

Contra Costa County Office of Education

2025-2026 BUDGET ADOPTION

JUNE 11, 2025



CONTRA COSTA COUNTY
Office of Education
learn • lead • achieve

Contra Costa County Office of Education

Fiscal Year 2025-2026

About the CCCOE

The Contra Costa County Office of Education (CCCOE) is a unique agency. One of 58 counties in the state of California, Contra Costa County has the 11th-largest public school student population in the state. Officially established in 1932, the CCCOE has a long history of providing direct services to some of our county's most vulnerable students, including young people who are incarcerated, homeless or in foster care, as well as students who have severe physical or emotional challenges.

CCCOE also provides support services to schools and school districts in Contra Costa County; services that can be handled most effectively and economically on a regional basis rather than by each of the county's 287 schools or 18 school districts. These services range from budget approval and fiscal support to technology infrastructure and communication support. In addition, CCCOE provides some of the best, high-level professional development opportunities for educators in the entire state.

The County Office of Education is an essential part of Contra Costa's outstanding public school system.

- **MISSION:** The Contra Costa County Office of Education promotes success in learning and life through quality leadership, programs and services.
- **CORE VALUES:**
 - We hold **Student Achievement** as our highest priority, our ultimate goal and our collective responsibility.
 - We commit to solutions that create **safe and healthy schools** and communities.
 - We welcome new ideas and creative thinking as we work toward **continuous improvement**.
 - We provide quality **customer service**.
 - We lead with a focus on **equity** and value the inclusion of diverse perspectives to promote a learning community where all can succeed.
 - We reach **high standards** for the work we do and the services we provide.
 - We promote **workplace wellness**, personal growth, and healthy connections for our employees.

Agency Priorities:

1. **Student Achievement:** CCCOE supports students who are historically marginalized and disadvantaged.
2. **Educational Equity:** CCCOE process and practices are conducted through an equity lens, with an emphasis on cultural sensitivity and competence.
3. **Organizational Wellness:** CCCOE policies and practices support a positive and effective workplace culture for every level of the organization.
4. **District Support:** CCCOE supports the districts and schools of Contra Costa County by providing programs and services that support their students and organizations.

Organization

County Superintendent of Schools, Lynn Mackey



The County Office provides programs, support and oversight (budget and LCAP) to help ensure the success of Contra Costa County's 18 school districts, 287 schools, and nearly 170,000 students.

We provide support in the form of professional development and resources for job-alike groups (Curriculum, Human Resources, Business, and Superintendents' Council). These and other CCCOE programs/services:

- Provide quality countywide programs for students
- Save school districts money
- Provide regional resources and staff development opportunities
- Support districts in meeting state and federal mandates

By working effectively and efficiently with our school districts, the County Office of Education strengthens our education system while saving dollars – dollars that can be used in classrooms.

County Superintendent of Schools, Lynn Mackey, administers all County Office of Education programs and facilitates cooperation among schools, colleges, universities, government, and community organizations. She is responsible for monitoring and approving all school district budgets and Local Control Accountability Plans. She also serves as an education advocate with the legislature and public.

