Supplies			
4300	Materials & Supplies		4,500
4400	Non Capitalized Equipment		12,500
		Total 4000	**17,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		16,182
5300	Dues & Memberships		500
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		954
5700	Dir Csts Intrprg/intrfnd Svcs		310
5800	Other Svcs & Oper Expenditures		132,800
5900	Intergovernmental Fees		-
		Total 5000	**150,746**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		500
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**500**
	Total Expenditure		**1,135,935**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,135,935**
Expenditures	**1,135,935**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

SCP: Behavioral Health and Well-being (BHW) - ADOPTED

	Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	1,340,000
Total Revenue		**1,340,000**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		432,866
1300	Cert Suprvsrs' & Admins' Sal		174,054
1900	Other Cert Salaries - Regular		-
		Total 1000	**606,920**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		70,621
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		86,439
2900	Other Classified Salaries		-
		Total 2000	**157,060**
3000 Employee Benefits			
3100	Benefits - STRS		115,923
3200	Benefits - PERS		41,464
3300	Benefits - OASDI		20,310
3400	Benefits - Health & Welfare		226,123
3500	Benefits - Unemployment		373
3600	Benefits - Workers' Comp Ins		9,962
3700	Retiree Benefits		8,424
3900			-
		Total 3000	**422,579**
4000 Books & Supplies			
4300	Materials & Supplies		7,272
4400	Non Capitalized Equipment		12,500
		Total 4000	**19,772**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		43,317
5300	Dues & Memberships		500
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		310
5800	Other Svcs & Oper Expenditures		49,120
5900	Intergovernmental Fees		-
		Total 5000	**93,247**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		40,422
		Total 7000	**40,422**
	Total Expenditure		**1,340,000**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,340,000**
Expenditures	**1,340,000**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

SCP: BHW Grants - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	4,632,906
8600 - 8700	Local Revenues	503,742
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**5,136,648**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		635,925
1300	Cert Suprvsrs' & Admins' Sal		311,638
1900	Other Cert Salaries - Regular		-
		Total 1000	**947,563**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		184,680
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		64,040
2900	Other Classified Salaries		-
		Total 2000	**248,720**
3000 Employee Benefits			
3100	Benefits - STRS		166,722
3200	Benefits - PERS		80,385
3300	Benefits - OASDI		35,214
3400	Benefits - Health & Welfare		299,218
3500	Benefits - Unemployment		576
3600	Benefits - Workers' Comp Ins		15,430
3700	Retiree Benefits		22,322
3900			-
		Total 3000	**619,867**
4000 Books & Supplies			
4300	Materials & Supplies		18,912
4400	Non Capitalized Equipment		6,500
		Total 4000	**25,412**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		107,551
5200	Travel & Conferences		-
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		2,500
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		3,287,255
5900	Intergovernmental Fees		-
		Total 5000	**3,397,306**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		281,609
7300	Other Outgo: Direct Support/indirect Costs		487,532
		Total 7000	**769,141**
	Total Expenditure		**6,008,009**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**3,178,464**
Revenues	**5,136,648**
Expenditures	**6,008,009**
Net Change (Revenue minus Expenditure)	**(871,361)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**2,307,103**

SCP: BHW Grants - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	1,445,826
8600 - 8700	Local Revenues	304,389
8900 - 8929	Transfer	-
8900	Contribution	(455,000)
Total Revenue		**1,295,215**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		426,814
1300	Cert Suprvsrs' & Admins' Sal		374,160
1900	Other Cert Salaries - Regular		-
		Total 1000	**800,974**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		91,120
2300	Class Suprvsrs' & Admins' Sal		75,000
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		-
		Total 2000	**166,120**
3000 Employee Benefits			
3100	Benefits - STRS		149,064
3200	Benefits - PERS		29,483
3300	Benefits - OASDI		25,129
3400	Benefits - Health & Welfare		222,633
3500	Benefits - Unemployment		472
3600	Benefits - Workers' Comp Ins		12,637
3700	Retiree Benefits		15,778
3900			-
		Total 3000	**455,196**
4000 Books & Supplies			
4300	Materials & Supplies		6,157
4400	Non Capitalized Equipment		-
		Total 4000	**6,157**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		45,174
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		970,443
5900	Intergovernmental Fees		-
		Total 5000	**1,015,617**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		140,804
7300	Other Outgo: Direct Support/indirect Costs		219,744
		Total 7000	**360,548**
	Total Expenditure		**2,804,612**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**2,307,103**
Revenues	**1,295,215**
Expenditures	**2,804,612**
Net Change (Revenue minus Expenditure)	**(1,509,397)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**797,706**

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Educator Advancement Division

21 CSLA Grant

Equity Lead Grant

Community Coalition

North Coast School of Education

EDUCATOR ADVANCEMENT DIVISION

The Educator Advancement Division supports strong and responsive educational systems through educator leadership development, workforce advancement, and collaborative community partnerships. The division focuses on three key areas: leadership development, educator preparation and advancement, and regional collaboration that advances equity and responsiveness in schools. The division supports educators at every stage of their careers—from intern teachers to experienced administrators—through four key departments: 21st Century California School Leadership Academy (21CSLA), Community Coalitions, Equity Lead Grant, and North Coast School of Education (NCSOE). Community Coalitions convenes educators, families, students, and community partners to elevate community voice, strengthen partnerships, and improve outcomes for historically underserved student groups across Sonoma County. NCSOE offers credentialing programs, coaching, scholarships, and university partnerships to help new and aspiring teachers and administrators enter and grow in the profession. As the regional lead for 21CSLA, SCOE provides equity-focused professional learning and individualized coaching to develop educational leaders equipped to interrogate systems, shift mindsets, and lead transformational change. Through the Equity Lead Grant, SCOE leads statewide initiatives to improve outcomes for Black students and students of color while strengthening educator support systems and advancing leadership aligned with LCAP goals. Together, these efforts create a clear, supported pathway for educators to advance and lead with equity throughout their careers.

21st CENTURY CALIFORNIA SCHOOL LEADERSHIP ACADEMY (21CSLA)

The 21st Century California School Leadership Academy (21CSLA) is a statewide effort to strengthen the capacity of school and system leaders across California. Established through legislation such as California SB75, the initiative ensures that federal Title II funds are intentionally directed toward high quality professional learning for educators, specifically school leaders.

This focus is significant. 21CSLA is one of the few initiatives in the state designed explicitly to support the ongoing development of principals, assistant principals, teacher leaders and district leaders. As a result of this legislation and funding structure, all professional learning offerings provided through 21CSLA are free to participants, removing financial barriers to access.

Through statewide and regional partnerships, 21CSLA delivers research-based learning experiences that include leadership coaching, communities of practice, and targeted professional development. These offerings are grounded in equity, continuous improvement, and instructional leadership, with a clear aim to build leaders' capacity to create school systems where all students, especially those furthest from justice, experience a strong culture of belonging and improved academic outcomes.

COMMUNITY COALITION

The Community Coalitions initiative will convene school leaders, educators, families, nonprofit organizations, government agencies, faith-based organizations, and community advocates to support the unique needs of specific student populations across Sonoma County. Through ongoing collaboration, coalitions will use student outcome data and community perspectives to identify barriers to opportunity and highlight effective practices across districts and communities. This work is designed to elevate community voice, strengthen partnerships, and inform educational leadership, professional learning, and decision-making that improves outcomes, belonging, and success for all students.

EQUITY LEAD GRANT

The Equity Leads grant, GENIUS Initiative advances a comprehensive approach to educational equity grounded in four core principles: exploring belief systems to begin the work, creating systems that facilitate and support learning, ensuring culturally relevant, sustaining, and revitalizing high-quality instruction, and mitigating the accumulation of disadvantage. These principles anchor the work across mindset, systems, and instructional practice.

Through its leadership in California's Equity Lead Grant initiative, SCOE serves as a state and regional lead, partnering with districts and county offices across the state to strengthen systems and improve outcomes for historically underserved students. As part of this effort, the Equity Leads Initiative works in alignment with the GENIUS Initiative (Genuine, Empathy, Nurturing, Intellect, for Underserved Students), bringing together educators, school leaders, and state and regional partners for technical support and collaborative learning focused on equitable systems change.

Through communities of practice, coaching, tiered technical assistance, and shared inquiry, the Equity Leads Initiative supports leaders in identifying opportunity gaps, addressing systemic barriers, and strengthening inclusive practices, ensuring all students have the opportunity to thrive.

NORTH COAST SCHOOL OF EDUCATION

The North Coast School of Education (NCSOE) partners with the Commission on Teacher Credentialing (CTC) and regional educational agencies to provide state-accredited credentialing and induction programs for teachers and administrators. Through programs including Teacher Induction, Be-A-Teacher (BAT) Intern, Career Technical Education (CTE), Preliminary Administrative Services Credential (PASC), and Administrator Induction (AIP), NCSOE delivers research-based professional learning, mentoring, coaching, credentialing support, and leadership development designed to prepare and sustain equity-centered educators and administrators who can effectively support students, schools, and communities across the region.

Be-A-Teacher Intern Program

The Be A Teacher (BAT) Intern Program provides a rigorous, equity-centered, and job-embedded pathway for aspiring educators to earn their California teaching credential while serving as the teacher of record in partner school districts. The two-year program integrates standards-aligned coursework, supervised clinical practice, individualized mentoring, and ongoing coaching to prepare Candidates to effectively serve diverse student populations across Multiple Subject, Single Subject, and Education Specialist credential pathways. Candidates receive support from district-employed Mentors, program supervisors, faculty, and program staff through structured observations, feedback cycles, and aligned field experiences connected directly to coursework and the Teaching Performance Expectations (TPEs). Grounded in continuous improvement and collaboration with districts, faculty, and community partners, the BAT Intern Program remains committed to preparing culturally responsive, reflective, and highly effective educators equipped to meet the evolving needs of California schools and students.

North Coast Teacher Induction Program

The North Coast Teacher Induction Program (NCTIP) provides a comprehensive, equity-centered induction experience designed to support new teachers in clearing their California teaching credential and developing as reflective, effective educators. Grounded in the California Standards for the Teaching Profession (CSTPs), the program integrates individualized mentoring, coaching, professional learning, and job-embedded inquiry through the development and implementation of Individualized Learning Plans (ILPs). Candidates receive

ongoing support from trained Mentors, program staff, and district partners through collaborative reflection, classroom-based application, and continuous feedback cycles that connect professional learning directly to instructional practice and student outcomes. Through strong partnerships with districts and a commitment to continuous improvement, NCTIP ensures equitable access to high-quality induction experiences that strengthen teacher growth, retention, and long-term success in serving diverse student populations.

Career Technical Education Credential Program (Designated Subjects)

The North Coast School of Education (NCSOE) Career Technical Education (CTE) Credential Program provides flexible, equity-centered pathways for industry professionals and experienced educators seeking to earn a California CTE credential. Serving Candidates across Northern California, the program offers New Credential Holder, New Credential Holder Extended, and Existing Credential Holder pathways designed to meet varying levels of teaching experience and employment status. Through a blended learning model that integrates asynchronous coursework, live seminar instruction, mentorship, classroom observation, and field-based application, Candidates develop the knowledge and skills necessary to deliver high-quality career technical education aligned to California CTE Credentialing Standards. The program emphasizes strong connections between coursework and practice through reflective field experiences, mentor feedback, standards-aligned assessments, and individualized support from program staff, mentors, and instructors. Grounded in continuous improvement and collaboration with districts, industry partners, and educational leaders, the CTE Credential Program prepares Candidates to become effective, responsive educators who support career readiness and equitable learning opportunities for diverse student populations.

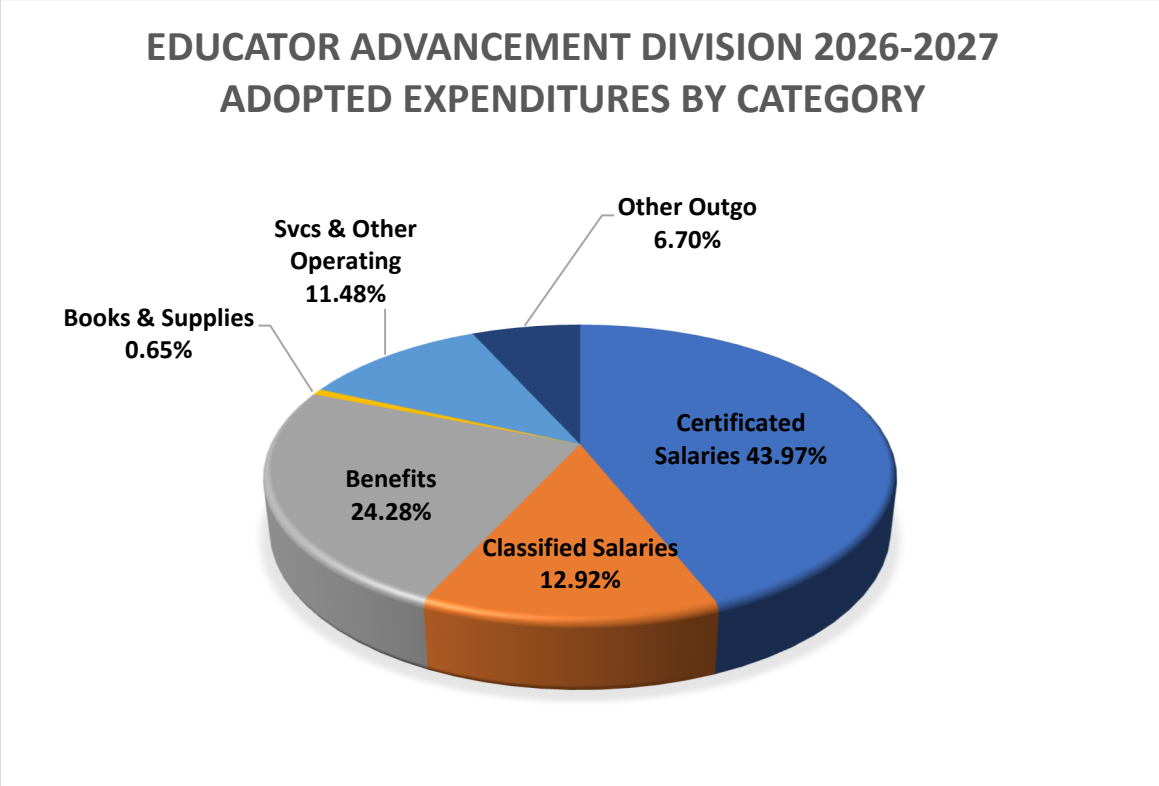
Preliminary Administrative Services Credential Program

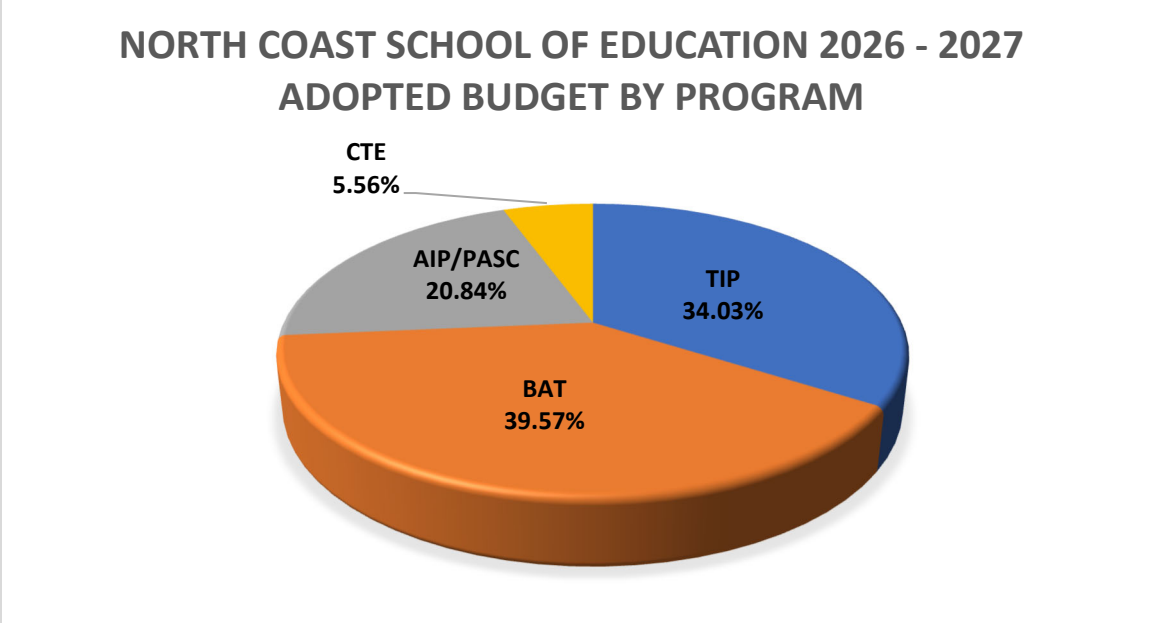
The North Coast School of Education (NCSOE) Preliminary Administrative Services Credential (PASC) Program prepares equity-centered educational leaders through a rigorous, hybrid ten-month credential pathway grounded in the California Professional Standards for Educational Leaders (CPSELs), California Administrator Performance Expectations (CAPEs), and California Administrator Content Expectations (CACEs). Designed to develop culturally responsive administrators prepared to lead systems change and advance equitable outcomes for all students, the program integrates in-person instruction, online learning seminars, and job-embedded fieldwork aligned to authentic leadership practice and CalAPA requirements. Candidates receive layered support from Course Instructors, Online Learning Seminar Facilitators, District Advisors, and Faculty Supervisors through mentorship, reflective feedback, collaborative inquiry, and continuous progress monitoring. Through structured coursework, fieldwork experiences, leadership cycles, and ongoing formative assessment, Candidates build the knowledge, skills, and dispositions necessary to lead inclusive, student-centered school communities. Grounded in continuous improvement and strong collaboration with districts, higher education partners, and advisory constituents, the PASC Program remains committed to developing reflective, equity-driven leaders equipped to navigate complex educational challenges and improve outcomes for diverse school communities.