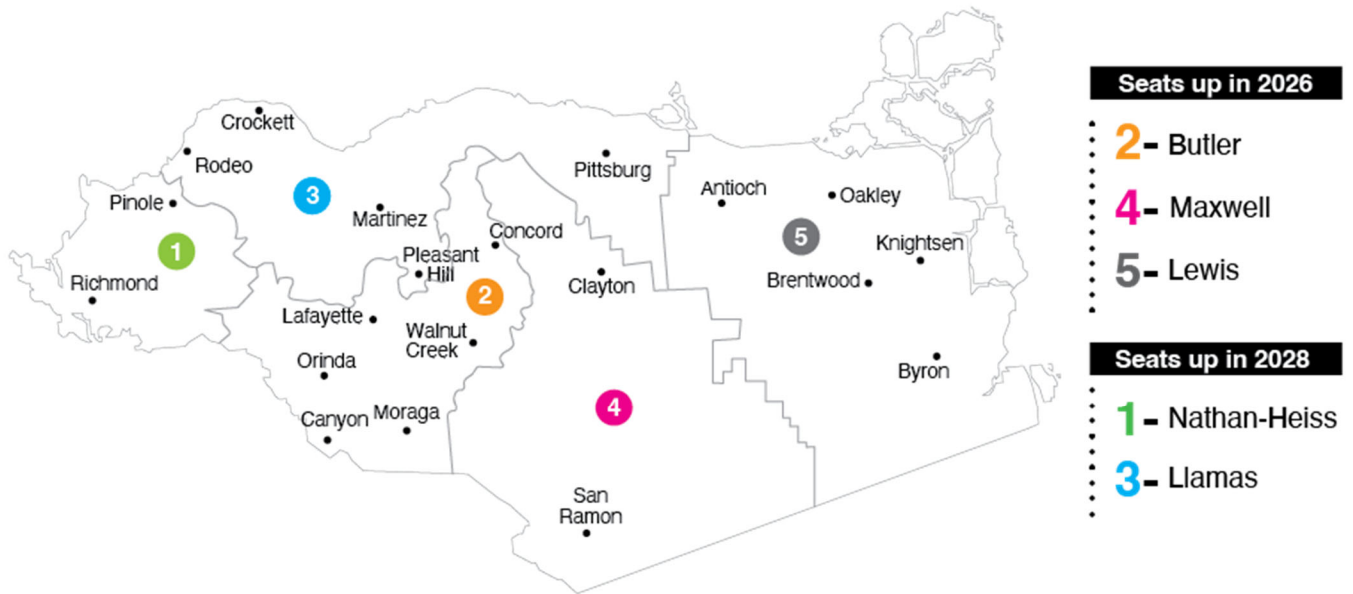
Contra Costa County Board of Education

The Contra Costa County Board of Education is the elected Board of Education for the County of Contra Costa. The Board of Education consists of five members elected by trustee district areas to staggered four-year terms. Each Board member represents a different area of the county and must be a registered voter in that area. Two Student Board members also serve one-year terms and are appointed by the Board. Student Board members advocate on behalf of students and are considered full Board members with some exceptions. In accordance with the California Education Code and certain other rules and laws, the Contra Costa County Board of Education serves as the governing board for the juvenile court schools operated by the County Office of Education.

What Does the Board Do?

The Board provides leadership and citizen oversight for educational programs and services operated by the County Office of Education. The Board also:

- Approves selected curriculum for education programs operated by the CCCOE
- Reviews and approves the County Office of Education budget
- Hears appeals on charter school petitions, interdistrict transfer disputes and expulsion cases
- Advocates on behalf of education on the local, state and national levels
- Acts as the County Committee on School District Organization, which reviews changes in school district boundaries



Map is intended for general reference only and should not be used for legal or navigational purposes.

MISSION: The mission of the Contra Costa County Board of Education is to establish, maintain and review its policies; approve the annual budget, appropriate curricula, and COE Local Control and Accountability Plan (LCAP); perform oversight and appellate responsibilities; and support the work of the County Office of Education and County Superintendent of Schools.

GOALS:

- The Board as a governing body will be a leader in advocating at the local, state, and federal level for all learners through communicating public education's successes and challenges.
- Board members will understand the role of the County Board of Education as defined by California Education Code and County Board Policy and will remain committed to operate as a cohesive governing body.
- The Board will support the superintendent and staff to promote greater community awareness of CCCOE programs and services and how they impact students, staff members and the community.
- The Board will support and advocate for equity and access to high quality educational programs for ALL students, with a focus on English Learners (EL), low performing students, and students with special needs.
- The Board will review, improve and implement effective protocols pertaining to its role as an appellate body (e.g. in the areas of Charter School Authorization and Oversight, Interdistrict Transfers and Expulsion Appeals).
- The Board will serve as active stakeholders in the CCCOE Local Control Accountability Plan (LCAP) for Court and Community Schools.

The Board Members



Daniel Nathan-Heiss
Trustee Area 1

El Cerrito, El Sobrante, San Pablo, Pinole, and
parts of Kensington and Richmond

Elected 2024
Term expires 12/2028



Yazmin Llamas
Trustee Area 3

Bay Point, Clyde, Crockett, Hercules, Martinez,
Pacheco, Pleasant Hill, Pittsburg, Port Costa,
Rodeo, and parts of El Sobrante

Elected 2024
Term expires 12/2028



Sarah Butler, Vice President
Trustee Area 2

Canyon, Concord, Lafayette, Moraga, Orinda,
Walnut Creek, parts of Alamo

Elected 2018
Term expires 12/2026



Mike Maxwell
Trustee Area 4

Blackhawk, Clayton, Danville, San Ramon, and
parts of Alamo and Concord

Re-elected 2018
Term expires 12/2026



Annette Lewis, President
Trustee Area 5

Antioch, Bethel Island, Brentwood, Byron,
Discovery Bay, Knightsen, Oakley
and parts of Pittsburg

Elected 2018
Term expires 12/2026



Ishaan Savla
Student Board Member

Dougherty Valley High School
San Ramon Valley Unified School District

Term Expires 6/2025



Luke Wilson
Student Board Member

El Cerrito High School
West Contra Costa Unified School District

Term Expires 6/2025

Student Programs and Services

The Student Programs and Services Department provides direct instructional programs and a variety of support services for students enrolled in CCCOE schools, as well as students throughout the county.

The CCCOE-operated Student Programs include the following:

- **Court School**
Mt. McKinley School – Martinez
- **Community School**
Golden Gate Community School - Brentwood, Richmond, and Pittsburg
- **Special Education**
Floyd I. Marchus School, Concord
Mauzy School, Alamo
East County Elementary (Turner, Diablo Vista, Krey Elementary & O'Hara Park)
East County (Liberty High Transition, Heritage High School)
- **Career Technical Education (CTE/ROP)**
CTE classes offered at 34 high schools in Contra Costa and Alameda counties
- **Adult Correctional Education**
Contra Costa Adult School (Martinez, Marsh Creek and West County Detention Facilities)

CCCOE Student Programs: *Support Services*

- Coordinating Council
- Services for students who are Deaf/Hard of Hearing, blind and visually impaired (Braille Center)
- Adaptive Physical Education
- Expulsion Appeals
- High School Equivalency Testing
- Interdistrict Transfer Appeals
- Local Control and Accountability Plan (LCAP) for CCCOE schools
- County School Attendance Review Board (SARB)
- Youth Services Department supporting Foster and Homeless
- Tobacco Use and Prevention Education (TUPE)
- Wellness in Schools Program (WISP)
- Empowerment Program / YEIP

CCCOE Student Programs: *Special Education*

The Contra Costa County Office of Education (CCCOE) provides a full range of services designed to meet the learning needs of students with disabilities from birth to age 22. We serve more than 200 students in more than eight locations throughout the county.

Student Programs serves the following:

- Early Start and Preschool students
- Students with Autism
- Students with Emotional Disabilities
- Students with Extensive Support Needs
- Students with Visual and Auditory Impairments
- Community-Based Instruction and Transition Programs
- WorkAbility I (Special Education)

Classroom settings include fully integrated sites on regular school campuses, community-based instruction, and special-education centers.

- Early Start serves children from birth to age three with vision, hearing, orthopedic, or other developmental disabilities.
- Autism programs provide highly specialized, intensive, early intervention for young children in preschool and elementary grades.
- The Community Based Instruction Program is a class for students 18-22 years of age. The program's goal is to support the transition from school to adult life for students with extensive support needs.
- The Counseling and Educational Program provides classes for students working toward diplomas in grades K-12 who exhibit emotional and behavioral challenges.
- Special Education Programs for students with multiple disabilities provide a full range of services designed to meet the needs of students from age 3-22.

CCCOE Student Programs: *District Specified Services*

The CCCOE Braille Center, located at Mauzy School in Alamo, provides resource services to students with visual impairments and provides materials in braille and large print to students throughout Contra Costa.

The CCCOE provides a spectrum of Deaf/Hard of Hearing (DHH) services including audiologists and DHH teachers. The CCCOE also provides Adaptive Physical Education to districts in the CCC SELPA.

CCCOE Student Programs: *CTE/ROP*

- Employs highly qualified teachers with industry experience
- Provides training for current and emerging careers
- Uses individualized instruction
- Provides state-of-the-art instructional equipment
- Curricula and new programs reflect labor market needs

- Is accredited by the Western Association of Schools and Colleges (WASC) and approved by the California State Department of Education
- Courses include California State Academic Standards and Career Technical Education

Model Curriculum Standards, as well as industry standards

- Courses are reviewed annually by industry Advisory Committees
- Offers more than 90 rigorous and relevant career courses, including 68 that meet the University of California “a-g” entrance requirements.
- Serves more than 8,000 students at 32 high schools in Contra Costa and Alameda counties
- Career guidance includes industry internship opportunities.
- More than 200,000 students have completed ROP training in the past 47 years

Examples of CTE/ROP Courses Offered:

- | | |
|---|--|
| • Advanced Animation | • Culinary Careers |
| • Analytical Forensic Science | • Developmental Psychology of Children |
| • Architectural Design | • Digital Art/Web Design/Digital Photo |
| • Automotive Technology | • Environmental Science AP |
| • Biotechnology Accelerated and Research | • Fire Science |
| • Careers in Teaching/Early Childhood Education | • Journalism |
| • Civil Engineering | • Law Enforcement Careers |
| • Architecture | • Digital Photography |
| • Computer Integrated/Manufacturing | • Play Production |
| • Computer Programming | • Robotics Engineering Technology |
| • Construction Technology | • Sports Medicine/Medical Careers |
| | • TV/Video Broadcasting |
| | • Veterinary Science |