Administrative Induction Program

The North Coast School of Education (NCSOE) Administrator Induction Program (AIP) provides a comprehensive, equity-centered, two-year induction pathway designed to support newly credentialed administrators in earning their Clear Administrative Services Credential through individualized, job-embedded leadership development. Grounded in the California Professional Standards for Educational Leaders (CPSELs), the program emphasizes culturally responsive, anti-racist leadership practices that prepare Preliminary Administrators (PAs) to advance equitable outcomes and systems-level change in PreK–12 schools. Central to the program is the development and implementation of an Individual Induction Plan (IIP), which is collaboratively created by the PA and Coach using self-assessment data, leadership goals, and evidence aligned to the CPSELs to guide ongoing professional growth and reflective practice. Through ongoing one-on-one

coaching, observation cycles, professional learning seminars, collaborative inquiry, and individualized support, PAs engage in authentic leadership experiences directly connected to their current administrative roles and district contexts. Coaches and program staff provide continuous formative feedback, progress monitoring, and equity-centered guidance to support leadership growth and successful completion of credential requirements. Organized through regional cohorts and strong partnerships with districts across Sonoma, Marin, and surrounding counties, the AIP fosters meaningful professional learning communities that strengthen leadership capacity, promote continuous improvement, and support the long-term success and retention of educational leaders.





Educator Advancement (EA) Division - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	617,040
Total Revenue		**617,040**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		226,024
1900	Other Cert Salaries - Regular		-
		Total 1000	**226,024**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		119,209
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		-
		Total 2000	**119,209**
3000 Employee Benefits			
3100	Benefits - STRS		42,150
3200	Benefits - PERS		31,014
3300	Benefits - OASDI		11,893
3400	Benefits - Health & Welfare		38,873
3500	Benefits - Unemployment		167
3600	Benefits - Workers' Comp Ins		4,425
3700	Retiree Benefits		4,560
3900			-
		Total 3000	**133,082**
4000 Books & Supplies			
4300	Materials & Supplies		22,696
4400	Non Capitalized Equipment		2,513
		Total 4000	**25,209**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		18,790
5300	Dues & Memberships		4,141
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		8,340
5700	Dir Csts Intrprg/intrfnd Svcs		1,360
5800	Other Svcs & Oper Expenditures		80,856
5900	Intergovernmental Fees		29
		Total 5000	**113,516**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**617,040**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**617,040**
Expenditures	**617,040**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Educator Advancement (EA) Division - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	957,635
Total Revenue		**957,635**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		344,650
1900	Other Cert Salaries - Regular		-
		Total 1000	**344,650**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		131,541
2400	Clerical & Office Salaries		14,847
2900	Other Classified Salaries		-
		Total 2000	**146,388**
3000 Employee Benefits			
3100	Benefits - STRS		65,828
3200	Benefits - PERS		38,647
3300	Benefits - OASDI		15,857
3400	Benefits - Health & Welfare		72,551
3500	Benefits - Unemployment		242
3600	Benefits - Workers' Comp Ins		6,395
3700	Retiree Benefits		4,800
3900			-
		Total 3000	**204,320**
4000 Books & Supplies			
4300	Materials & Supplies		17,250
4400	Non Capitalized Equipment		10,000
		Total 4000	**27,250**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		17,100
5300	Dues & Memberships		8,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		6,750
5700	Dir Csts Intrprg/intrfnd Svcs		1,625
5800	Other Svcs & Oper Expenditures		201,552
5900	Intergovernmental Fees		-
		Total 5000	**235,027**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**957,635**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**957,635**
Expenditures	**957,635**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

EA: EA Grants - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	1,223,194
8300 - 8500	State Revenue	1,175,725
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**2,398,919**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		572,636
1900	Other Cert Salaries - Regular		137,219
		Total 1000	**709,855**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		2,412
2400	Clerical & Office Salaries		57,372
2900	Other Classified Salaries		-
		Total 2000	**59,784**
3000 Employee Benefits			
3100	Benefits - STRS		163,499
3200	Benefits - PERS		13,631
3300	Benefits - OASDI		13,141
3400	Benefits - Health & Welfare		71,326
3500	Benefits - Unemployment		288
3600	Benefits - Workers' Comp Ins		7,556
3700	Retiree Benefits		9,454
3900			-
		Total 3000	**278,895**
4000 Books & Supplies			
4300	Materials & Supplies		55,531
4400	Non Capitalized Equipment		-
		Total 4000	**55,531**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		157,567
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		1,106,540
5900	Intergovernmental Fees		-
		Total 5000	**1,264,107**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		230,896
		Total 7000	**230,896**
	Total Expenditure		**2,599,068**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**200,149**
Revenues	**2,398,919**
Expenditures	**2,599,068**
Net Change (Revenue minus Expenditure)	**(200,149)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

EA: EA Grants - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	258,689
8300 - 8500	State Revenue	658,735
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**917,424**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		334,977
1900	Other Cert Salaries - Regular		3,000
		Total 1000	**337,977**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		55,183
2900	Other Classified Salaries		-
		Total 2000	**55,183**
3000 Employee Benefits			
3100	Benefits - STRS		64,554
3200	Benefits - PERS		14,568
3300	Benefits - OASDI		9,123
3400	Benefits - Health & Welfare		93,254
3500	Benefits - Unemployment		197
3600	Benefits - Workers' Comp Ins		5,110
3700	Retiree Benefits		-
3900			-
		Total 3000	**186,806**
4000 Books & Supplies			
4300	Materials & Supplies		4,768
4400	Non Capitalized Equipment		-
		Total 4000	**4,768**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		14,040
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		237,149
5900	Intergovernmental Fees		-
		Total 5000	**251,189**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		81,501
		Total 7000	**81,501**
	Total Expenditure		**917,424**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**917,424**
Expenditures	**917,424**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Community Coalition

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EA: Community Coalition - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	360,866
Total Revenue		**360,866**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		92,351
1900	Other Cert Salaries - Regular		57,102
		Total 1000	**149,453**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		70,506
2900	Other Classified Salaries		-
		Total 2000	**70,506**
3000 Employee Benefits			
3100	Benefits - STRS		5,362
3200	Benefits - PERS		23,926
3300	Benefits - OASDI		5,393
3400	Benefits - Health & Welfare		64,809
3500	Benefits - Unemployment		35
3600	Benefits - Workers' Comp Ins		917
3700	Retiree Benefits		-
3900			-
		Total 3000	**100,442**
4000 Books & Supplies			
4300	Materials & Supplies		3,000
4400	Non Capitalized Equipment		-
		Total 4000	**3,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		14,447
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		23,018
5900	Intergovernmental Fees		-
		Total 5000	**37,465**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**360,866**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**360,866**
Expenditures	**360,866**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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North Coast School
of
Education

EA: North Coast School Of Education (NCSOE) - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	838,726
8600 - 8700	Local Revenues	2,345,681
8900 - 8929	Transfer	-
8900	Contribution	229,779
Total Revenue		**3,414,186**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		180,062
1900	Other Cert Salaries - Regular		1,366,365
		Total 1000	**1,546,427**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		118,272
2400	Clerical & Office Salaries		252,123
2900	Other Classified Salaries		-
		Total 2000	**370,395**
3000 Employee Benefits			
3100	Benefits - STRS		298,951
3200	Benefits - PERS		97,215
3300	Benefits - OASDI		50,776
3400	Benefits - Health & Welfare		241,323
3500	Benefits - Unemployment		958
3600	Benefits - Workers' Comp Ins		30,676
3700	Retiree Benefits		21,528
3900			-
		Total 3000	**741,427**
4000 Books & Supplies			
4300	Materials & Supplies		12,745
4400	Non Capitalized Equipment		-
		Total 4000	**12,745**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		17,982
5300	Dues & Memberships		250
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		(118,412)
5800	Other Svcs & Oper Expenditures		752,078
5900	Intergovernmental Fees		-
		Total 5000	**651,898**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		262,389
		Total 7000	**262,389**
	Total Expenditure		**3,585,281**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**1,328,620**
Revenues	**3,414,186**
Expenditures	**3,585,281**
Net Change (Revenue minus Expenditure)	**(171,095)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**1,157,525**

EA: North Coast School Of Education (NCSOE) - ADOPTED

	Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	2,230,655
8900 - 8929	Transfer	-
8900	Contribution	890,969
Total Revenue		**3,121,624**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		182,700
1900	Other Cert Salaries - Regular		1,341,025
		Total 1000	**1,523,725**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		118,528
2400	Clerical & Office Salaries		301,251
2900	Other Classified Salaries		-
		Total 2000	**419,779**
3000 Employee Benefits			
3100	Benefits - STRS		292,180
3200	Benefits - PERS		110,822
3300	Benefits - OASDI		53,697
3400	Benefits - Health & Welfare		304,886
3500	Benefits - Unemployment		965
3600	Benefits - Workers' Comp Ins		25,353
3700	Retiree Benefits		21,600
3900			-
		Total 3000	**809,503**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		17,257
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		74,040
5900	Intergovernmental Fees		-
		Total 5000	**91,297**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		277,320
		Total 7000	**277,320**
	Total Expenditure		**3,121,624**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**1,157,525**
Revenues	**3,121,624**
Expenditures	**3,121,624**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**1,157,525**

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Student Support Services & Accountability Division

Accountability

Data Department

Foster/Homeless Youth

Alternative Education

Special Education

STUDENT SUPPORT SERVICES & ACCOUNTABILITY DIVISION

The Student Support Services & Accountability division oversees the education provided to students in SCOE's special and alternative education programs. Staff support Sonoma County's districts and charters with the development of Local Control Accountability Plans. These three-year documents are updated annually to outline the actions and expenditures aimed at improving student outcomes. Staff also work to ensure local compliance with various state and federal requirements and monitor school progress to support districts' access to high-quality data.

ALTERNATIVE EDUCATION DEPARTMENT

Enrollment	CalPads Enrollment Oct. 2025	Projected Enrollment Oct. 2026
Court Schools	43	43
Community Schools	39	55

SCOE Community Schools (Amarosa Academy)

The Community School Program provides a supportive, responsive learning environment for students ages 12–18 in grades 7–12 who benefit from an alternative to traditional settings. Serving students referred by school districts, probation, or social service agencies, the program emphasizes relationships, engagement, and individualized support to help students reconnect with their education and achieve success.

The program includes an Independent Study option and a Teen Parent Program, offering flexible, student-centered pathways that reflect each learner's strengths, goals, and circumstances. Counseling and coordinated support services, delivered by dedicated staff and community partners, further enhance students' academic progress and well-being while supporting successful transitions to future learning environments.

As of April 29, 2026, the program has served 74 unduplicated students in the 2025–2026 school year. The student population reflects a strong commitment to equity, with 69.2% identified as socioeconomically disadvantaged, 26.9% as English Learners, and 1.3% as Foster Youth. Equity Multiplier funding provides additional resources to deliver targeted supports and expand opportunities for student success.

SCOE Court School (Juvenile Hall, Los Guilicos)

The Court School Program provides a structured, supportive educational environment for students involved in the juvenile justice system, ensuring continuity of learning during a pivotal time. Serving youth ages 12 to 18 at the Juvenile Justice Center, the program offers consistent, high-quality instruction for students awaiting court decisions or completing placements. Grounded in strong relationships and individualized support, the program helps students build academic skills, develop positive habits, and prepare for successful transitions to future educational settings. In the 2025–2026 school year, the program has served 164 students to date (April 29, 2026). The student population reflects the program's focus on equity, with 100% identified as socioeconomically disadvantaged,

20.7% as English Learners, and 9.7% as Foster Youth, highlighting the importance of targeted supports and opportunity.

SCOE SPECIAL EDUCATION DEPARTMENT

Enrollment	CalPads Enrollment Oct. 2025	Projected Enrollment Oct. 2026
6-22 Program	98	80
Preschool Program Severe	7	5
Non-Public Schools	19	20

SCOE's Special Education Services Department offers: 1) specialized instructional services for children ages three (3) to twenty-two (22) who have physical, emotional, cognitive, intellectual, and/or developmental disabilities in classroom settings located on district campuses across Sonoma County; 2) related services, including Counseling and Guidance, Behavior Intervention Services, Special Circumstances Support Assistants, Adapted Physical Education, Speech and Language Therapy, and Nursing Services to students placed in classrooms operated by the department; 3) itinerant related services with a memorandum of understanding with the district of special education accountability, including Behavior Intervention Services, Adapted Physical Education, and Nursing Services to students placed in district operated classrooms; 4) case management for students in foster care requiring a non-public school placement..

SCOE Classroom Program for students with Extensive Support Needs

(Classes on multiple Sonoma County Campuses)

The SCOE Special Education Program provides educational services to students placed by their Local Education Agency/District of Special Education Accountability in SCOE Special Education classrooms. SCOE Special Education operates 13 classrooms located on district comprehensive campuses within Sonoma County. Services are provided on a fee for service basis at district expense. Services include: direction instruction and related services in SCOE operated special education classrooms with the exception of special circumstances support assistants (both LVN and TA) and transportation services. Title I Reading Services and Language Acquisition services will be provided to students in 2025-26 in the Teaching Responsibility through Education and Counseling Classrooms. The fee for service for the classroom program for 2026-2027 is $ 111,005.

In the 2024-25 school year, 50 % of students were identified as socioeconomically disadvantaged; 2% were identified as Foster Youth; 13% were identified as English Learners; and, 1.8% were identified as Homeless. All students placed in the SCOE Special Education Program are students identified with a disability eligible for special education services; 100 % of students are identified as a student with a disability. In 2024-2025, SCOE Special Education Program Classes served 169 students (unduplicated count). In 2025-2026, SCOE Special Education Program Classes served 106 students. In 2026-2027, SCOE Special Education Program Classes are projected to serve 90 students.

SCOE Itinerant Deaf and Hard of Hearing and Visually Impaired Program

(Students served on public school campuses within all Sonoma County SELPA Member Districts)

SCOE provides itinerant services to students with Deafness/Hard of Hearing and Visually Impaired students to all Sonoma County SELPA member districts. These services are funded directly by the Sonoma County Special Education Local Planning Area. Services are provided to approximately 400 students countywide.

SCOE Non-Public School Program for students in foster care placement

The Non-Public Schools/Licensed Children' s Institutions Program acts on behalf of Local Education Agencies to case manage special education offers of Free and Appropriate Public Education (FAPE) when a student residing in licensed foster care requires a non-public school educational placement. This program conforms to local SELPA Policy. The program is funded by the local SELPA with a contribution from SCOE.

FOSTER/HOMELESS YOUTH DEPARTMENT

The Sonoma County Office of Education's Foster and Homeless Youth Department aims to support the educational outcomes of youth in foster care and those experiencing homelessness. Through advocacy, guidance, and inter-agency collaboration, the department ensures that these students receive the benefits of a free, appropriate public education. It helps with school stability, smooth transitions, and college and career readiness, while also offering training on educational rights and McKinney-Vento regulations. The program ensures compliance with federal and state laws to remove barriers to education, ensuring that students in foster care or homelessness have access to the resources and support they need to succeed.

Our Foster & Homeless Youth Services Coordination Program can offer training in the areas of;

1. Educational Rights for Foster and Unhoused Youth
2. Educational Rights for Court Appointed Special Advocates
3. School Districts Staff Training on McKinney Vento, Supporting Foster Youth, etc.

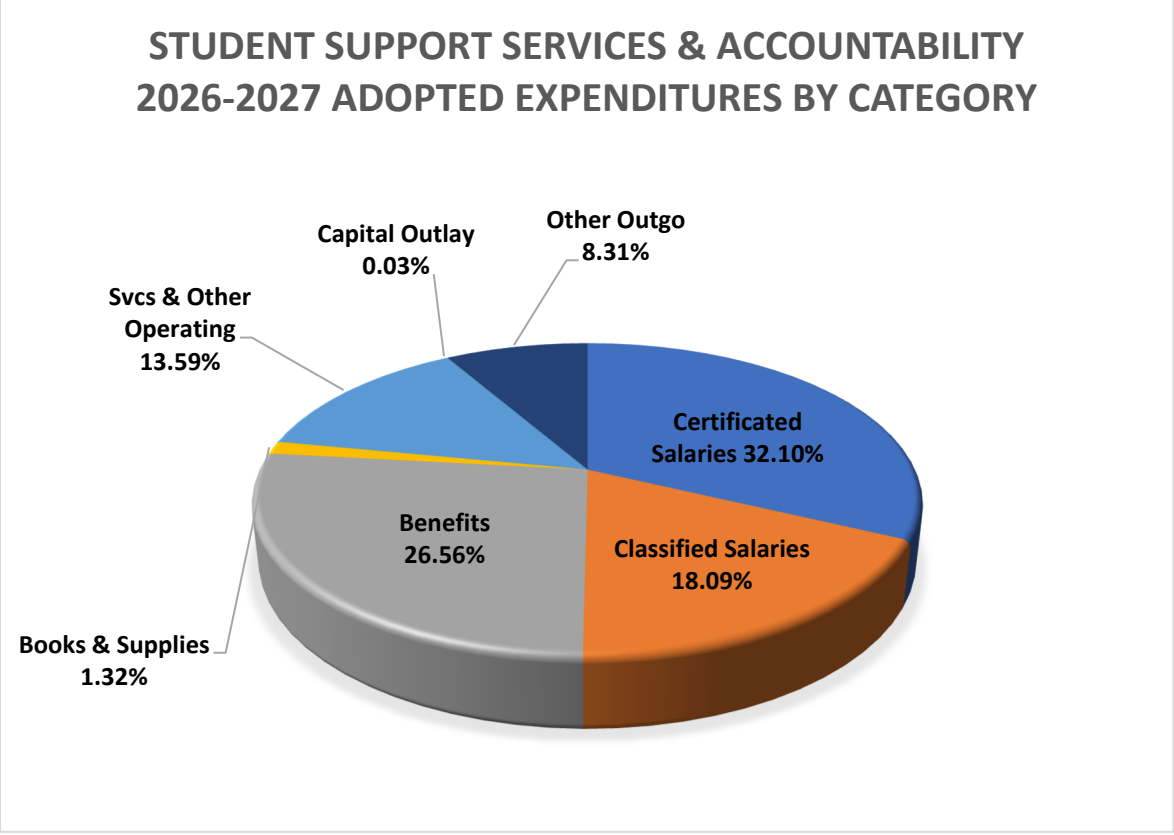
ACCOUNTABILITY DEPARTMENT

The Sonoma County Office of Education's Accountability Department provides comprehensive support to school districts and charter schools across the county in navigating a wide array of accountability-related responsibilities. Key areas of support include Assessment and Accountability, identification and planning for schools designated under Comprehensive Support and Improvement (CSI), Targeted Support and Improvement (TSI), and Additional Targeted Support and Improvement (ATSI). The department also assists with Differentiated Assistance and broader district support efforts aimed at fostering continuous improvement. Through its District LCAP Advisory Services, the department helps schools align goals, metrics, and actions with state priorities. Additionally, it offers guidance on monitoring and compliance, the requirements of the Williams Settlement, Federal

Program Monitoring, and the effective implementation of State and Federal Programs. By providing expert consultation, training, and data analysis, the department helps ensure that educational institutions across the county meet state and federal requirements while improving outcomes for all students.

DATA DEPARTMENT

The data team at the Sonoma County Office of Education plays a pivotal role in supporting school districts and charter schools by designing and implementing customized data dashboards that provide real-time insights into attendance, academic performance, and behavioral interventions. Creating and implementing the use of these dashboards empower educators and administrators with timely, actionable information to drive decision-making and improve student outcomes. In addition to developing powerful visualization tools, the data team leads training initiatives focused on data literacy, ensuring that staff across the county are equipped to interpret and utilize data effectively. Through a combination of technical expertise and a strong commitment to capacity-building, they enhance data-driven practices throughout Sonoma County's educational landscape.



Student Support Services & Accountability (SSSA) Division - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	203,279
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	608,941
Total Revenue		**812,220**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		329,386
1900	Other Cert Salaries - Regular		-
		Total 1000	**329,386**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		130,049
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		-
		Total 2000	**130,049**
3000 Employee Benefits			
3100	Benefits - STRS		62,980
3200	Benefits - PERS		34,867
3300	Benefits - OASDI		14,618
3400	Benefits - Health & Welfare		52,585
3500	Benefits - Unemployment		227
3600	Benefits - Workers' Comp Ins		6,411
3700	Retiree Benefits		6,460
3900			-
		Total 3000	**178,148**
4000 Books & Supplies			
4300	Materials & Supplies		14,500
4400	Non Capitalized Equipment		19,750
		Total 4000	**34,250**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		21,980
5300	Dues & Memberships		500
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		4,000
5700	Dir Csts Intrprg/intrfnd Svcs		2,000
5800	Other Svcs & Oper Expenditures		12,758
5900	Intergovernmental Fees		-
		Total 5000	**41,238**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		99,149
		Total 7000	**99,149**
	Total Expenditure		**812,220**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**812,220**
Expenditures	**812,220**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Student Support Services & Accountability (SSSA) Division - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	260,876
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	735,966
Total Revenue		**996,842**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		367,542
1900	Other Cert Salaries - Regular		-
		Total 1000	**367,542**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		139,592
2400	Clerical & Office Salaries		69,066
2900	Other Classified Salaries		-
		Total 2000	**208,658**
3000 Employee Benefits			
3100	Benefits - STRS		71,714
3200	Benefits - PERS		55,086
3300	Benefits - OASDI		20,992
3400	Benefits - Health & Welfare		75,520
3500	Benefits - Unemployment		281
3600	Benefits - Workers' Comp Ins		7,433
3700	Retiree Benefits		6,605
3900			-
		Total 3000	**237,631**
4000 Books & Supplies			
4300	Materials & Supplies		13,000
4400	Non Capitalized Equipment		20,000
		Total 4000	**33,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		21,006
5300	Dues & Memberships		500
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		4,000
5700	Dir Csts Intrprg/intrfnd Svcs		2,108
5800	Other Svcs & Oper Expenditures		8,500
5900	Intergovernmental Fees		-
		Total 5000	**36,114**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		113,897
		Total 7000	**113,897**
	Total Expenditure		**996,842**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**996,842**
Expenditures	**996,842**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Foster/Homeless Youth

SSSA: Foster/Homeless Youth (FHY) - APPROVED

	Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	78,087
8300 - 8500	State Revenue	600,290
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**678,377**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		2,168
1300	Cert Suprvsrs' & Admins' Sal		140,870
1900	Other Cert Salaries - Regular		20,000
		Total 1000	**163,038**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		143,759
2900	Other Classified Salaries		-
		Total 2000	**143,759**
3000 Employee Benefits			
3100	Benefits - STRS		30,889
3200	Benefits - PERS		38,542
3300	Benefits - OASDI		13,351
3400	Benefits - Health & Welfare		84,176
3500	Benefits - Unemployment		154
3600	Benefits - Workers' Comp Ins		4,023
3700	Retiree Benefits		7,200
3900			-
		Total 3000	**178,335**
4000 Books & Supplies			
4300	Materials & Supplies		15,843
4400	Non Capitalized Equipment		-
		Total 4000	**15,843**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		18,068
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		4,000
5700	Dir Csts Intrprg/intrfnd Svcs		760
5800	Other Svcs & Oper Expenditures		102,793
5900	Intergovernmental Fees		-
		Total 5000	**125,621**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		61,094
		Total 7000	**61,094**
	Total Expenditure		**687,690**

Starting Balance Unrestricted	**1,500**
Starting Balance Restricted	**13,875**
Revenues	**678,377**
Expenditures	**687,690**
Net Change (Revenue minus Expenditure)	**(9,313)**
Ending Balance Unrestricted	**1,500**
Ending Balance Restricted	**4,562**

SSSA: Foster/Homeless Youth (FHY) - ADOPTED

	Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	75,000
8300 - 8500	State Revenue	564,910
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**639,910**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		152,439
1900	Other Cert Salaries - Regular		4,050
		Total 1000	**156,489**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		161,061
2900	Other Classified Salaries		-
		Total 2000	**161,061**
3000 Employee Benefits			
3100	Benefits - STRS		29,890
3200	Benefits - PERS		42,519
3300	Benefits - OASDI		14,515
3400	Benefits - Health & Welfare		92,096
3500	Benefits - Unemployment		158
3600	Benefits - Workers' Comp Ins		4,163
3700	Retiree Benefits		7,200
3900			-
		Total 3000	**190,541**
4000 Books & Supplies			
4300	Materials & Supplies		16,157
4400	Non Capitalized Equipment		-
		Total 4000	**16,157**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		17,686
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		2,500
5700	Dir Csts Intrprg/intrfnd Svcs		760
5800	Other Svcs & Oper Expenditures		42,024
5900	Intergovernmental Fees		-
		Total 5000	**62,970**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		57,254
		Total 7000	**57,254**
	Total Expenditure		**644,472**

Starting Balance Unrestricted	**1,500**
Starting Balance Restricted	**4,562**
Revenues	**639,910**
Expenditures	**644,472**
Net Change (Revenue minus Expenditure)	**(4,562)**
Ending Balance Unrestricted	**1,500**
Ending Balance Restricted	**0**

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Alternative Education

SSSA: Alternative Education Juvenile Court School - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	1,828,127
8100 - 8200	Federal Revenue	278,571
8300 - 8500	State Revenue	161,818
8600 - 8700	Local Revenues	17,272
8900 - 8929	Transfer	-
8900	Contribution	(1,160,412)
Total Revenue		**1,125,376**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		603,811
1200	Cert Pupil Support Salaries		20,812
1300	Cert Suprvsrs' & Admins' Sal		157,055
1900	Other Cert Salaries - Regular		-
		Total 1000	**781,678**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		59,905
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		82,198
2900	Other Classified Salaries		-
		Total 2000	**142,103**
3000 Employee Benefits			
3100	Benefits - STRS		152,465
3200	Benefits - PERS		37,898
3300	Benefits - OASDI		22,028
3400	Benefits - Health & Welfare		230,517
3500	Benefits - Unemployment		462
3600	Benefits - Workers' Comp Ins		12,615
3700	Retiree Benefits		18,501
3900			-
		Total 3000	**474,486**
4000 Books & Supplies			
4300	Materials & Supplies		58,874
4400	Non Capitalized Equipment		60,646
		Total 4000	**119,520**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		30,042
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		4,231
5700	Dir Csts Intrprg/intrfnd Svcs		11,036
5800	Other Svcs & Oper Expenditures		46,904
5900	Intergovernmental Fees		-
		Total 5000	**92,213**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		132,845
		Total 7000	**132,845**
	Total Expenditure		**1,742,845**

Starting Balance Unrestricted	**2,401,675**
Starting Balance Restricted	**344,768**
Revenues	**1,125,376**
Expenditures	**1,742,845**
Net Change (Revenue minus Expenditure)	**(617,469)**
Ending Balance Unrestricted	**1,993,920**
Ending Balance Restricted	**135,054**

SSSA: Alternative Education Juvenile Court School - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	1,616,428
8100 - 8200	Federal Revenue	403,147
8300 - 8500	State Revenue	117,614
8600 - 8700	Local Revenues	3,344
8900 - 8929	Transfer	-
8900	Contribution	(984,890)
Total Revenue		**1,155,643**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		644,829
1200	Cert Pupil Support Salaries		22,882
1300	Cert Suprvsrs' & Admins' Sal		257,060
1900	Other Cert Salaries - Regular		-
		Total 1000	**924,771**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		86,881
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		66,592
2900	Other Classified Salaries		-
		Total 2000	**153,473**
3000 Employee Benefits			
3100	Benefits - STRS		176,631
3200	Benefits - PERS		40,516
3300	Benefits - OASDI		24,895
3400	Benefits - Health & Welfare		310,299
3500	Benefits - Unemployment		528
3600	Benefits - Workers' Comp Ins		14,101
3700	Retiree Benefits		13,464
3900			-
		Total 3000	**580,434**
4000 Books & Supplies			
4300	Materials & Supplies		31,600
4400	Non Capitalized Equipment		3,000
		Total 4000	**34,600**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		46,981
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		4,231
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		35,659
5900	Intergovernmental Fees		-
		Total 5000	**86,871**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		138,396
		Total 7000	**138,396**
	Total Expenditure		**1,918,545**

Starting Balance Unrestricted	**1,993,920**
Starting Balance Restricted	**135,054**
Revenues	**1,155,643**
Expenditures	**1,918,545**
Net Change (Revenue minus Expenditure)	**(762,902)**
Ending Balance Unrestricted	**1,319,303**
Ending Balance Restricted	**46,769**

SSSA: Alternative Education Community School - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	1,045,884
8100 - 8200	Federal Revenue	816,737
8300 - 8500	State Revenue	620,464
8600 - 8700	Local Revenues	216,841
8900 - 8929	Transfer	-
8900	Contribution	1,160,412
Total Revenue		**3,860,338**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		702,445
1200	Cert Pupil Support Salaries		110,712
1300	Cert Suprvsrs' & Admins' Sal		434,947
1900	Other Cert Salaries - Regular		-
		Total 1000	**1,248,104**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		97,570
2200	Classified Support Salaries		311,491
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		75,217
2900	Other Classified Salaries		43,832
		Total 2000	**528,110**
3000 Employee Benefits			
3100	Benefits - STRS		176,832
3200	Benefits - PERS		196,888
3300	Benefits - OASDI		72,274
3400	Benefits - Health & Welfare		347,307
3500	Benefits - Unemployment		864
3600	Benefits - Workers' Comp Ins		23,544
3700	Retiree Benefits		35,984
3900			-
		Total 3000	**853,693**
4000 Books & Supplies			
4100	Instructional Materials		1,127
4300	Materials & Supplies		93,803
4400	Non Capitalized Equipment		80,423
		Total 4000	**175,353**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		42,279
5300	Dues & Memberships		660
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		26,566
5700	Dir Csts Intrprg/intrfnd Svcs		141,572
5800	Other Svcs & Oper Expenditures		416,366
5900	Intergovernmental Fees		4,330
		Total 5000	**631,773**
6000 Capital Outlay			
6400	Furniture/Equip/Vehicles		44,929
		Total 6000	**44,929**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		285,110
		Total 7000	**285,110**
	Total Expenditure		**3,767,072**

Starting Balance Unrestricted	**121,429**
Starting Balance Restricted	**2,150,921**
Revenues	**3,860,338**
Expenditures	**3,767,072**
Net Change (Revenue minus Expenditure)	**93,266**
Ending Balance Unrestricted	**148,644**
Ending Balance Restricted	**2,216,972**

SSSA: Alternative Education Community School - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	1,130,919
8100 - 8200	Federal Revenue	737,809
8300 - 8500	State Revenue	380,678
8600 - 8700	Local Revenues	188,882
8900 - 8929	Transfer	-
8900	Contribution	984,890
Total Revenue		**3,423,178**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		801,048
1200	Cert Pupil Support Salaries		111,527
1300	Cert Suprvsrs' & Admins' Sal		431,601
1900	Other Cert Salaries - Regular		-
		Total 1000	**1,344,176**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		135,735
2200	Classified Support Salaries		126,686
2300	Class Suprvsrs' & Admins' Sal		5,420
2400	Clerical & Office Salaries		127,961
2900	Other Classified Salaries		76,015
		Total 2000	**471,817**
3000 Employee Benefits			
3100	Benefits - STRS		184,917
3200	Benefits - PERS		208,151
3300	Benefits - OASDI		74,320
3400	Benefits - Health & Welfare		380,874
3500	Benefits - Unemployment		895
3600	Benefits - Workers' Comp Ins		23,721
3700	Retiree Benefits		28,804
3900			-
		Total 3000	**901,682**
4000 Books & Supplies			
4300	Materials & Supplies		62,052
4400	Non Capitalized Equipment		11,000
		Total 4000	**73,052**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		49,979
5300	Dues & Memberships		650
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		22,403
5700	Dir Csts Intrprg/intrfnd Svcs		161,408
5800	Other Svcs & Oper Expenditures		217,953
5900	Intergovernmental Fees		4,200
		Total 5000	**456,593**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		270,520
		Total 7000	**270,520**
	Total Expenditure		**3,517,840**

Starting Balance Unrestricted	**148,644**
Starting Balance Restricted	**2,216,972**
Revenues	**3,423,178**
Expenditures	**3,517,840**
Net Change (Revenue minus Expenditure)	**(94,662)**
Ending Balance Unrestricted	**220,728**
Ending Balance Restricted	**2,050,226**

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Special Education

SSSA: Special Education (Fund 04) - APPROVED

Fiscal Year 2025-26

Fund **04 General Fund/Special Ed**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	4,698,679
8600 - 8700	Local Revenues	12,014,926
8900 - 8929	Transfer	-
8900	Contribution	(367,848)
Total Revenue		**16,345,757**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		4,728,569
1200	Cert Pupil Support Salaries		1,217,773
1300	Cert Suprvsrs' & Admins' Sal		533,869
1900	Other Cert Salaries - Regular		-
		Total 1000	**6,480,211**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		1,976,232
2200	Classified Support Salaries		1,156,242
2300	Class Suprvsrs' & Admins' Sal		231,142
2400	Clerical & Office Salaries		356,193
2900	Other Classified Salaries		-
		Total 2000	**3,719,809**
3000 Employee Benefits			
3100	Benefits - STRS		1,177,574
3200	Benefits - PERS		934,442
3300	Benefits - OASDI		365,146
3400	Benefits - Health & Welfare		2,545,865
3500	Benefits - Unemployment		4,911
3600	Benefits - Workers' Comp Ins		133,419
3700	Retiree Benefits		203,819
3900			-
		Total 3000	**5,365,176**
4000 Books & Supplies			
4100	Instructional Materials		3,500
4300	Materials & Supplies		127,465
4400	Non Capitalized Equipment		24,775
		Total 4000	**155,740**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		200,378
5300	Dues & Memberships		2,230
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		41,389
5700	Dir Csts Intrprg/intrfnd Svcs		(115,171)
5800	Other Svcs & Oper Expenditures		459,042
5900	Intergovernmental Fees		20,400
		Total 5000	**608,268**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		-
6500	Equipment Replacement		-
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		1,587,173
		Total 7000	**1,587,173**
	Total Expenditure		**17,916,377**

Starting Balance Unrestricted	**164,521**
Starting Balance Restricted	**3,901,433**
Revenues	**16,345,757**
Expenditures	**17,916,377**
Net Change (Revenue minus Expenditure)	**(1,570,620)**
Ending Balance Unrestricted	**133,121**
Ending Balance Restricted	**2,362,213**

SSSA: Special Education (Fund 04) - ADOPTED

Fiscal Year 2026-27

Fund **04 General Fund/Special Ed**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	4,691,060
8600 - 8700	Local Revenues	10,561,147
8900 - 8929	Transfer	-
8900	Contribution	(367,848)
Total Revenue		**14,884,359**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		4,535,652
1200	Cert Pupil Support Salaries		932,036
1300	Cert Suprvsrs' & Admins' Sal		522,667
1900	Other Cert Salaries - Regular		-
		Total 1000	**5,990,355**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		1,809,901
2200	Classified Support Salaries		1,086,867
2300	Class Suprvsrs' & Admins' Sal		242,284
2400	Clerical & Office Salaries		340,055
2900	Other Classified Salaries		-
		Total 2000	**3,479,107**
3000 Employee Benefits			
3100	Benefits - STRS		1,170,824
3200	Benefits - PERS		918,485
3300	Benefits - OASDI		346,517
3400	Benefits - Health & Welfare		2,338,860
3500	Benefits - Unemployment		4,701
3600	Benefits - Workers' Comp Ins		125,152
3700	Retiree Benefits		177,837
3900			-
		Total 3000	**5,082,376**
4000 Books & Supplies			
4100	Instructional Materials		8,000
4200	Instructional Materials		4,700
4300	Materials & Supplies		107,037
4400	Non Capitalized Equipment		19,775
		Total 4000	**139,512**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		191,583
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		2,500
5600	Rentals/Leases/Repairs		40,750
5700	Dir Csts Intrprg/intrfnd Svcs		(117,089)
5800	Other Svcs & Oper Expenditures		426,086
5900	Intergovernmental Fees		20,400
		Total 5000	**564,230**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		-
6500	Equipment Replacement		-
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		1,482,691
		Total 7000	**1,482,691**
	Total Expenditure		**16,738,271**

Starting Balance Unrestricted	**133,121**
Starting Balance Restricted	**2,362,213**
Revenues	**14,884,359**
Expenditures	**16,738,271**
Net Change (Revenue minus Expenditure)	**(1,853,912)**
Ending Balance Unrestricted	**101,721**
Ending Balance Restricted	**539,701**