CCCOE Student Programs: *Contra Costa Adult School (CCAS)*

The Contra Costa County Office of Education offers educational programs to incarcerated adults through the Contra Costa Adult School. The Contra Costa Adult School is fully accredited by the Western Association of Schools and Colleges. More than 4,000 students participate in educational opportunities each year at one of the three jail facilities:

- Marsh Creek Detention Facility — Clayton
- West County Detention Facility – Richmond
- Martinez Detention Facility – Martinez

Our Mission is to facilitate successful transitions of adult learners back to their communities by providing transformative education and personal development. Programs offered include the following:

- The Adult Basic Literacy Program which includes basic reading, writing and mathematics. Students earn high school credits or prepare for a high school equivalency. Students can also take the GED or High School Equivalency Test (HiSET) to obtain an equivalency certificate.
- CCAS students take Construction Technology (MCDF) and Computer Applications (WCDF & MCDF) Career Technical Education classes. ROP certificates are awarded to students based on

completion of identified school department staff and vocational/industry standards. Community college credit can also be earned in the Computer Applications class. Students also participate in MC3, a comprehensive pre-apprenticeship training.

- CCAS offers a nationally recognized and state-approved substance abuse recovery educational program, DEUCE (Deciding Educating Understanding Counseling Evaluating). This curriculum includes topics such as the addiction cycle, recovery process, anger management, interpersonal communication and parenting skills.
- COPE (Counseling Options and Parent Education) supports two parenting classes in which students receive a Parenting Certificate that is recognized by Contra Costa County Courts and Child and Family Services. The program aims to prevent and treat behavioral, emotional and developmental problems in children by enhancing the knowledge, skills and confidence of parents.
- The Workforce Readiness program teaches motivational interviewing and other evidenced-based strategies are employed in a program in which students participate in career exploration and soft skills workshops. At West County and Marsh Creek, there are bi-annual resource fairs providing students with opportunities to meet employers and learn about transition resources.
- Reentry Transition Specialists (RTS) who meet with interested students to identify needs and to develop a transition plan to more effectively plan for successful reintegration. The RTS's collaborate with a variety of community partners to gather information about educational, employment, support services and other opportunities available for the reentry population.

CCCOE Student Programs: *Golden Gate Community School/Mt. McKinley School*

Mt. McKinley School operates self-contained classes in the Martinez Juvenile Hall facility. Mt. McKinley School offers middle and high school coursework to students working toward their diploma. GED and HiSET programs and testing are available.

Golden Gate Community School is an alternative education charter school serving the academic needs of students who have been referred by their local school district due to expulsion or other school-related challenges, as well as students whose families feel they would benefit from a smaller environment. The school's main purpose is to prepare students to return to their home districts.

CCCOE Court and Community Schools ensure academic improvement and successful transition, while promoting pro-social skills. Students are taught by credentialed staff and receive standards based academic coursework. Courses include:

- English Language Arts/English Language Development
- Reading Intervention
- Social Sciences
- Math
- Science
- Credit Recovery
- CTE

- A-G programming
- Extra support services are offered through a school social worker and a youth services specialist.

At Golden Gate Community School and Mt McKinley School, students:

- Engage in a complete course of study leading to a high school diploma
- Receive guidance in developing individual potential and an appreciation of self and others while learning to be productive citizens
- Develop critical thinking and problem-solving skills through culturally relevant curriculum and materials

Educational Services

The Educational Services department provides leadership and support to Local Education Agencies (LEA) through professional development, curriculum and instruction workshops, assessment and accountability, and LEA/school improvement services. Our mission is to provide relevant and quality professional learning services that promote collaborative partnerships, supporting the achievement of all students.

Our Educational Services department coordinates the following programs and services:

- Administrative Leadership Program
- California Collaborative for Learning Acceleration (CCLA)
- California Content Standards and Framework Training
- California Distinguished School Program Support
- California Preschool Instructional Network (CPIN) Bay Area Region IV
- Comprehensive Support and Improvement (CSI) based on CA Dashboard Data
- CODE.org Computer Science Educator Training
- Contra Costa Literacy Project
 - Reading Instruction and Intervention
 - California Literacy State Development Grant
- Curriculum Council
- Curriculum Council Subcommittees which include Arts Convening, Assessment, Educational Technology, English Language Arts/English Language Development, Multilingual Language Learner Network, History-Social Science, Mathematics, Science, and Social Emotional Learning
- Differentiated Assistance
- Early Care and Education (ECE)
- Early Childhood Professional Development Program (PDP)
- Early Education Teacher Development (EETD)
- Instructional Materials Adoption Support
- Local Control Accountability Plans (LCAP)
- Local Planning and Advisory Council for Early Care and Education (LPC)
- Local State and Federal Programs Directors' Network
- Math, Science, Computer Science and Professional Learning (MSCS-PL)
- Multi-Tiered Systems of Support (MTSS)
- Quality Rating and Improvement System (QRIS)

- Social Emotional Learning
- Teacher Induction Program (TIP)
- Title III Support—Language Instruction for English Learners and Immigrant Students
- Universal Design for Learning Training
- Universal Prekindergarten (UPK) Planning and Implementation Support
- Williams Settlement Oversight

Communications

The Communications Office provides a wide variety of communications and public relations services to county school districts and COE sites and programs, including:

- Award-winning communications and public relations materials including writing, video production and editing, photography, and graphic and web design
- Public information including educational facts and statistics, news releases, and social media
- Media relations, publicity, and crisis communication support
- Public relations and marketing training and consultation
- Publications: Newsletters for community members, employees and educators, Annual Report, Public Schools Directory, Fingertip Facts, and brochures, flyers, and displays (as needed)
- Academic and special events/programs, including Contra Costa County Teacher of the Year Program, Mock Trial, and Model United Nations

Human Resources

The Human Resources Department serves the employees of the County Office of Education in multiple ways, including:

- Recruitment and selection of employees
- Credential services
- Classification, salary and benefits administration
- Classified and Certificated negotiations
- Safety and wellness
- Employee relations
- Professional Development
- Worker's Compensation

The Department also serves the county school districts by:

- Coordinating teacher and substitute job fairs to recruit staff for school districts and County Office programs
- Providing legal updates for school district personnel
- Providing Live Scan fingerprinting services
- Ensuring that all Contra Costa teachers are credentialed, and assigned to teach appropriate subjects
- Providing professional development opportunities

Business and Administrative Services

The Business and Administrative Services Department coordinates the services provided by District Business Services, District Payroll Services, Accounting Support Services, Fiscal Services, School-Based Medi-Cal Administrative Activities (SMAA) Services, General Services, and Technology Services. The department provides administrative support to the County Committee on School District Organization. Business and Administrative Services coordinates the following services:

- External District Business Services: Provides financial advisory services and oversight, manages fiscal transactions, and provides support to 18 school districts, 22 charter schools, the Contra Costa SELPA (CC SELPA) and the CCCOE.
- External District Payroll Services: Provides service, support, and assistance in payroll and retirement reporting for 18 school districts, 22 charter schools, and the Contra Costa County Community Colleges. In addition, this department processes over 150,000 warrants and over 15,000 W-2s annually for 15 school districts, the CC SELPA and the CCCOE.
- Internal Accounting Support Services: Provides payroll, accounts payable, accounts receivable, ADA reporting and conference and travel reimbursements for the CCCOE.
- Internal Fiscal Services: Provides all budget and accounting services for the CCCOE.
- School-Based Medi-Cal Administrative Activities (SMAA): Provides administrative support to local education agencies to receive federal reimbursement for activities related to Medi-Cal services such as outreach to students and families, facilitating Medi-Cal applications, coordinating referrals for services like therapy and counseling, arranging transportation for medical appointments, providing translation services, and engaging in program planning and policy development to enhance healthcare delivery. The SMAA program supports efforts to provide effective and high-quality health programs and services for students and their families.
- General Services: Provides facilities planning, construction management, maintenance and operations, safety planning and transportation for the CCCOE.
- Technology Services: Supports Tyler/Munis Financial and Human Resources Modules, Infrastructure Assistance, ISP Services and Firewall Hosting, Planning and Communication, Technology Support Services, Forums: Technical Advisory Council (TAC).