SSSA: Special Education & NPS/LCI (Fund 08) - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	841,022
8300 - 8500	State Revenue	2,219,949
8600 - 8700	Local Revenues	2,961,257
8900 - 8929	Transfer	-
8900	Contribution	498,438
Total Revenue		**6,520,666**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		195,393
1200	Cert Pupil Support Salaries		543,793
1300	Cert Suprvsrs' & Admins' Sal		118,420
1900	Other Cert Salaries - Regular		82,404
		Total 1000	**940,010**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		32,052
2200	Classified Support Salaries		439,269
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		212,202
2900	Other Classified Salaries		159,392
		Total 2000	**842,915**
3000 Employee Benefits			
3100	Benefits - STRS		135,186
3200	Benefits - PERS		240,692
3300	Benefits - OASDI		78,534
3400	Benefits - Health & Welfare		411,087
3500	Benefits - Unemployment		810
3600	Benefits - Workers' Comp Ins		25,510
3700	Retiree Benefits		37,894
3900			-
		Total 3000	**929,713**
4000 Books & Supplies			
4100	Instructional Materials		650
4300	Materials & Supplies		138,625
4400	Non Capitalized Equipment		64,685
		Total 4000	**203,960**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		966,742
5200	Travel & Conferences		46,993
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		5,000
5600	Rentals/Leases/Repairs		53,000
5700	Dir Csts Intrprg/intrfnd Svcs		7,100
5800	Other Svcs & Oper Expenditures		1,161,427
5900	Intergovernmental Fees		55
		Total 5000	**2,240,317**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		7,000
6500	Equipment Replacement		-
		Total 6000	**7,000**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		354,911
		Total 7000	**354,911**
	Total Expenditure		**5,518,826**

Starting Balance Unrestricted	**175,098**
Starting Balance Restricted	**3,477,719**
Revenues	**6,520,666**
Expenditures	**5,518,826**
Net Change (Revenue minus Expenditure)	**1,001,840**
Ending Balance Unrestricted	**216,414**
Ending Balance Restricted	**4,438,243**

SSSA: Special Education & NPS/LCI (Fund 08) - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	830,475
8300 - 8500	State Revenue	3,134,313
8600 - 8700	Local Revenues	2,916,701
8900 - 8929	Transfer	-
8900	Contribution	498,438
Total Revenue		**7,379,927**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		276,999
1200	Cert Pupil Support Salaries		789,737
1300	Cert Suprvsrs' & Admins' Sal		124,582
1900	Other Cert Salaries - Regular		47,306
		Total 1000	**1,238,624**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		144,820
2200	Classified Support Salaries		651,397
2300	Class Suprvsrs' & Admins' Sal		6,969
2400	Clerical & Office Salaries		247,966
2900	Other Classified Salaries		122,812
		Total 2000	**1,173,964**
3000 Employee Benefits			
3100	Benefits - STRS		176,529
3200	Benefits - PERS		339,957
3300	Benefits - OASDI		109,984
3400	Benefits - Health & Welfare		600,762
3500	Benefits - Unemployment		1,102
3600	Benefits - Workers' Comp Ins		33,302
3700	Retiree Benefits		39,977
3900			-
		Total 3000	**1,301,613**
4000 Books & Supplies			
4100	Instructional Materials		650
4300	Materials & Supplies		86,558
4400	Non Capitalized Equipment		29,500
		Total 4000	**116,708**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		988,491
5200	Travel & Conferences		46,383
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		2,500
5600	Rentals/Leases/Repairs		50,000
5700	Dir Csts Intrprg/intrfnd Svcs		8,100
5800	Other Svcs & Oper Expenditures		1,942,261
5900	Intergovernmental Fees		55
		Total 5000	**3,037,790**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		5,000
6500	Equipment Replacement		-
		Total 6000	**5,000**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		533,029
		Total 7000	**533,029**
	Total Expenditure		**7,406,728**

Starting Balance Unrestricted	**216,414**
Starting Balance Restricted	**4,438,243**
Revenues	**7,379,927**
Expenditures	**7,406,728**
Net Change (Revenue minus Expenditure)	**(26,801)**
Ending Balance Unrestricted	**249,055**
Ending Balance Restricted	**4,378,801**

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Sonoma County Superintendent of Schools

Sonoma County Superintendent

Administrative Services

Communications

Differentiated Assistance

Human Resources

Facilities, Operations and Maintenance

Information Technology

SONOMA COUNTY SUPERINTENDENT OF SCHOOLS

SUPERINTENDENT

The statutory authority of the elected County Superintendent of Schools is bested in Article IX, Section 3, of the State Constitution. The County Superintendent's office operates as an intermediary between local school districts and the state. The office offers direct and regional support services to schools and provides fiscal and programmatic oversight to ensure the financial and academic soundness of every school district in Sonoma County. The County Superintendent also serves as the Chief Executive Officer of the Sonoma County Office of Education (SCOE), administering the day-to-day operations of an agency that employs over 300 certificated and classified employees.

The California State Legislature expanded the roles the of the 58 County Superintendents in 2015. The County Offices were mandated to facilitate the implementation of California's accountability plan under the California System of Support. In alignment with these accountability standards, the County Superintendent has provided direction to the respective SCOE divisions and departments to align, expand and organize responsibilities. The California System of Support was implemented in 2018. One of the key components of implementation is the component of interdepartmental collaboration and support teams in assisting districts to meet the state's new accountability standards. For this reason, the County Superintendent administers the Differentiated Assistance budget provided by the State.

The demands on the Sonoma County Office of Education by supported districts continues to set the agenda for the county superintendent. This budget enables responsive and flexible actions to be taken on behalf of districts as they focus on the challenges they are facing. We will continue to ensure our goals and SCOE lead district trainings are resulting in measurable student improvement.

We continue our focus on safety, access and opportunity while ensuring that we have processes and policies in place to ensure our on-going efforts for equity continue.

ADMINISTRATIVE SERVICES

This department was formed last year to be a direct support to the superintendent. This department is headed by our deputy superintendent. The deputy superintendent provides overall organizational leadership and acts in an advisory/decision making capacity for the superintendent.

One of the primary focuses is the oversight of the housing project. This department reviews all contracts and memorandums of understanding to ensure alignment with SCOE priorities and overall mission, as well as any legal considerations.

COMMUNICATIONS

The two-person Communications Office provides public relations, crisis response, and strategic communications for the Sonoma County Office of Education (SCOE), Sonoma County Superintendent of Schools, and the Sonoma County Board of Education, as well as communications support to school districts. Key responsibilities include managing communications between the California Department of Education, SCOE, Sonoma County's school districts and charters, local government agencies, and other county offices of education. The team leads crisis communications planning and execution, including comprehensive response to campus safety issues, natural disasters, public health emergencies, and social issues.

Public outreach to the news media and on social media and newsletters ensures that the priorities and positions of SCOE and the county superintendent are known, and that SCOE staff are seen as trusted experts. The office fields all news media inquiries, working to connect journalists with subject matter experts at SCOE and our districts, and helping SCOE anticipate news stories and trends before they become news. The department proactively engages in outreach to ensure public understanding of school finance and other complex issues.

The department manages and maintains SCOE's online and social media presence. In 2024-25, the team helped relaunch several of SCOE's websites, purging outdated information. Continued streamlining, updating, and repackaging of SCOE's websites will be a priority for 2026-27.

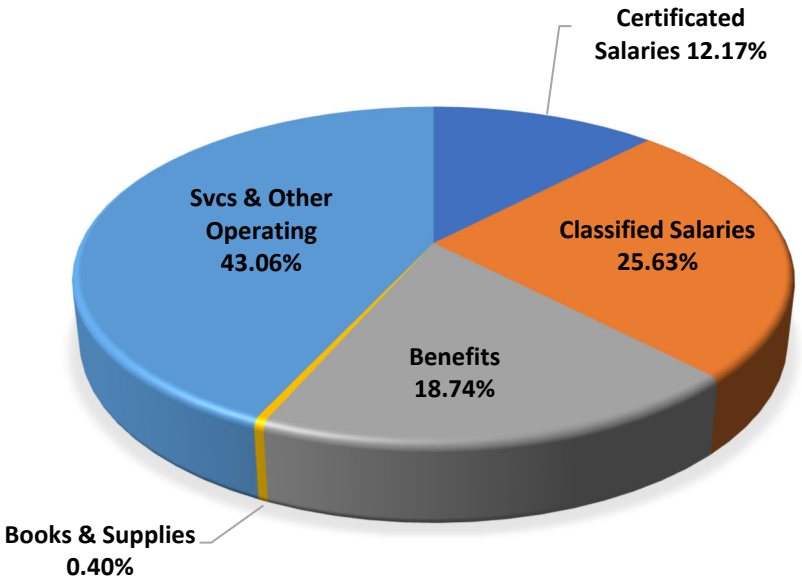
SCOE's social media accounts and other communications serve as a hub of positive stories and celebrations of the exciting things happening in local schools and at SCOE. In addition, the team manages several e-newsletters for employees at SCOE and districts.

The office assists districts with customized talking points around common issues, or shared resources such as how to support students and educators from marginalized backgrounds. In addition, the team often serves as consultants and thought partners for schools or districts struggling with a tragedy or sensitive or divisive topics.

Communications staff also assists the County Superintendent and SCOE staff with preparation and collateral materials for public appearances, presentations, lectures, and community forums. They ensure SCOE's public-facing materials have a consistent, professional look and tone.

The 2026-27 budget includes spending for a project management platform to help organize and prioritize work, as well as contracted services to help ease crunches with photo and video production. Advertising resources prioritize yearlong campaigns on literacy, teacher appreciations, and other initiatives. The budget includes resources to cover professional development for the director of communications and communications specialist.

SUPERINTENDENT, ADMINISTRATIVE SERVICES, COMMUNICATIONS
2026-2027 ADOPTED EXPENDITURES BY CATEGORY



Sonoma County
Superintendent of Schools

Superintendent - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	125,016
8900 - 8929	Transfer	-
8900	Contribution	1,774,858
Total Revenue		**1,899,874**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		468,355
1900	Other Cert Salaries - Regular		-
		Total 1000	**468,355**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		33,415
2400	Clerical & Office Salaries		330,651
2900	Other Classified Salaries		-
		Total 2000	**364,066**
3000 Employee Benefits			
3100	Benefits - STRS		89,456
3200	Benefits - PERS		97,607
3300	Benefits - OASDI		34,126
3400	Benefits - Health & Welfare		129,473
3500	Benefits - Unemployment		288
3600	Benefits - Workers' Comp Ins		10,875
3700	Retiree Benefits		11,702
3900			-
		Total 3000	**373,527**
4000 Books & Supplies			
4300	Materials & Supplies		14,000
4400	Non Capitalized Equipment		9,755
		Total 4000	**23,755**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		65,956
5300	Dues & Memberships		184,960
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		21,200
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		441,220
5900	Intergovernmental Fees		835
		Total 5000	**714,171**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**1,943,874**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**162,858**
Revenues	**1,899,874**
Expenditures	**1,943,874**
Net Change (Revenue minus Expenditure)	**(44,000)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**118,858**

Superintendent - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	250,000
8900 - 8929	Transfer	-
8900	Contribution	1,995,388
Total Revenue		**2,245,388**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		467,335
1900	Other Cert Salaries - Regular		-
		Total 1000	**467,335**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		32,923
2400	Clerical & Office Salaries		479,853
2900	Other Classified Salaries		-
		Total 2000	**512,776**
3000 Employee Benefits			
3100	Benefits - STRS		89,261
3200	Benefits - PERS		135,373
3300	Benefits - OASDI		43,822
3400	Benefits - Health & Welfare		178,364
3500	Benefits - Unemployment		321
3600	Benefits - Workers' Comp Ins		12,784
3700	Retiree Benefits		13,056
3900			-
		Total 3000	**472,981**
4000 Books & Supplies			
4300	Materials & Supplies		10,500
4400	Non Capitalized Equipment		2,000
		Total 4000	**12,500**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		39,896
5300	Dues & Memberships		175,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		18,000
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		546,900
5900	Intergovernmental Fees		-
		Total 5000	**779,796**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**2,245,388**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**118,858**
Revenues	**2,245,388**
Expenditures	**2,245,388**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**118,858**

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Sonoma County

Administrative Services

Administrative Services - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	830,448
Total Revenue		**830,448**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		32,937
		Total 1000	**32,937**
2000 Classified Personnel Salaries			
2300	Class Suprvsrs' & Admins' Sal		220,955
		Total 2000	**220,955**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		59,238
3300	Benefits - OASDI		12,858
3400	Benefits - Health & Welfare		29,884
3500	Benefits - Unemployment		125
3600	Benefits - Workers' Comp Ins		3,311
3700	Retiree Benefits		1,920
3900			-
		Total 3000	**107,336**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		720
5300	Dues & Memberships		1,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		467,500
5900	Intergovernmental Fees		-
		Total 5000	**469,220**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**830,448**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**830,448**
Expenditures	**830,448**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Administrative Services - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	1,004,773
Total Revenue		**1,004,773**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2300	Class Suprvsrs' & Admins' Sal		228,585
		Total 2000	**228,585**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		60,346
3300	Benefits - OASDI		12,430
3400	Benefits - Health & Welfare		32,678
3500	Benefits - Unemployment		113
3600	Benefits - Workers' Comp Ins		2,981
3700	Retiree Benefits		1,920
3900			-
		Total 3000	**110,468**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		720
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		665,000
5900	Intergovernmental Fees		-
		Total 5000	**665,720**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**1,004,773**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,004,773**
Expenditures	**1,004,773**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Communications

Communications - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	634,916
Total Revenue		**634,916**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		223,891
2400	Clerical & Office Salaries		12,238
2900	Other Classified Salaries		-
		Total 2000	**236,129**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		60,889
3300	Benefits - OASDI		17,768
3400	Benefits - Health & Welfare		35,613
3500	Benefits - Unemployment		116
3600	Benefits - Workers' Comp Ins		3,089
3700	Retiree Benefits		3,936
3900			-
		Total 3000	**121,411**
4000 Books & Supplies			
4300	Materials & Supplies		20,000
4400	Non Capitalized Equipment		3,000
		Total 4000	**23,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		17,376
5300	Dues & Memberships		500
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		236,500
5900	Intergovernmental Fees		-
		Total 5000	**254,376**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**634,916**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**634,916**
Expenditures	**634,916**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Communications - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	589,904
Total Revenue		**589,904**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		228,963
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		13,877
2900	Other Classified Salaries		-
		Total 2000	**242,840**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		64,110
3300	Benefits - OASDI		18,273
3400	Benefits - Health & Welfare		46,373
3500	Benefits - Unemployment		120
3600	Benefits - Workers' Comp Ins		3,176
3700	Retiree Benefits		3,936
3900			-
		Total 3000	**135,988**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		3,000
		Total 4000	**3,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		14,976
5300	Dues & Memberships		1,600
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		191,500
5900	Intergovernmental Fees		-
		Total 5000	**208,076**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**589,904**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**589,904**
Expenditures	**589,904**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Differentiated Assistance

Differentiated Assistance (DA) - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	2,633,333
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**2,633,333**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		871,396
1900	Other Cert Salaries - Regular		96,750
		Total 1000	**968,146**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		139,083
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		-
		Total 2000	**139,083**
3000 Employee Benefits			
3100	Benefits - STRS		175,183
3200	Benefits - PERS		46,658
3300	Benefits - OASDI		25,401
3400	Benefits - Health & Welfare		203,645
3500	Benefits - Unemployment		505
3600	Benefits - Workers' Comp Ins		13,436
3700	Retiree Benefits		17,400
3900			-
		Total 3000	**482,228**
4000 Books & Supplies			
4300	Materials & Supplies		24,561
4400	Non Capitalized Equipment		-
		Total 4000	**24,561**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		51,858
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		10,450
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		1,539,738
5900	Intergovernmental Fees		-
		Total 5000	**1,602,046**
6000 Capital Outlay			
6400	Furniture/Equip/Vehicles		6,933
		Total 6000	**6,933**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**3,222,997**

Starting Balance Unrestricted	**3,180,703**
Starting Balance Restricted	**0**
Revenues	**2,633,333**
Expenditures	**3,222,997**
Net Change (Revenue minus Expenditure)	**(589,664)**
Ending Balance Unrestricted	**2,591,039**
Ending Balance Restricted	**0**

Differentiated Assistance (DA) - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	2,466,667
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**2,466,667**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		1,344,246
1900	Other Cert Salaries - Regular		-
		Total 1000	**1,344,246**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		146,120
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**146,120**
3000 Employee Benefits			
3100	Benefits - STRS		256,751
3200	Benefits - PERS		38,576
3300	Benefits - OASDI		30,395
3400	Benefits - Health & Welfare		312,604
3500	Benefits - Unemployment		734
3600	Benefits - Workers' Comp Ins		19,463
3700	Retiree Benefits		19,440
3900			-
		Total 3000	**677,963**
4000 Books & Supplies			
4300	Materials & Supplies		9,540
4400	Non Capitalized Equipment		-
		Total 4000	**9,540**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		76,045
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		1,866,482
5900	Intergovernmental Fees		-
		Total 5000	**1,942,527**
6000 Capital Outlay			
6400	Furniture/Equip/Vehicles		-
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**4,120,396**

Starting Balance Unrestricted	**2,591,039**
Starting Balance Restricted	**0**
Revenues	**2,466,667**
Expenditures	**4,120,396**
Net Change (Revenue minus Expenditure)	**(1,653,729)**
Ending Balance Unrestricted	**937,310**
Ending Balance Restricted	**0**

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Human Resources

HUMAN RESOURCES

Our Mission: Through equitable practices and policies, the mission of the Human Resource Services Department of the Sonoma County Office of Education is to support, educate, and collaborate with employees, educators, and school communities to ensure the students of Sonoma County are served by the highest quality professionals.