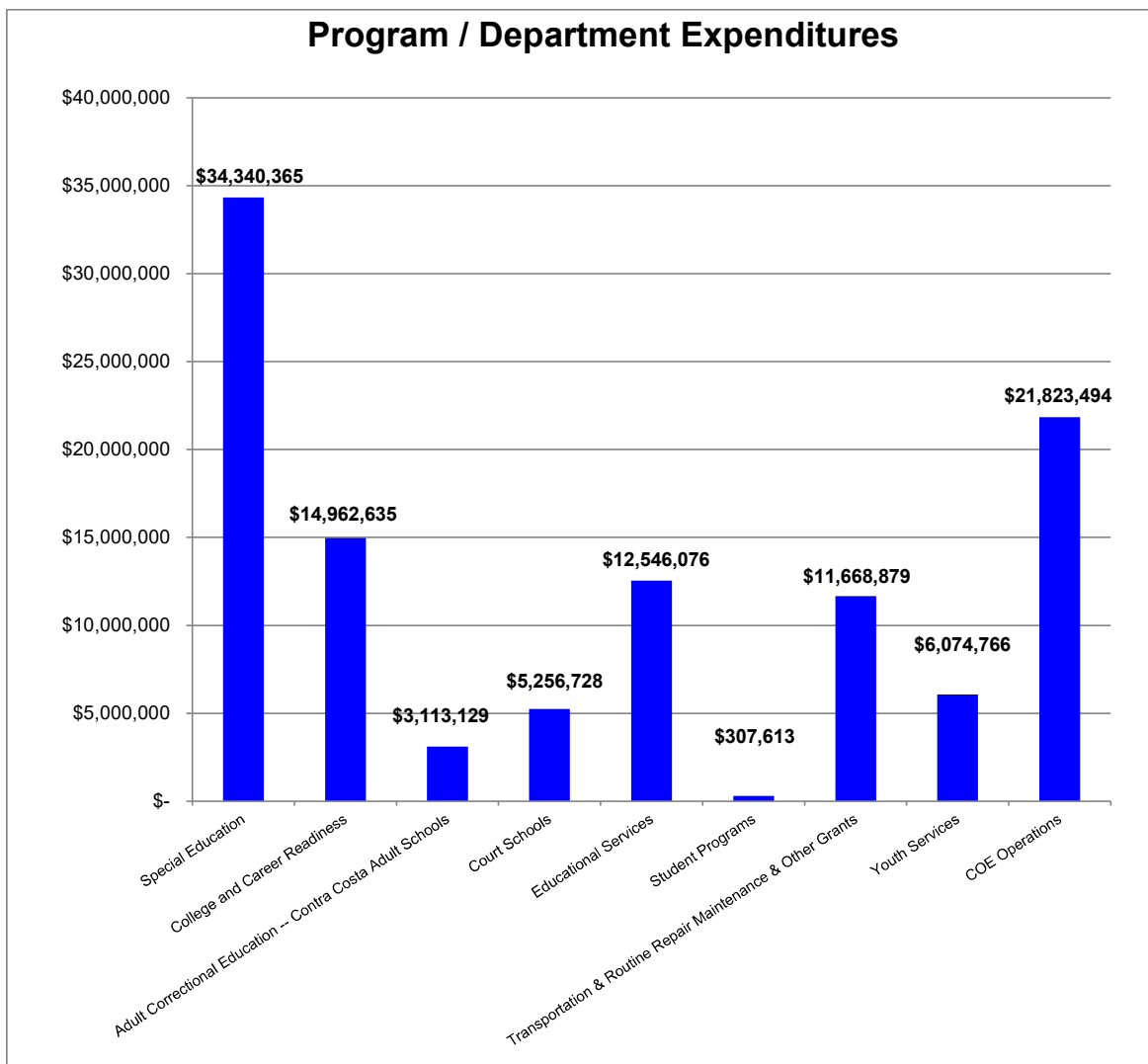
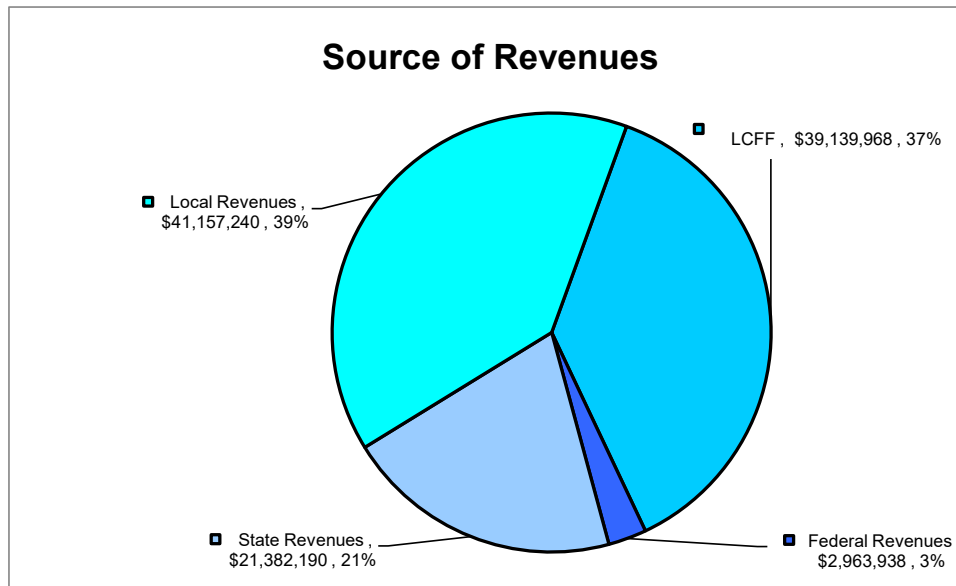
LCAP (Local Control Accountability Plans)