The Human Resource Services Department manages the County Office's human resource functions and provides professional support and assistance to local districts regarding teacher screening, substitute consortium, legal updates, recruitment and onboarding processes, and school employment issues. We will continue to cultivate positive and transparent labor relations with our certificated and classified bargaining units. (0061 HR)

The HR department's Credentials Team participates in state-mandated assignment reviews of school districts and charter schools, provides training opportunities for district personnel staff, and oversees the registration of credentials of all active teachers and administrators in Sonoma County, including substitute teachers. (0062 Teacher Screening)

The department maintains a Substitute Consortium of approximately 1050 substitute teachers with the districts, including providing and maintaining fingerprint clearances and the county substitute list for Sonoma County public schools. (8696 Sub Consortium)

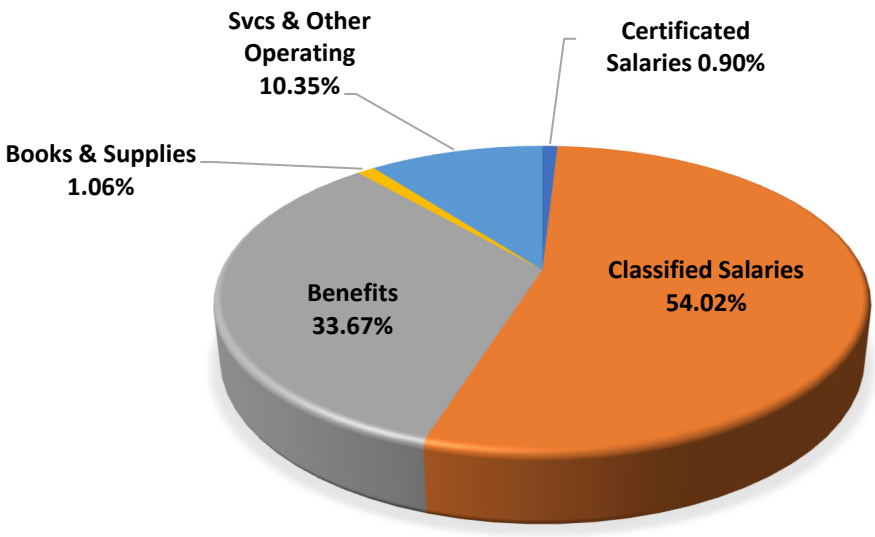
As of June 30, 2025, we will no longer be offering Live Scan Fingerprinting Services and will be referring our new SCOE employees, substitutes and volunteers to local outside service providers. We will continue to pay for our SCOE employee’s rolling and DOJ fees. (8652 Live Scan)

The Human Resources Services managers coordinate and provide administrative support to the County Office Personnel Commission, coordinating monthly agendas and meetings, submitting agenda items and recommendations, and serving as a liaison between the Commission and SCOE's classified employees to ensure a fair and equitable process for selection, evaluation, and retention and adhering to the Merit System Rules. (0063 Personnel Commission)

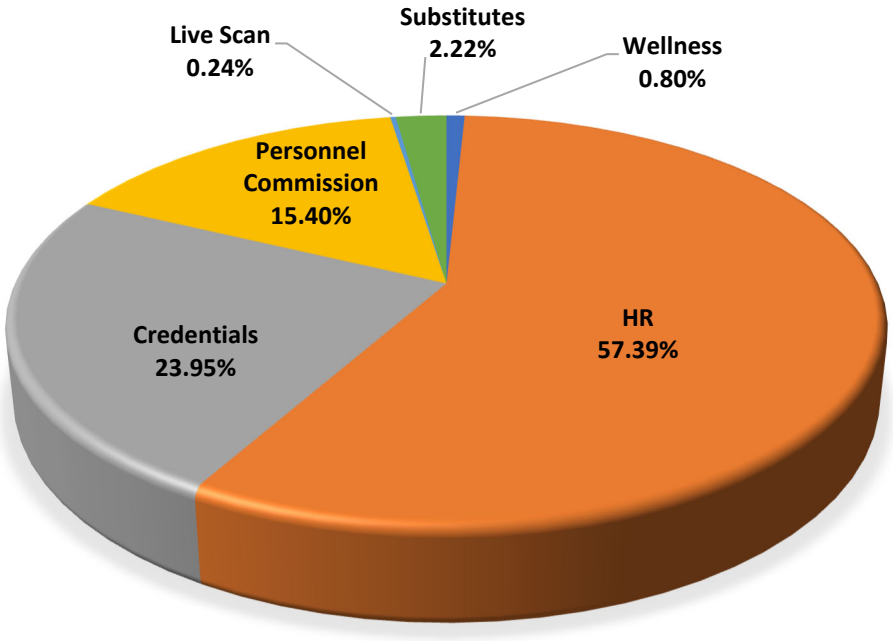
Human Resources organizes a Wellness Team, creating opportunities for motivating and engaging staff through events and activities, including health screenings, incentives for healthy behaviors, fitness and nutrition, and fostering employee safety and well-being. (0056 Wellness)

The Human Resource Services Department is committed to collaborating with other SCOE departments and divisions in learning and supporting districts in the continuous improvement process. HR will continue to improve our hiring process to become more equitable. The department goals for 2026-2027 include expanding services to districts, including offering professional development related to leaves, integrating best practices and supporting continuous improvement as a learning organization; providing assistance to local districts in recruitment, credentialing, unbiased hiring, personnel, and conducting training for SCOE department managers related to supervision; offering professional development focusing on classified staff, assisting local districts with the substitute tracking system; and continuing to develop and implement electronic record-keeping systems to support environmentally sustainable practices.

HUMAN RESOURCES
2026-2027 ADOPTED EXPENDITURES BY CATEGORY



HUMAN RESOURCES
2026-27 ADOPTED EXPENDITURES BY PROGRAM
(DOES NOT INCLUDE HR STAFF SALARIES)



Human Resources (HR) - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	5,047
8900 - 8929	Transfer	-
8900	Contribution	2,436,620
Total Revenue		**2,441,667**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		97,035
		Total 1000	**97,035**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		250,000
2400	Clerical & Office Salaries		987,117
2900	Other Classified Salaries		1,104
		Total 2000	**1,238,221**
3000 Employee Benefits			
3100	Benefits - STRS		537
3200	Benefits - PERS		327,564
3300	Benefits - OASDI		92,254
3400	Benefits - Health & Welfare		322,155
3500	Benefits - Unemployment		696
3600	Benefits - Workers' Comp Ins		19,255
3700	Retiree Benefits		22,790
3900			-
		Total 3000	**785,251**
4000 Books & Supplies			
4300	Materials & Supplies		21,921
4400	Non Capitalized Equipment		8,000
		Total 4000	**29,921**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		64,374
5300	Dues & Memberships		10,325
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		9,810
5700	Dir Csts Intrprg/intrfnd Svcs		826
5800	Other Svcs & Oper Expenditures		200,754
5900	Intergovernmental Fees		1,700
		Total 5000	**287,789**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**2,438,217**

Starting Balance Unrestricted	**11,117**
Starting Balance Restricted	**0**
Revenues	**2,441,667**
Expenditures	**2,438,217**
Net Change (Revenue minus Expenditure)	**3,450**
Ending Balance Unrestricted	**14,567**
Ending Balance Restricted	**0**

Human Resources (HR) - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	2,560,715
Total Revenue		**2,560,715**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		23,000
		Total 1000	**23,000**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		352,282
2400	Clerical & Office Salaries		1,033,943
2900	Other Classified Salaries		-
		Total 2000	**1,386,225**
3000 Employee Benefits			
3100	Benefits - STRS		4,393
3200	Benefits - PERS		365,964
3300	Benefits - OASDI		103,340
3400	Benefits - Health & Welfare		347,118
3500	Benefits - Unemployment		688
3600	Benefits - Workers' Comp Ins		18,437
3700	Retiree Benefits		24,000
3900			-
		Total 3000	**863,940**
4000 Books & Supplies			
4300	Materials & Supplies		15,100
4400	Non Capitalized Equipment		12,000
		Total 4000	**27,100**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		49,790
5300	Dues & Memberships		10,700
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		15,400
5700	Dir Csts Intrprg/intrfnd Svcs		750
5800	Other Svcs & Oper Expenditures		188,050
5900	Intergovernmental Fees		1,200
		Total 5000	**265,890**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**2,566,155**

Starting Balance Unrestricted	**14,567**
Starting Balance Restricted	**0**
Revenues	**2,560,715**
Expenditures	**2,566,155**
Net Change (Revenue minus Expenditure)	**(5,440)**
Ending Balance Unrestricted	**9,127**
Ending Balance Restricted	**0**

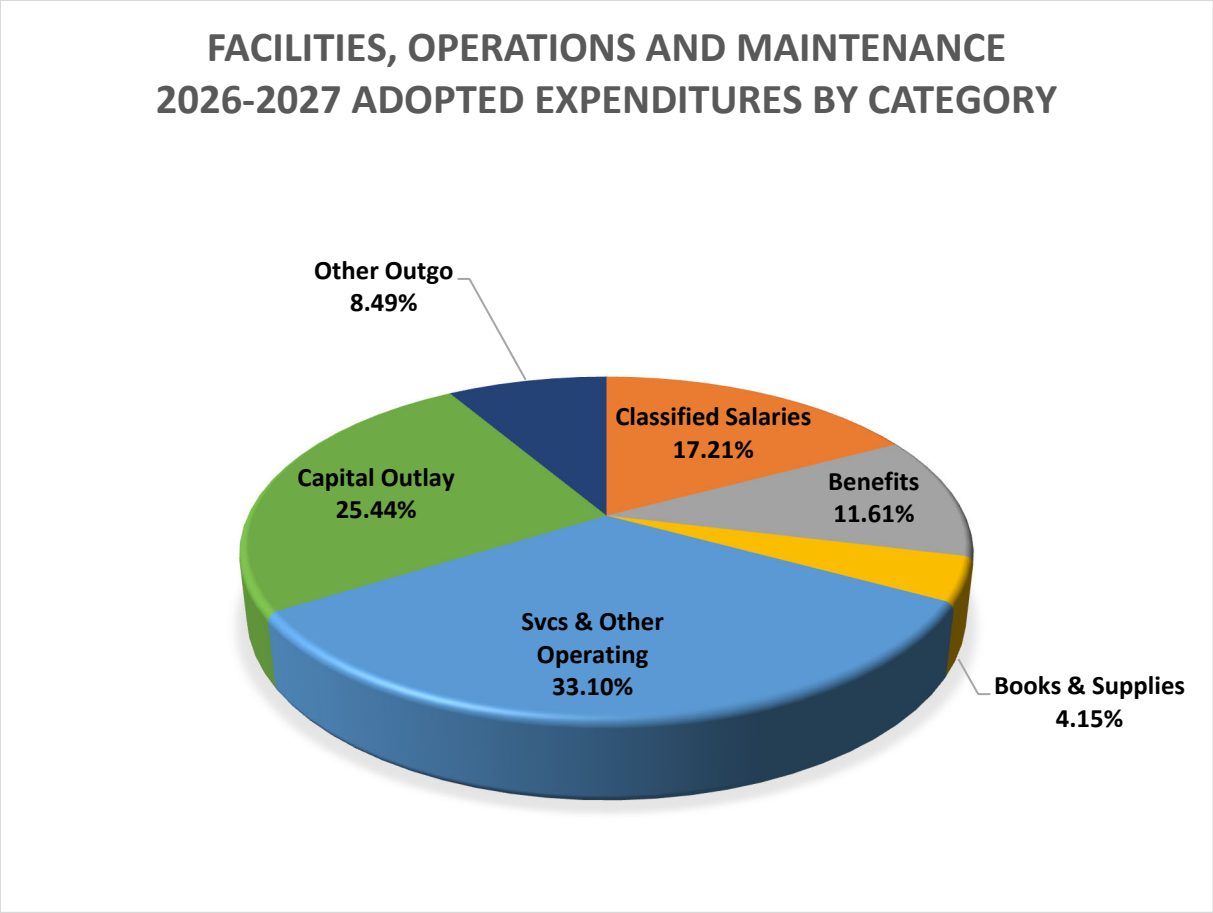
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Facilities, Operations & Maintenance
and
Capital Outlay

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Facilities, Operations, and Maintenance

Oversees strategic facilities planning, construction projects and facility modernization, building maintenance and compliance, custodial operations, fleet management, and SCOE's materials distribution system. Key initiatives are outlined within the Maintenance, Operations, and Capital Outlay section on the following page.



Maintenance & Operations - APPROVED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8600 - 8700	Local Revenues	67,718
8900 - 8929	Transfer	-
8900	Contribution	2,708,797
Total Revenue		**2,776,515**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		573,242
2300	Class Suprvsrs' & Admins' Sal		77,437
2400	Clerical & Office Salaries		141,900
2900	Other Classified Salaries		-
		Total 2000	**792,579**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		187,381
3300	Benefits - OASDI		60,178
3400	Benefits - Health & Welfare		214,062
3500	Benefits - Unemployment		391
3600	Benefits - Workers' Comp Ins		10,677
3700	Retiree Benefits		21,706
3900			-
		Total 3000	**494,395**
4000 Books & Supplies			
4300	Materials & Supplies		174,257
4400	Non Capitalized Equipment		5,070
		Total 4000	**179,327**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		16,878
5300	Dues & Memberships		14,500
5400	Insurance		-
5500	Operations & Housekeeping Svcs		721,087
5600	Rentals/Leases/Repairs		242,524
5700	Dir Csts Intrprg/intrfnd Svcs		(47,391)
5800	Other Svcs & Oper Expenditures		438,467
5900	Intergovernmental Fees		4,200
		Total 5000	**1,390,265**
6000 Capital Outlay			
6200	Bldgs & Improvement Of Bldgs		47,812
		Total 6000	**47,812**
7000 Other Outgo			
7300	Other Outgo: Direct Support/indirect Costs		52,762
		Total 7000	**52,762**
	Total Expenditure		**2,957,140**

Starting Balance Unrestricted	**270,666**
Starting Balance Restricted	**3,356,077**
Revenues	**2,776,515**
Expenditures	**2,957,140**
Net Change (Revenue minus Expenditure)	**(180,625)**
Ending Balance Unrestricted	**287,395**
Ending Balance Restricted	**3,158,723**

Maintenance & Operations - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8600 - 8700	Local Revenues	32,718
8900 - 8929	Transfer	-
8900	Contribution	2,989,958
Total Revenue		**3,022,676**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		544,303
2300	Class Suprvsrs' & Admins' Sal		70,246
2400	Clerical & Office Salaries		160,843
2900	Other Classified Salaries		-
		Total 2000	**775,392**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		177,680
3300	Benefits - OASDI		58,459
3400	Benefits - Health & Welfare		253,284
3500	Benefits - Unemployment		388
3600	Benefits - Workers' Comp Ins		10,193
3700	Retiree Benefits		22,906
3900			-
		Total 3000	**522,910**
4000 Books & Supplies			
4300	Materials & Supplies		186,800
4400	Non Capitalized Equipment		-
		Total 4000	**186,800**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		16,967
5300	Dues & Memberships		14,500
5400	Insurance		-
5500	Operations & Housekeeping Svcs		744,620
5600	Rentals/Leases/Repairs		249,962
5700	Dir Csts Intrprg/intrfnd Svcs		(45,346)
5800	Other Svcs & Oper Expenditures		406,458
5900	Intergovernmental Fees		4,620
		Total 5000	**1,391,781**
6000 Capital Outlay			
6500	Equipment Replacement		90,000
		Total 6000	**90,000**
7000 Other Outgo			
7300	Other Outgo: Direct Support/indirect Costs		19,165
		Total 7000	**19,165**
	Total Expenditure		**2,986,048**

Starting Balance Unrestricted	**287,395**
Starting Balance Restricted	**3,158,723**
Revenues	**3,022,676**
Expenditures	**2,986,048**
Net Change (Revenue minus Expenditure)	**36,628**
Ending Balance Unrestricted	**194,795**
Ending Balance Restricted	**3,287,951**

Capital Outlay - APPROVED

	Fiscal Year 2025-26

Fund **08,14 General Fund**

Revenue	Description	Amount
8000	Revenue	345,020
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	68,500
8900 - 8929	Transfer	-
8900	Contribution	650,000
Total Revenue		**1,063,520**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
		Total 2000	**-**
3000 Employee Benefits			
		Total 3000	**-**
4000 Books & Supplies			
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5800	Other Svcs & Oper Expenditures		50,000
		Total 5000	**50,000**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		700,000
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		-
6500	Equipment Replacement		50,000
		Total 6000	**750,000**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
7400	Other Outgo		363,521
7600	Other Transfers Out: Interfund Transfers Out		-
		Total 7000	**363,521**
	Total Expenditure		**1,163,521**

Starting Balance Unrestricted	**1,000**
Starting Balance Restricted	**3,459,510**
Revenues	**1,063,520**
Expenditures	**1,163,521**
Net Change (Revenue minus Expenditure)	**(100,001)**
Ending Balance Unrestricted	**999**
Ending Balance Restricted	**3,359,510**

Capital Outlay - ADOPTED

Fiscal Year 2026-27

Fund **08,14 General Fund**

Revenue	Description	Amount
8000	Revenue	345,020
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	118,000
8900 - 8929	Transfer	-
8900	Contribution	956,000
Total Revenue		**1,419,020**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
		Total 2000	**-**
3000 Employee Benefits			
		Total 3000	**-**
4000 Books & Supplies			
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5800	Other Svcs & Oper Expenditures		100,000
		Total 5000	**100,000**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		1,056,000
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		-
6500	Equipment Replacement		-
		Total 6000	**1,056,000**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
7400	Other Outgo		363,520
7600	Other Transfers Out: Interfund Transfers Out		-
		Total 7000	**363,520**
	Total Expenditure		**1,519,520**

Starting Balance Unrestricted	**999**
Starting Balance Restricted	**3,359,510**
Revenues	**1,419,020**
Expenditures	**1,519,520**
Net Change (Revenue minus Expenditure)	**(100,500)**
Ending Balance Unrestricted	**499**
Ending Balance Restricted	**3,259,510**

2025/26 thru 2027/28 ADOPTED PROJECTS

	Project	Fiscal Year	Funding Source	Estimated Investment	Furniture & Equipment	Total Actual Investment to Date	
1	Amarosa Infrastructure Expansion/Workforce Housing	2025-26	1FD 40	$ 5,000,000.00		$ 2,967,869.74	*
2	Skylane Facilities Improvement	2025-26	[1]FD 08 [1]RS 9544	$ 400,000.00	$ 100,000.00	$ 329,723.00	
3	Amarosa Facilities Improvement	2025-26	[1]FD 08 [1]RS 9544	$ 250,000.00		$ -	
4	Amarosa Facilities Improvement	2025-26	[1]FD 08 [1]RS 8150	$ 25,000.00		$ -	
5	Skylane Facilities: Parking Lot Improvements	2026-27	[1]FD 08 [1]RS 9544	$ 200,000.00			
6	Skylane Facilities: Lighting Upgrade	2026-27	[1]FD 08 [1]RS 9544	$ 500,000.00			
7	Skylane Facilities: Carpet Replacement	2026-27	[1]FD 08 [1]RS 9544	$ 150,000.00			
11	Amarosa Infrastructure Expansion/Workforce Housing	2026-27	[1]FD 40	$ 3,000,000.00			*
12	Amarosa Infrastructure Expansion/Workforce Housing	2027-28	[1]FD 40	$ 2,000,000.00			*
[1] FD = Fund RS = Resource			Total	**$ 11,525,000.00**	**$ 100,000.00**	**$ 3,297,592.74**	

* **Multiyear project that began in 2023-24**

Projected Grand Total **$ 11,625,000.00**

2025/26 Fund 40	$ 5,000,000.00		
2025/26 [1]FD 08 [1]RS 9544	$ 750,000.00		
2025/26 [1]FD 08 [1]RS 8150	$ 25,000.00		
2026/27 Fund 40	$ 3,000,000.00	2025/26	5,775,000.00
2026/27 1FD 08 1RS 9544	$ 850,000.00	2026/27	3,850,000.00
2027/28 Fund 40	$ 2,000,000.00	2027/28	2,000,000.00
Total	**$ 11,625,000.00**	**Total**	**$ 11,625,000.00**

Information Technology

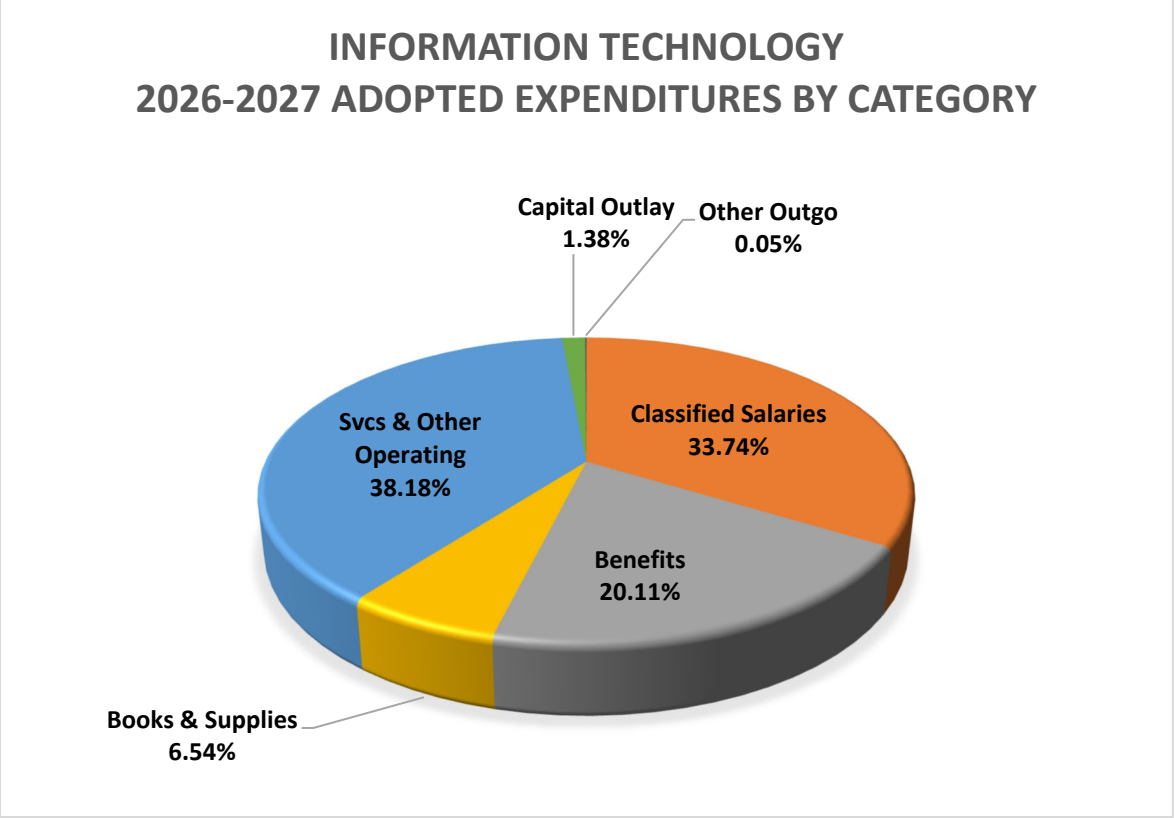
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INFORMATION TECHNOLOGY

The Information Technology (IT) department plays a vital role in supporting the Sonoma County Office of Education (SCOE) and local school districts by delivering a broad range of technology services essential to today's educational environment. These services include comprehensive support and training for financial systems, ensuring that staff across districts can effectively manage budgets, payroll, and other critical administrative functions.

IT also oversees the Wide Area Network (WAN) infrastructure that connects Sonoma County schools, providing reliable Internet access, domain name services, and web hosting—tools that are foundational for both operational efficiency and digital learning. To support secure communication, the department offers spam-filtered email accounts to school staff.

Additionally, IT enforces content filtering in accordance with the Child Internet Protection Act (CIPA), helping to maintain a safe and focused online environment for students by blocking inappropriate content and supporting responsible use of the Internet for education and research.



Information Technology (IT) - APPROVED

	Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	1,061,330
8900 - 8929	Transfer	-
8900	Contribution	2,584,914
Total Revenue		**3,646,244**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		1,074,662
2400	Clerical & Office Salaries		268,894
2900	Other Classified Salaries		118,601
		Total 2000	**1,462,157**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		391,930
3300	Benefits - OASDI		105,748
3400	Benefits - Health & Welfare		323,996
3500	Benefits - Unemployment		720
3600	Benefits - Workers' Comp Ins		19,118
3700	Retiree Benefits		23,760
3900			-
		Total 3000	**865,272**
4000 Books & Supplies			
4300	Materials & Supplies		210,561
4400	Non Capitalized Equipment		33,950
		Total 4000	**244,511**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		21,058
5300	Dues & Memberships		2,700
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		23,600
5700	Dir Csts Intrprg/intrfnd Svcs		(26,810)
5800	Other Svcs & Oper Expenditures		902,333
5900	Intergovernmental Fees		267,359
		Total 5000	**1,190,240**
6000 Capital Outlay			
6400	Furniture/Equip/Vehicles		116,769
6500	Equipment Replacement		-
		Total 6000	**116,769**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**3,878,949**

Starting Balance Unrestricted	**27,213**
Starting Balance Restricted	**951,494**
Revenues	**3,646,244**
Expenditures	**3,878,949**
Net Change (Revenue minus Expenditure)	**(232,705)**
Ending Balance Unrestricted	**27,213**
Ending Balance Restricted	**718,789**

Information Technology (IT) - ADOPTED

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	1,146,174
8900 - 8929	Transfer	-
8900	Contribution	2,617,012
Total Revenue		**3,763,186**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		1,115,255
2400	Clerical & Office Salaries		158,162
2900	Other Classified Salaries		129,742
		Total 2000	**1,403,159**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		370,434
3300	Benefits - OASDI		100,446
3400	Benefits - Health & Welfare		324,962
3500	Benefits - Unemployment		682
3600	Benefits - Workers' Comp Ins		18,242
3700	Retiree Benefits		21,360
3900			-
		Total 3000	**836,126**
4000 Books & Supplies			
4300	Materials & Supplies		231,711
4400	Non Capitalized Equipment		40,139
		Total 4000	**271,850**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		32,720
5300	Dues & Memberships		2,970
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		36,266
5700	Dir Csts Intrprg/intrfnd Svcs		(37,051)
5800	Other Svcs & Oper Expenditures		1,147,528
5900	Intergovernmental Fees		405,060
		Total 5000	**1,587,493**
6000 Capital Outlay			
6400	Furniture/Equip/Vehicles		57,415
6500	Equipment Replacement		-
		Total 6000	**57,415**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		2,418
		Total 7000	**2,418**
	Total Expenditure		**4,158,461**

Starting Balance Unrestricted	**27,213**
Starting Balance Restricted	**718,789**
Revenues	**3,763,186**
Expenditures	**4,158,461**
Net Change (Revenue minus Expenditure)	**(395,275)**
Ending Balance Unrestricted	**62**
Ending Balance Restricted	**350,665**

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Sonoma County

Board of Education

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BOARD OF EDUCATION

The Sonoma County Board of Education is composed of elected representatives from trustee areas that roughly correspond to the Sonoma County Board of Supervisor districts. Each elected trustee serves a four-year term. Two districts will have elections in November 2026.

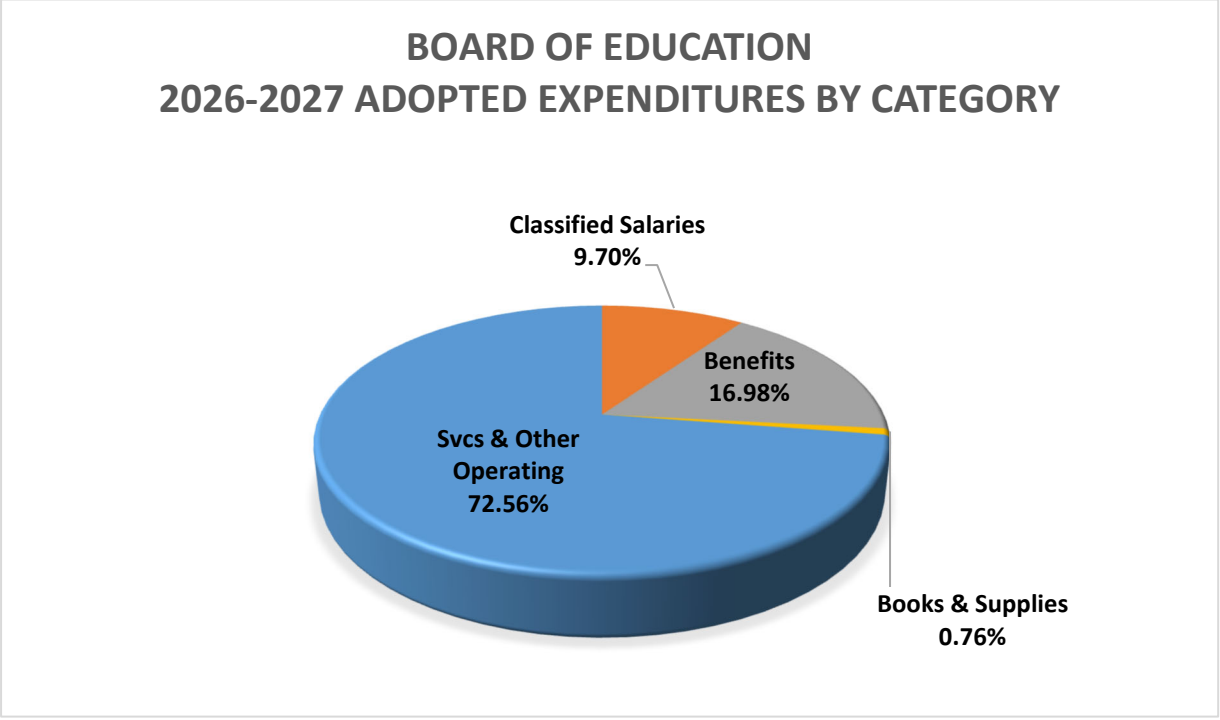
The Sonoma County Superintendent of Schools serves as the ex-officio secretary to the County Board of Education.

All Board actions take place in public session to give interested and concerned citizens and groups an opportunity to be heard. Regular meetings of the Sonoma County Board of Education are held on the first Thursday of each month at the Sonoma County Office of Education, 5340 Skylane Boulevard, Santa Rosa.

As a primary focus, the Sonoma County Board of Education strives to support the social, emotional, and academic development for all students enrolled in SCOE's Alternative Education programs including scholarships for continuing education; provide support for the successful implementation of the LCAP. The SCBOE also serves as the appeal board for inter-district transfer denials, expulsions and charter school petition denials.

They also encourage collaboration and provide service to District Boards and their student populations and support community partnerships and initiatives that align and support education.

There is a key focus to participate in personal and professional growth and other learning opportunities that improve the capacity of the Board of Education and its ability to provide educated and informed leadership while being an agile, supportive and response partner when faced with emergent challenging situations.



Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	326,004
Total Revenue		**326,004**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		22,277
2400	Clerical & Office Salaries		31,547
2900	Other Classified Salaries		22,269
		Total 2000	**76,093**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		15,431
3300	Benefits - OASDI		6,114
3400	Benefits - Health & Welfare		119,907
3500	Benefits - Unemployment		37
3600	Benefits - Workers' Comp Ins		1,513
3700	Retiree Benefits		1,440
3900			-
		Total 3000	**144,442**
4000 Books & Supplies			
4300	Materials & Supplies		5,490
4400	Non Capitalized Equipment		1,500
		Total 4000	**6,990**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		43,790
5300	Dues & Memberships		20,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		34,089
5900	Intergovernmental Fees		600
		Total 5000	**98,479**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**326,004**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**326,004**
Expenditures	**326,004**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Fiscal Year 2026-27

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	999,858
Total Revenue		**999,858**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		21,948
2400	Clerical & Office Salaries		53,143
2900	Other Classified Salaries		21,896
		Total 2000	**96,987**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		19,824
3300	Benefits - OASDI		7,392
3400	Benefits - Health & Welfare		139,794
3500	Benefits - Unemployment		37
3600	Benefits - Workers' Comp Ins		1,265
3700	Retiree Benefits		1,440
3900			-
		Total 3000	**169,752**
4000 Books & Supplies			
4300	Materials & Supplies		7,580
4400	Non Capitalized Equipment		-
		Total 4000	**7,580**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		33,040
5300	Dues & Memberships		20,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		672,499
5900	Intergovernmental Fees		-
		Total 5000	**725,539**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**999,858**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**999,858**
Expenditures	**999,858**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Summary – All Funds

FUND SUMMARY [1]

GENERAL FUND [FUNDS 04, 08 & 14]

The General Fund is the chief operating fund for all Local Educational Agencies (LEAs). The General Fund is used to account for routine and regular operations. The General Fund for the County Office of Education is called the County School Service Fund [Ed Code 1600]

ADULT EDUCATION FUND [FUND 11]

The Adult Education Fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.

CHILD DEVELOPMENT FUND [FUND 12]

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs. The principal revenues in this fund are: Child Nutrition programs (Federal), State preschool, Child Nutrition Programs (State), Child Development Apportionments, other State and local revenue, interest, and Interfund Transfers In.

SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY [FUND 17]

Fund 17 is used primarily to provide for the accumulation of general funds moneys for general purposes other than for capital outlay. Essentially, Fund 17 is an extension of the General Fund. For State reporting purposes, Fund 17 is included as a reserve for economic uncertainties and demonstrates prudent fiscal solvency. The accumulation of reserves allows SCOE to support districts with temporary loans, should the need arise, and provide for SCOE program support of major initiatives and not for smaller items, which can be typically funded utilizing existing funds and/or program carryovers.

SPECIAL RESERVE FUND - RETIREE BENEFITS [FUND 20]

In FY 2018-2019, SCOE established an Other Post Employment Benefits (OPEB) Trust with Public Agency Retirement Services (PARS). Prior to FY 20-21, SCOE used Fund 67 for retiree benefits and trust fund transfers. Beginning in FY 20-21, SCOE moved the retiree benefit fund activity to Fund 20. Fund 67 was closed in FY 22-23.

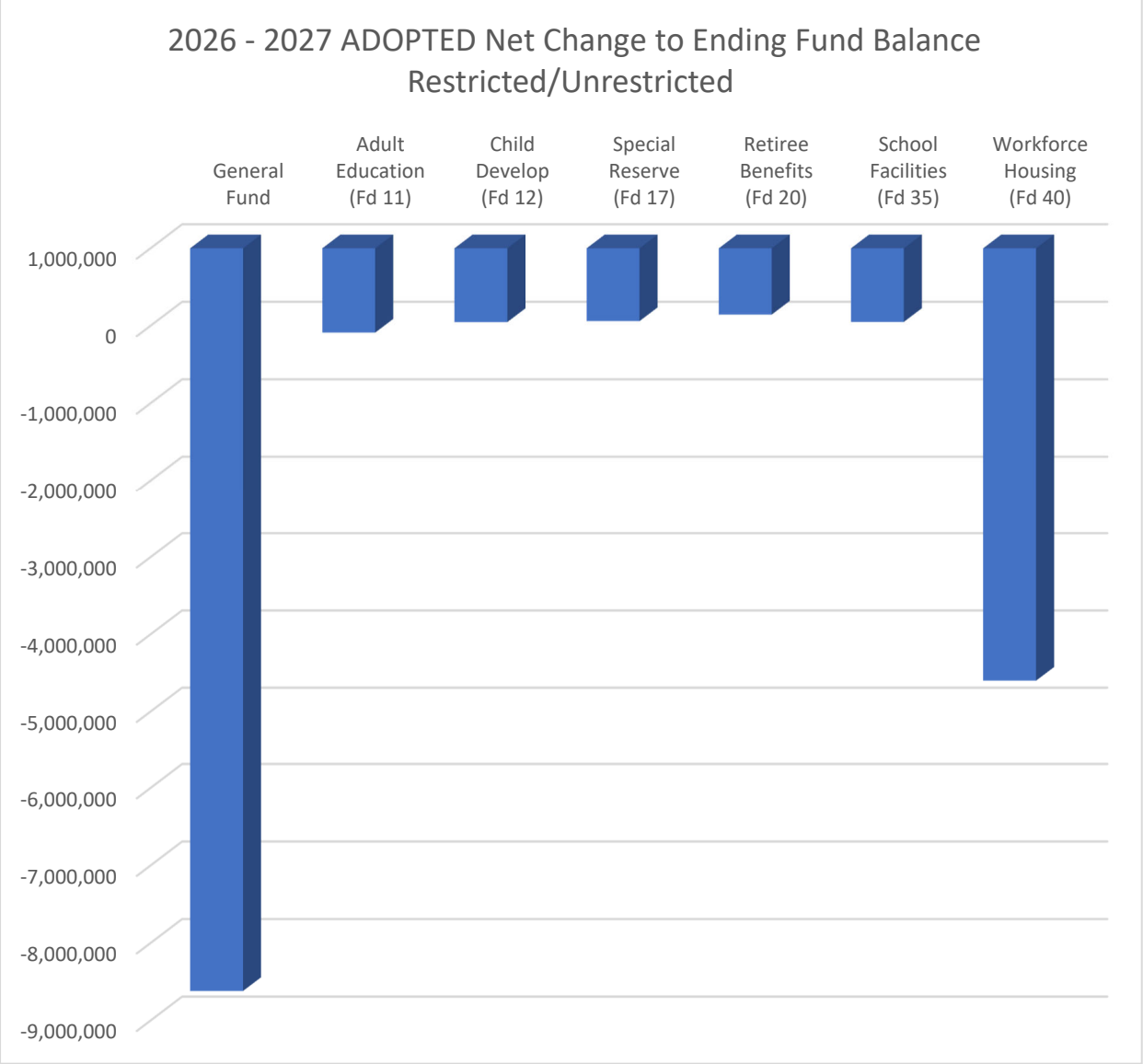
COUNTY SCHOOL FACILITIES FUND - [FUND 35]

The fund is used primarily to account for new school facility construction, modernization projects. In 2023-24 SCOE received funding from the Office of Pulic School Construction (OPSC) as reimbursement for expenses incurred during the modernization of El Colegio that was completed in 2022-23.