Legislation enacted in 2013–14 made major changes both to the way the state allocates funding to school districts and county offices of education and the way the state supports and intervenes in underperforming districts. The legislation was the culmination of more than a decade of research and policy work on California’s K-12 funding system. In addition to creating a new funding formula, the 2013–14 package of legislation establishes a set of new rules relating to school district transparency and accountability. Specifically, under the new rules, districts are required to adopt Local Control and Accountability Plans (LCAPs). Districts that do not meet the goals specified in their LCAPs and fail to improve educational outcomes are to receive assistance through a system of support and intervention.

FINANCIAL DATA

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2025-26 Budget Adoption



CONTRA COSTA COUNTY OFFICE OF EDUCATION

2025-26 BUDGET ADOPTION CONSOLIDATION

COE OPERATIONS										
	County Board of Education	County Superintendent of Schools	Human Resources	Communication s	Technology Systems	Business & Administrative Services	General Services	Educational Services	Student Programs	COE Operations Total
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 120,923	\$ 17,327,938	\$ -	\$ 3,066,174	\$ 348,408	\$ 20,863,443
REVENUES:										
LCFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,957,405	\$ -	\$ 2,600,000	\$ -	\$ 35,557,405
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ 254,579	\$ 182,000	\$ -	\$ -	\$ 443,579
Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 2,533,500	\$ 34,225	\$ 688,720	\$ 200,000	\$ 4,206,445
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ (18,972,129)	\$ -	\$ 119,000	\$ -	\$ (18,845,129)
TOTAL REVENUE	-	-	7,000	-	758,000	16,773,355	216,225	3,407,720	200,000	21,362,300
EXPENDITURES:										
Certificated Salaries	\$ -	\$ 300,612	\$ 227,014	\$ -	\$ -	\$ -	\$ -	\$ 1,592,756	\$ 170,933	\$ 2,291,315
Classified Salaries	\$ 185,592	\$ 146,510	\$ 945,916	\$ 509,214	\$ 1,988,861	\$ 3,950,608	\$ 880,405	\$ 657,066	\$ 193,414	\$ 9,457,586
Employee Benefits	\$ 236,824	\$ 194,244	\$ 688,988	\$ 296,263	\$ 1,216,343	\$ 2,383,092	\$ 601,673	\$ 1,086,610	\$ 170,640	\$ 6,874,677
Books & Supplies	\$ 900	\$ 8,100	\$ 22,200	\$ 6,700	\$ 6,000	\$ 29,300	\$ 67,900	\$ 39,031	\$ 7,125	\$ 187,256
Services / Operating Exp	\$ 358,788	\$ 40,788	\$ 496,788	\$ 59,200	\$ 1,030,450	\$ 2,139,400	\$ 508,300	\$ 458,177	\$ 123,000	\$ 5,214,891
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 276,000	\$ -	\$ 18,700	\$ -	\$ -	\$ 294,700
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,428	\$ 39,500	\$ -	\$ -	\$ 48,928
Inter-Program Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,332,768)	\$ -	\$ 45,425	\$ -	\$ (7,287,343)
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,741,484	\$ -	\$ -	\$ -	\$ 4,741,484
TOTAL EXPENDITURES	782,104	690,254	2,380,906	871,377	4,517,654	5,920,544	2,116,478	3,879,065	665,112	21,823,494
NET CHANGE	(782,104)	(690,254)	(2,373,906)	(871,377)	(3,759,654)	10,852,811	(1,900,253)	(471,345)	(465,112)	(461,194)
ENDING FUND BALANCE	\$ (782,104)	\$ (690,254)	\$ (2,373,906)	\$ (871,377)	\$ (3,638,731)	\$ 28,180,749	\$ (1,900,253)	\$ 2,594,829	\$ (116,704)	\$ 20,402,249

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2025-26 BUDGET ADOPTION CONSOLIDATION