SPECIAL RESERVE FUND - CAPITAL OUTLAY PROJECTS [FUND 40]

In FY 2020-2021, SCOE established a Special Reserve for Capital Outlay Projects. Expenses related to the Workforce Housing project are budgeted here.

[1]Funds not listed above are dedicated to the SELPA and include Fund 02, 06,07,10. See California School Accounting Manual for additional information


2026 - 2027 ADOPTED Net Change to Ending Fund Balance
Restricted/Unrestricted
General Fund
Adult Education (Fd 11)
Child Develop (Fd 12)
Special Reserve (Fd 17)
Retiree Benefits (Fd 20)
School Facilities (Fd 35)
Workforce Housing (Fd 40)
1,000,000
0
-1,000,000
-2,000,000
-3,000,000
-4,000,000
-5,000,000
-6,000,000
-7,000,000
-8,000,000
-9,000,000

2025-26 TOTAL ALL FUNDS (APPROVED BUDGET)

		FD 04 / 08 / 14	FD 11	FD 12	FD 17	FD 20	FD 35	FD 40	
		GENERAL FUND	ADULT EDUCATION	CHILD DEVELOPMENT	SPECIAL RESERVE	RETIREE BENEFITS	FACILITIES FUND	HOUSING PROJECT	TOTAL
7/1/25 Beginning Balance Unrestricted		48,757,892	-	-	1,994,901	1,875,634	-	12,465,277	**65,093,704**
7/1/25 Beginning Balance Restricted		24,786,245	196,963	76,675	-	-	1,674,943	1,744,952	**28,479,778**
2025-26 TOTAL BEGINNING BALANCE		**73,544,137**	**196,963**	**76,675**	**1,994,901**	**1,875,634**	**1,674,943**	**14,210,229**	**93,573,482**
REVENUE									
Revenue	8000	30,374,741	-	-	-	-	-	-	**30,374,741**
Federal Revenue	8100 - 8200	3,586,470	-	261,867	-	-	-	-	**3,848,337**
State Revenue	8300 - 8500	18,988,739	260,594	1,642,954	-	-	-	-	**20,892,287**
Local Revenue	8600 - 8700	24,993,822	10,000	10,000	40,000	30,000	-	300,000	**25,383,822**
Transfer	8900 - 8929	-	-	-	-	-	-	-	**-**
Contribution	8900	68,962	-	-	-	382,351	-	-	**451,313**
TOTAL REVENUE		**78,012,734**	**270,594**	**1,914,821**	**40,000**	**412,351**	**-**	**300,000**	**80,950,500**
EXPENSE									
Certificated Salaries	1000	19,309,882	87,420	-	-	-	-	-	**19,397,302**
Classified Salaries	2000	15,699,823	2,052	287,309	-	-	-	-	**15,989,184**
Benefits	3000	19,468,182	21,762	205,703	-	-	-	-	**19,695,647**
Books & Supplies	4000	1,810,675	29,210	68,400	-	-	-	-	**1,908,285**
Services & Other Operating	5000	18,535,222	41,510	1,239,541	-	-	-	10,000	**19,826,273**
Capital Outlay	6000	999,443	-	-	-	-	-	5,119,559	**6,119,002**
Other Outgo	7100-7299 7400-7999	5,757,843	124,434	-	-	-	-	-	**5,882,277**
Other Outgo - Indirect Costs	7300-7399	(769,646)	8,511	142,912	-	-	-	-	**(618,223)**
TOTAL EXPENSE		**80,811,424**	**314,899**	**1,943,865**	**-**	**-**	**-**	**5,129,559**	**88,199,747**
Net Change (Revenue minus Expense)		**(2,798,690)**	**(44,305)**	**(29,044)**	**40,000**	**412,351**	**-**	**(4,829,559)**	**(7,249,247)**
6/30/26 Ending Balance Unrestricted		49,308,968	-	-	2,034,901	2,287,985	-	7,637,218	**61,269,072**
6/30/26 Ending Balance Restricted		21,436,479	152,658	47,631	-	-	1,674,943	1,743,452	**25,055,163**
2025-26 TOTAL ENDING BALANCE		**70,745,447**	**152,658**	**47,631**	**2,034,901**	**2,287,985**	**1,674,943**	**9,380,670**	**86,324,235**

2026-27 TOTAL ALL FUNDS (ADOPTED BUDGET)

		FD 04 / 08 / 14	FD 11	FD 12	FD 17	FD 20	FD 35	FD 40	
		GENERAL	ADULT	CHILD	SPECIAL	RETIREE	FACILITIES	HOUSING	TOTAL
		FUND	EDUCATION	DEVELOPMENT	RESERVE	BENEFITS	FUND	PROJECT	
7/1/26 Beginning Balance Unrestricted		49,308,968	-	-	2,034,901	2,287,985	-	7,637,218	**61,269,072**
7/1/26 Beginning Balance Restricted		21,436,479	152,658	47,631	-	-	1,674,943	1,743,452	**25,055,163**
2026-27 TOTAL BEGINNING BALANCE		**70,745,447**	**152,658**	**47,631**	**2,034,901**	**2,287,985**	**1,674,943**	**9,380,670**	**86,324,235**
REVENUE									
Revenue	8000	30,968,522	-	-	-	-	-	-	**30,968,522**
Federal Revenue	8100 - 8200	2,710,614	-	216,301	-	-	-	-	**2,926,915**
State Revenue	8300 - 8500	13,740,798	260,644	872,526	-	-	-	-	**14,873,968**
Local Revenue	8600 - 8700	20,833,657	10,000	48,000	60,000	50,000	50,000	400,000	**21,451,657**
Transfer	8900 - 8929	-	-	-	-	94,210	-	-	**94,210**
Contribution	8900	72,942	-	-	-	-	-	-	**72,942**
TOTAL REVENUE		**68,326,533**	**270,644**	**1,136,827**	**60,000**	**144,210**	**50,000**	**400,000**	**70,388,214**
EXPENSE									
Certificated Salaries	1000	18,920,938	91,777	4,626	-	-	-	-	**19,017,341**
Classified Salaries	2000	16,439,968	6,019	271,698	-	-	-	-	**16,717,685**
Benefits	3000	20,457,910	25,957	173,599	-	-	-	-	**20,657,466**
Books & Supplies	4000	1,220,125	41,210	47,200	-	-	-	-	**1,308,535**
Services & Other Operating	5000	15,727,298	58,433	500,215	-	-	-	-	**16,285,946**
Capital Outlay	6000	1,208,415	-	-	-	-	-	5,000,000	**6,208,415**
Other Outgo	7100-7299 7400-7999	3,598,534	125,000	-	-	-	-	-	**3,723,534**
Other Outgo - Indirect Costs	7300-7399	(628,416)	10,637	91,489	-	-	-	-	**(526,290)**
TOTAL EXPENSE		**76,944,772**	**359,033**	**1,088,827**	**-**	**-**	**-**	**5,000,000**	**83,392,632**
Net Change (Revenue minus Expense)		**(8,618,239)**	**(88,389)**	**48,000**	**60,000**	**144,210**	**50,000**	**(4,600,000)**	**(13,004,418)**
6/30/27 Ending Balance Unrestricted		45,112,821	-	-	2,094,901	2,432,195	-	3,037,218	**52,677,135**
6/30/27 Ending Balance Restricted		17,014,387	64,269	95,631	-	-	1,724,943	1,743,452	**20,642,682**
2026-27 TOTAL ENDING BALANCE		**62,127,208**	**64,269**	**95,631**	**2,094,901**	**2,432,195**	**1,724,943**	**4,780,670**	**73,319,817**

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State Forms

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
A. REVENUES									
1) LCFF Sources		8010-8099	30,374,741.00	0.00	30,374,741.00	30,968,522.00	0.00	30,968,522.00	2.0%
2) Federal Revenue		8100-8299	0.00	3,586,470.00	3,586,470.00	0.00	2,710,614.00	2,710,614.00	-24.4%
3) Other State Revenue		8300-8599	233,290.00	18,755,449.00	18,988,739.00	206,976.00	13,533,822.00	13,740,798.00	-27.6%
4) Other Local Revenue		8600-8799	2,651,514.00	22,342,308.00	24,993,822.00	2,509,595.00	18,324,062.00	20,833,657.00	-16.6%
5) TOTAL, REVENUES			33,259,545.00	44,684,227.00	77,943,772.00	33,685,093.00	34,568,498.00	68,253,591.00	-12.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,993,832.00	13,316,050.00	19,309,882.00	6,963,160.00	11,957,778.00	18,920,938.00	-2.0%
2) Classified Salaries		2000-2999	9,621,786.00	6,078,037.00	15,699,823.00	10,385,724.00	6,054,244.00	16,439,968.00	4.7%
3) Employee Benefits		3000-3999	8,147,344.00	11,320,838.00	19,468,182.00	9,394,816.00	11,063,094.00	20,457,910.00	5.1%
4) Books and Supplies		4000-4999	617,350.00	1,193,325.00	1,810,675.00	587,601.00	632,524.00	1,220,125.00	-32.6%
5) Services and Other Operating Expenditures		5000-5999	6,879,073.00	11,656,149.00	18,535,222.00	8,050,793.00	7,676,505.00	15,727,298.00	-15.1%
6) Capital Outlay		6000-6999	102,566.00	896,877.00	999,443.00	147,415.00	1,061,000.00	1,208,415.00	20.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,364,021.00	2,011,471.00	5,375,492.00	3,363,520.00	140,804.00	3,504,324.00	-34.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,393,879.00)	3,624,233.00	(769,646.00)	(3,723,383.00)	3,094,967.00	(628,416.00)	-18.3%
9) TOTAL, EXPENDITURES			30,332,093.00	50,096,980.00	80,429,073.00	35,169,646.00	41,680,916.00	76,850,562.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,927,452.00	(5,412,753.00)	(2,485,301.00)	(1,484,553.00)	(7,112,418.00)	(8,596,971.00)	245.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	382,351.00	0.00	382,351.00	94,210.00	0.00	94,210.00	-75.4%
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	(1,994,025.00)	2,062,987.00	68,962.00	(2,617,384.00)	2,690,326.00	72,942.00	5.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,376,376.00)	2,062,987.00	(313,389.00)	(2,711,594.00)	2,690,326.00	(21,268.00)	-93.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			551,076.00	(3,349,766.00)	(2,798,690.00)	(4,196,147.00)	(4,422,092.00)	(8,618,239.00)	207.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,757,892.00	24,786,245.00	73,544,137.00	49,308,968.00	21,436,479.00	70,745,447.00	-3.8%
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)			48,757,892.00	24,786,245.00	73,544,137.00	49,308,968.00	21,436,479.00	70,745,447.00	-3.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,757,892.00	24,786,245.00	73,544,137.00	49,308,968.00	21,436,479.00	70,745,447.00	-3.8%
2) Ending Balance, June 30 (E + F1e)			49,308,968.00	21,436,479.00	70,745,447.00	45,112,821.00	17,014,387.00	62,127,208.00	-12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	47,994.04	1,300.00	49,294.04	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	21,435,179.00	21,435,179.00	0.00	17,014,387.00	17,014,387.00	-20.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	35,905,285.96	0.00	35,905,285.96	32,327,327.00	0.00	32,327,327.00	-10.0%
Alternative Education	0000	9780	*2,076,061.00*		*2,076,061.00*			*0.00*	
Differentiated Assistance	0000	9780	*2,591,039.00*		*2,591,039.00*			*0.00*	
Equitable Education Services/Teaching and Learning	0000	9780	*121,054.00*		*121,054.00*			*0.00*	
Special Education	0000	9780	*200,725.00*		*200,725.00*			*0.00*	
NCSOE Scholarship and Bridge Funding to 2027-28	0000	9780	*3,000,000.00*		*3,000,000.00*			*0.00*	
Behavioral Health and Well-Being Bridge Funding to 2027-28	0000	9780	*2,500,000.00*		*2,500,000.00*			*0.00*	
STRS/PERS Pre-Funding	0000	9780	*3,000,000.00*		*3,000,000.00*			*0.00*	
SCOE Facilities Capital Outlay and Future Expansion	0000	9780	*2,700,000.00*		*2,700,000.00*			*0.00*	
Fall 2026 Adjustments	0000	9780	*6,000,000.00*		*6,000,000.00*			*0.00*	
Cash Flow Stabilization	0000	9780	*13,495,582.96*		*13,495,582.96*			*0.00*	
Alternative Education	0000	9780			*0.00*	*1,461,569.00*		*1,461,569.00*	
Differentiated Assistance	0000	9780			*0.00*	*937,310.00*		*937,310.00*	
Equitable Education Services/Teaching and Learning	0000	9780			*0.00*	*101,486.00*		*101,486.00*	
Special Education	0000	9780			*0.00*	*229,166.00*		*229,166.00*	
NCSOE Scholarship and Bridge Funding to 2027-28	0000	9780			*0.00*	*2,121,707.00*		*2,121,707.00*	

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
Behavioral Health and Well-Being Bridge Funding to 2027-28	0000	9780			*0.00*	*1,615,000.00*		*1,615,000.00*	
STRS/PERS Pre-Funding	0000	9780			*0.00*	*3,000,000.00*		*3,000,000.00*	
SCOE Facilities Capital Outlay and Future Expansion	0000	9780			*0.00*	*2,700,000.00*		*2,700,000.00*	
Fall 2026 Adjustments	0000	9780			*0.00*	*6,000,000.00*		*6,000,000.00*	
Cash Flow Stabilization	0000	9780			*0.00*	*13,997,939.00*		*13,997,939.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,345,688.00	0.00	13,345,688.00	12,785,494.00	0.00	12,785,494.00	-4.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	60,740,494.85	21,479,724.16	82,220,219.01				
1) Fair Value Adjustment to Cash in County Treasury		9111	(91,493.00)	(13,132.00)	(104,625.00)				
b) in Banks		9120	100.00	0.00	100.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	10,495.78	254,410.44	264,906.22				
4) Due from Grantor Government		9290	0.00	88,350.98	88,350.98				
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	47,994.04	1,300.00	49,294.04				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			60,717,591.67	21,810,653.58	82,528,245.25				
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	558,174.35	2,700.01	560,874.36				
2) Due to Grantor Governments		9590	139,501.00	200,041.30	339,542.30				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	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
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			697,675.35	202,741.31	900,416.66				
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)			60,019,916.32	21,607,912.27	81,627,828.59				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,958,960.00	0.00	12,958,960.00	13,479,843.00	0.00	13,479,843.00	4.0%
Education Protection Account State Aid - Current Year		8012	19,566.00	0.00	19,566.00	17,802.00	0.00	17,802.00	-9.0%
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	127,118.00	0.00	127,118.00	127,118.00	0.00	127,118.00	0.0%
Timber Yield Tax		8022	9,300.00	0.00	9,300.00	9,300.00	0.00	9,300.00	0.0%
Other Subventions/In-Lieu Taxes		8029	306.00	0.00	306.00	306.00	0.00	306.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	28,637,930.00	0.00	28,637,930.00	28,637,624.00	0.00	28,637,624.00	0.0%
Unsecured Roll Taxes		8042	774,458.00	0.00	774,458.00	774,458.00	0.00	774,458.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	617,400.00	0.00	617,400.00	690,675.00	0.00	690,675.00	11.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,201,702.00	0.00	1,201,702.00	1,263,360.00	0.00	1,263,360.00	5.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			44,346,740.00	0.00	44,346,740.00	45,000,486.00	0.00	45,000,486.00	1.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	19,566.00		19,566.00	17,802.00		17,802.00	-9.0%

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 LCFF Transfers - Current Year	All Other	8091	(19,566.00)	0.00	(19,566.00)	(17,802.00)	0.00	(17,802.00)	-9.0%
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	(13,971,999.00)	0.00	(13,971,999.00)	(14,031,964.00)	0.00	(14,031,964.00)	0.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			30,374,741.00	0.00	30,374,741.00	30,968,522.00	0.00	30,968,522.00	2.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	3,183.00	3,183.00	0.00	3,624.00	3,624.00	13.9%
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		1,001,779.00	1,001,779.00		1,120,769.00	1,120,769.00	11.9%
Title I, Part D, Local Delinquent Programs	3025	8290		451,182.00	451,182.00		378,869.00	378,869.00	-16.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		8,210.00	8,210.00		6,763.00	6,763.00	-17.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		119,975.00	119,975.00		144,618.00	144,618.00	20.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		1,441,168.00	1,441,168.00		494,998.00	494,998.00	-65.7%
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	560,973.00	560,973.00	0.00	560,973.00	560,973.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	3,586,470.00	3,586,470.00	0.00	2,710,614.00	2,710,614.00	-24.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		6,659,857.00	6,659,857.00		7,710,632.00	7,710,632.00	15.8%
Prior Years	6500	8319		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 State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	94,120.00	0.00	94,120.00	94,210.00	0.00	94,210.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	44,364.00	20,036.00	64,400.00	31,666.00	14,950.00	46,616.00	-27.6%
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	492,617.00	492,617.00	0.00	0.00	0.00	-100.0%
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		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		47,032.00	47,032.00		44,746.00	44,746.00	-4.9%
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	94,806.00	11,535,907.00	11,630,713.00	81,100.00	5,763,494.00	5,844,594.00	-49.7%
TOTAL, OTHER STATE REVENUE			233,290.00	18,755,449.00	18,988,739.00	206,976.00	13,533,822.00	13,740,798.00	-27.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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 Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	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	58,500.00	0.00	58,500.00	23,000.00	0.00	23,000.00	-60.7%
Interest		8660	1,500,000.00	192,088.00	1,692,088.00	2,100,000.00	194,697.00	2,294,697.00	35.6%
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	150,000.00	14,768,391.00	14,918,391.00	140,000.00	13,422,305.00	13,562,305.00	-9.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	500.00	1,673,372.00	1,673,872.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	855,263.00	5,508,457.00	6,363,720.00	167,953.00	4,507,060.00	4,675,013.00	-26.5%
Tuition		8710	87,251.00	200,000.00	287,251.00	78,642.00	200,000.00	278,642.00	-3.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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%

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 Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,651,514.00	22,342,308.00	24,993,822.00	2,509,595.00	18,324,062.00	20,833,657.00	-16.6%
TOTAL, REVENUES			33,259,545.00	44,684,227.00	77,943,772.00	33,685,093.00	34,568,498.00	68,253,591.00	-12.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	771,542.00	5,458,676.00	6,230,218.00	792,260.00	5,466,268.00	6,258,528.00	0.5%
Certificated Pupil Support Salaries		1200	497,735.00	2,423,459.00	2,921,194.00	568,571.00	2,147,291.00	2,715,862.00	-7.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,492,033.00	3,816,240.00	8,308,273.00	5,518,227.00	2,942,838.00	8,461,065.00	1.8%
Other Certificated Salaries		1900	232,522.00	1,617,675.00	1,850,197.00	84,102.00	1,401,381.00	1,485,483.00	-19.7%
TOTAL, CERTIFICATED SALARIES			5,993,832.00	13,316,050.00	19,309,882.00	6,963,160.00	11,957,778.00	18,920,938.00	-2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	12,750.00	2,260,471.00	2,273,221.00	0.00	2,222,211.00	2,222,211.00	-2.2%
Classified Support Salaries		2200	566,077.00	2,099,727.00	2,665,804.00	496,557.00	2,074,437.00	2,570,994.00	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	5,020,691.00	455,105.00	5,475,796.00	5,453,047.00	469,678.00	5,922,725.00	8.2%
Clerical, Technical and Office Salaries		2400	3,767,962.00	1,092,622.00	4,860,584.00	4,231,967.00	1,060,106.00	5,292,073.00	8.9%
Other Classified Salaries		2900	254,306.00	170,112.00	424,418.00	204,153.00	227,812.00	431,965.00	1.8%
TOTAL, CLASSIFIED SALARIES			9,621,786.00	6,078,037.00	15,699,823.00	10,385,724.00	6,054,244.00	16,439,968.00	4.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,089,727.00	4,171,558.00	5,261,285.00	1,260,384.00	4,090,880.00	5,351,264.00	1.7%
PERS		3201-3202	2,528,735.00	1,581,797.00	4,110,532.00	2,746,597.00	1,626,796.00	4,373,393.00	6.4%
OASDI/Medicare/Alternative		3301-3302	811,315.00	692,922.00	1,504,237.00	878,196.00	634,138.00	1,512,334.00	0.5%
Health and Welfare Benefits		3401-3402	3,235,578.00	4,250,508.00	7,486,086.00	4,018,173.00	4,167,943.00	8,186,116.00	9.4%
Unemployment Insurance		3501-3502	7,638.00	9,180.00	16,818.00	8,320.00	8,809.00	17,129.00	1.8%
Workers' Compensation		3601-3602	211,362.00	257,532.00	468,894.00	225,795.00	237,888.00	463,683.00	-1.1%
OPEB, Allocated		3701-3702	153,031.00	208,382.00	361,413.00	150,121.00	173,039.00	323,160.00	-10.6%
OPEB, Active Employees		3751-3752	109,958.00	148,959.00	258,917.00	107,230.00	123,601.00	230,831.00	-10.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,147,344.00	11,320,838.00	19,468,182.00	9,394,816.00	11,063,094.00	20,457,910.00	5.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	5,277.00	5,277.00	5,000.00	3,650.00	8,650.00	63.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	2,500.00	2,200.00	4,700.00	New
Materials and Supplies		4300	496,939.00	889,208.00	1,386,147.00	465,512.00	557,849.00	1,023,361.00	-26.2%
Noncapitalized Equipment		4400	120,411.00	298,840.00	419,251.00	114,589.00	68,825.00	183,414.00	-56.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			617,350.00	1,193,325.00	1,810,675.00	587,601.00	632,524.00	1,220,125.00	-32.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,061,742.00	1,061,742.00	0.00	988,491.00	988,491.00	-6.9%
Travel and Conferences		5200	568,168.00	1,080,436.00	1,648,604.00	606,777.00	559,764.00	1,166,541.00	-29.2%
Dues and Memberships		5300	297,786.00	250.00	298,036.00	293,420.00	0.00	293,420.00	-1.5%
Insurance		5400 - 5499	183,400.00	0.00	183,400.00	185,000.00	0.00	185,000.00	0.9%
Operations and Housekeeping Services		5500	733,737.00	9,730.00	743,467.00	749,620.00	7,750.00	757,370.00	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	348,562.00	258,485.00	607,047.00	366,244.00	268,018.00	634,262.00	4.5%
Transfers of Direct Costs		5710	(47,486.00)	40,356.00	(7,130.00)	(67,597.00)	57,922.00	(9,675.00)	35.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	4,765,652.00	8,917,396.00	13,683,048.00	5,888,049.00	5,369,105.00	11,257,154.00	-17.7%
Communications		5900	29,254.00	287,754.00	317,008.00	29,280.00	425,455.00	454,735.00	43.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,879,073.00	11,656,149.00	18,535,222.00	8,050,793.00	7,676,505.00	15,727,298.00	-15.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	747,812.00	747,812.00	0.00	1,056,000.00	1,056,000.00	41.2%
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	102,566.00	99,065.00	201,631.00	57,415.00	5,000.00	62,415.00	-69.0%
Equipment Replacement		6500	0.00	50,000.00	50,000.00	90,000.00	0.00	90,000.00	80.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			102,566.00	896,877.00	999,443.00	147,415.00	1,061,000.00	1,208,415.00	20.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									

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)	
To Districts or Charter Schools		7211	500.00	2,011,471.00	2,011,971.00	0.00	140,804.00	140,804.00	-93.0%
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	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	51,791.00	0.00	51,791.00	44,870.00	0.00	44,870.00	-13.4%
Other Debt Service - Principal		7439	311,730.00	0.00	311,730.00	318,650.00	0.00	318,650.00	2.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,364,021.00	2,011,471.00	5,375,492.00	3,363,520.00	140,804.00	3,504,324.00	-34.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,242,456.00)	3,624,233.00	(618,223.00)	(3,621,257.00)	3,094,967.00	(526,290.00)	-14.9%
Transfers of Indirect Costs - Interfund		7350	(151,423.00)	0.00	(151,423.00)	(102,126.00)	0.00	(102,126.00)	-32.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,393,879.00)	3,624,233.00	(769,646.00)	(3,723,383.00)	3,094,967.00	(628,416.00)	-18.3%
TOTAL, EXPENDITURES			30,332,093.00	50,096,980.00	80,429,073.00	35,169,646.00	41,680,916.00	76,850,562.00	-4.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	382,351.00	0.00	382,351.00	94,210.00	0.00	94,210.00	-75.4%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			382,351.00	0.00	382,351.00	94,210.00	0.00	94,210.00	-75.4%
OTHER SOURCES/USES									

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)	
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	(2,005,025.00)	2,005,025.00	0.00	(3,083,384.00)	3,083,384.00	0.00	0.0%
Contributions from Restricted Revenues		8990	11,000.00	57,962.00	68,962.00	466,000.00	(393,058.00)	72,942.00	5.8%
(e) TOTAL, CONTRIBUTIONS			(1,994,025.00)	2,062,987.00	68,962.00	(2,617,384.00)	2,690,326.00	72,942.00	5.8%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,376,376.00)	2,062,987.00	(313,389.00)	(2,711,594.00)	2,690,326.00	(21,268.00)	-93.2%

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	260,594.00	260,644.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			270,594.00	270,644.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	87,420.00	91,777.00	5.0%
2) Classified Salaries		2000-2999	2,052.00	6,019.00	193.3%
3) Employee Benefits		3000-3999	21,762.00	25,957.00	19.3%
4) Books and Supplies		4000-4999	29,210.00	41,210.00	41.1%
5) Services and Other Operating Expenditures		5000-5999	41,510.00	58,433.00	40.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	124,434.00	125,000.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,511.00	10,637.00	25.0%
9) TOTAL, EXPENDITURES			314,899.00	359,033.00	14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,305.00)	(88,389.00)	99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(44,305.00)	(88,389.00)	99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	196,963.00	152,658.00	-22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,963.00	152,658.00	-22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,963.00	152,658.00	-22.5%
2) Ending Balance, June 30 (E + F1e)			152,658.00	64,269.00	-57.9%
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	152,658.00	64,269.00	-57.9%
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	380,835.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(414.00)		
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			380,421.47		
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	65,271.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			65,271.00		
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)			315,150.47		
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	124,434.00	125,000.00	0.5%
Adult Education Program	6391	8590	124,433.00	125,000.00	0.5%
All Other State Revenue	All Other	8590	11,727.00	10,644.00	-9.2%
TOTAL, OTHER STATE REVENUE			260,594.00	260,644.00	0.0%
OTHER LOCAL REVENUE					
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	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			270,594.00	270,644.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	57,420.00	61,777.00	7.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	30,000.00	30,000.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			87,420.00	91,777.00	5.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,052.00	6,019.00	193.3%
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			2,052.00	6,019.00	193.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,618.00	21,232.00	20.5%
PERS		3201-3202	1,094.00	1,614.00	47.5%
OASDI/Medicare/Alternative		3301-3302	1,637.00	1,791.00	9.4%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	53.00	49.00	-7.5%
Workers' Compensation		3601-3602	1,360.00	1,271.00	-6.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,762.00	25,957.00	19.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,210.00	41,210.00	51.5%
Noncapitalized Equipment		4400	2,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			29,210.00	41,210.00	41.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	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	5,400.00	7,600.00	40.7%
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	32,110.00	46,833.00	45.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,510.00	58,433.00	40.8%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	124,434.00	125,000.00	0.5%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	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)			124,434.00	125,000.00	0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	8,511.00	10,637.00	25.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,511.00	10,637.00	25.0%
TOTAL, EXPENDITURES			314,899.00	359,033.00	14.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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					
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	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	261,867.00	216,301.00	-17.4%
3) Other State Revenue		8300-8599	1,642,954.00	872,526.00	-46.9%
4) Other Local Revenue		8600-8799	10,000.00	48,000.00	380.0%
5) TOTAL, REVENUES			1,914,821.00	1,136,827.00	-40.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	4,626.00	New
2) Classified Salaries		2000-2999	287,309.00	271,698.00	-5.4%
3) Employee Benefits		3000-3999	205,703.00	173,599.00	-15.6%
4) Books and Supplies		4000-4999	68,400.00	47,200.00	-31.0%
5) Services and Other Operating Expenditures		5000-5999	1,239,541.00	500,215.00	-59.6%
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	142,912.00	91,489.00	-36.0%
9) TOTAL, EXPENDITURES			1,943,865.00	1,088,827.00	-44.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,044.00)	48,000.00	-265.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(29,044.00)	48,000.00	-265.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,675.00	47,631.00	-37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,675.00	47,631.00	-37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,675.00	47,631.00	-37.9%
2) Ending Balance, June 30 (E + F1e)			47,631.00	95,631.00	100.8%
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	47,631.00	95,631.00	100.8%
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	1,513,899.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,686.00)		
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			1,511,213.20		
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)			1,511,213.20		
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	261,867.00	216,301.00	-17.4%
TOTAL, FEDERAL REVENUE			261,867.00	216,301.00	-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	1,642,954.00	872,526.00	-46.9%
TOTAL, OTHER STATE REVENUE			1,642,954.00	872,526.00	-46.9%
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	10,000.00	48,000.00	380.0%
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			10,000.00	48,000.00	380.0%
TOTAL, REVENUES			1,914,821.00	1,136,827.00	-40.6%
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	0.00	4,626.00	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	4,626.00	New
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	107,913.00	109,299.00	1.3%
Clerical, Technical and Office Salaries		2400	179,396.00	162,399.00	-9.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			287,309.00	271,698.00	-5.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	80,025.00	72,903.00	-8.9%
OASDI/Medicare/Alternative		3301-3302	22,794.00	21,145.00	-7.2%
Health and Welfare Benefits		3401-3402	89,054.00	69,190.00	-22.3%
Unemployment Insurance		3501-3502	149.00	137.00	-8.1%
Workers' Compensation		3601-3602	4,896.00	3,624.00	-26.0%
OPEB, Allocated		3701-3702	4,550.00	3,850.00	-15.4%
OPEB, Active Employees		3751-3752	3,250.00	2,750.00	-15.4%
Other Employee Benefits		3901-3902	985.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			205,703.00	173,599.00	-15.6%
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	48,400.00	27,200.00	-43.8%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			68,400.00	47,200.00	-31.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	335,200.00	59,000.00	-82.4%
Travel and Conferences		5200	27,409.00	39,747.00	45.0%
Dues and Memberships		5300	1,000.00	900.00	-10.0%
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	14,255.00	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	861,677.00	400,568.00	-53.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,239,541.00	500,215.00	-59.6%
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	142,912.00	91,489.00	-36.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			142,912.00	91,489.00	-36.0%
TOTAL, EXPENDITURES			1,943,865.00	1,088,827.00	-44.0%
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	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	40,000.00	60,000.00	50.0%
5) TOTAL, REVENUES			40,000.00	60,000.00	50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,000.00	60,000.00	50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,000.00	60,000.00	50.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,994,901.00	2,034,901.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,994,901.00	2,034,901.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,994,901.00	2,034,901.00	2.0%
2) Ending Balance, June 30 (E + F1e)			2,034,901.00	2,094,901.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	2,034,901.00	2,094,901.00	2.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,059,665.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,997.00)		
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			2,056,668.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,056,668.42		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,000.00	60,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	60,000.00	50.0%
TOTAL, REVENUES			40,000.00	60,000.00	50.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			0.00	0.00	0.0%

Description	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	30,000.00	50,000.00	66.7%
5) TOTAL, REVENUES			30,000.00	50,000.00	66.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,000.00	50,000.00	66.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	382,351.00	94,210.00	-75.4%
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			382,351.00	94,210.00	-75.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			412,351.00	144,210.00	-65.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,875,634.00	2,287,985.00	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,634.00	2,287,985.00	22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,875,634.00	2,287,985.00	22.0%
2) Ending Balance, June 30 (E + F1e)			2,287,985.00	2,432,195.00	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,287,985.00	2,432,195.00	6.3%
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	1,927,549.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,244.00)		
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			1,925,305.76		
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)			1,925,305.76		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	30,000.00	50,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	50,000.00	66.7%
TOTAL, REVENUES			30,000.00	50,000.00	66.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	382,351.00	94,210.00	-75.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			382,351.00	94,210.00	-75.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			382,351.00	94,210.00	-75.4%

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	50,000.00	New
5) TOTAL, REVENUES			0.00	50,000.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	50,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	50,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,674,943.00	1,674,943.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,674,943.00	1,674,943.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,674,943.00	1,674,943.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,674,943.00	1,724,943.00	3.0%
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	1,674,943.00	1,724,943.00	3.0%
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	1,729,318.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,516.00)		
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			1,726,802.95		
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)			1,726,802.95		
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	50,000.00	New
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	50,000.00	New
TOTAL, REVENUES			0.00	50,000.00	New
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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	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	300,000.00	400,000.00	33.3%
5) TOTAL, REVENUES			300,000.00	400,000.00	33.3%
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	10,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,119,559.00	5,000,000.00	-2.3%
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			5,129,559.00	5,000,000.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,829,559.00)	(4,600,000.00)	-4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,829,559.00)	(4,600,000.00)	-4.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,210,229.00	9,380,670.00	-34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,210,229.00	9,380,670.00	-34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,210,229.00	9,380,670.00	-34.0%
2) Ending Balance, June 30 (E + F1e)			9,380,670.00	4,780,670.00	-49.0%
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	1,743,452.00	1,743,452.00	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	7,637,218.00	3,037,218.00	-60.2%
Workforce Housing Project	0000	9780	*5,000,000.00*		
SCOE Facilities Capital Outlay and Future Expansion	0000	9780	*2,637,218.00*		
Workforce Housing Project	0000	9780		*2,000,000.00*	
SCOE Facilities Capital Outlay and Future Expansion	0000	9780		*1,037,218.00*	
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	14,216,165.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(20,446.00)		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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) TOTAL, ASSETS			14,195,719.46		
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	65,500.00		
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			65,500.00		
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)			14,130,219.46		
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	300,000.00	400,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	400,000.00	33.3%
TOTAL, REVENUES			300,000.00	400,000.00	33.3%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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 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	10,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	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	5,119,559.00	5,000,000.00	-2.3%
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			5,119,559.00	5,000,000.00	-2.3%
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			5,129,559.00	5,000,000.00	-2.5%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
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	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	51.62	51.62	51.62	51.62	51.62	51.62
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	26.11	26.11	26.11	36.82	36.82	36.82
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	77.73	77.73	77.73	88.44	88.44	88.44
2. District Funded County Program ADA						
a. County Community Schools	.89	.89	.89	.89	.89	.89
b. Special Education-Special Day Class	82.61	82.61	82.61	69.70	69.70	69.70
c. Special Education-NPS/LCI	13.65	13.65	13.65	14.40	14.40	14.40
d. Special Education Extended Year	11.72	11.72	11.72	10.27	10.27	10.27
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)	108.87	108.87	108.87	95.26	95.26	95.26
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	186.60	186.60	186.60	183.70	183.70	183.70
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	60,946.95	60,946.95	60,946.95	61,832.98	61,832.98	61,832.98
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						