EDUCATIONAL SERVICES, PROGRAMS & GRANTS

	COE Operations Total	Special Education	College and Career Readiness	Adult Correctional Education - Contra Costa Adult Schools	Court Schools	Educational Services	Student Programs	General Service Transportation RRM, Technology & Other Grants	Youth Services	Educational Services, Programs & Grants Total	Grand Total
BEGINNING FUND BALANCE	\$ 20,863,443	\$ 8,189,036	\$ 2,588,864	\$ 22,896	\$ 520,931	\$ 6,526,981	\$ 597,607	\$ 12,938,691	\$ 118,986	\$ 31,503,992	52,367,435
REVENUES:											
LCFF	\$ 35,557,405	\$ 70,810	\$ -	\$ 1,079,957	\$ 1,536,418	\$ -	\$ -	\$ 895,378	\$ -	\$ 3,582,563	39,139,968
Federal Revenues	\$ -	\$ 272,407	\$ -	\$ 147,076	\$ 331,169	\$ 501,841	\$ 9,047	\$ -	\$ 1,702,398	\$ 2,963,938	2,963,938
State Revenues	\$ 443,579	\$ 1,458,758	\$ 9,693,690	\$ 25,600	\$ 444,404	\$ 6,126,882	\$ 30,224	\$ 2,070,658	\$ 1,088,395	\$ 20,938,611	21,382,190
Local Revenues	\$ 4,206,445	\$ 21,777,986	\$ 1,363,864	\$ 1,706,026	\$ 532,611	\$ 2,554,999	\$ -	\$ 5,732,192	\$ 3,283,117	\$ 36,950,795	41,157,240
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contributions	\$ (18,845,129)	\$ 10,496,635	\$ 3,062,045	\$ 158,577	\$ 2,412,126	\$ 344,870	\$ -	\$ 2,370,876	\$ -	\$ 18,845,129	-
TOTAL REVENUE	21,362,300	34,076,596	14,119,599	3,117,236	5,256,728	9,528,592	39,271	11,069,104	6,073,910	83,281,036	104,643,336
EXPENDITURES:											
Certificated Salaries	\$ 2,291,315	\$ 10,178,845	\$ 1,174,481	\$ 976,071	\$ 1,831,970	\$ 2,375,705	\$ 68,030	\$ -	\$ -	\$ 16,605,102	18,896,417
Classified Salaries	\$ 9,457,586	\$ 7,902,780	\$ 457,516	\$ 816,646	\$ 915,540	\$ 927,789	\$ -	\$ 439,344	\$ 3,101,283	\$ 14,560,898	24,018,484
Employee Benefits	\$ 6,874,677	\$ 10,884,002	\$ 849,806	\$ 1,031,342	\$ 1,474,795	\$ 1,416,282	\$ 33,056	\$ 2,312,186	\$ 1,735,220	\$ 19,736,689	26,611,366
Books & Supplies	\$ 187,256	\$ 331,404	\$ 286,409	\$ 56,500	\$ 56,752	\$ 201,296	\$ 82,639	\$ 322,772	\$ 57,889	\$ 1,395,661	1,582,917
Services / Operating Exp	\$ 5,214,891	\$ 925,854	\$ 11,646,813	\$ 142,842	\$ 403,176	\$ 7,008,975	\$ 90,700	\$ 7,194,001	\$ 859,113	\$ 28,271,474	33,486,365
Capital Outlay	\$ 294,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,076,400	\$ -	\$ 1,076,400	1,371,100
Other Outgo	\$ 48,928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,733	\$ -	\$ 321,733	370,661
Inter-Program Charges	\$ (7,287,343)	\$ 4,117,480	\$ 547,610	\$ 89,728	\$ 574,495	\$ 616,029	\$ 33,188	\$ -	\$ 321,261	\$ 6,299,791	(987,552)
Transfers Out	\$ 4,741,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,443	\$ -	\$ 2,443	4,743,927
TOTAL EXPENDITURES	21,823,494	34,340,365	14,962,635	3,113,129	5,256,728	12,546,076	307,613	11,668,879	6,074,766	88,270,191	110,093,685
NET CHANGE	(461,194)	(263,769)	(843,036)	4,107	-	(3,017,484)	(268,342)	(599,775)	(856)	(4,989,155)	(5,450,349)
ENDING FUND BALANCE	\$ 20,402,249	\$ 7,925,267	\$ 1,745,828	\$ 27,003	\$ 520,931	\$ 3,509,497	\$ 329,265	\$ 12,338,916	\$ 118,130	\$ 26,514,837	46,917,086

CONTRA COSTA COUNTY OFFICE OF EDUCATION
2025-26 FTE CONSOLIDATION

COE OPERATIONS										
	County Board of Education	County Superintendent of Schools	Human Resources	Communications	Technology Systems	Business & Administrative Services	General Services	Educational Services	Student Programs	COE Operations Total
CERTIFICATED										
TEACHERS	-	-	-	-	-	-	-	-	-	-
OTHER CERTIFICATED	-	-	-	-	-	-	-	-	-	-
MANAGEMENT/ CONFIDENTIAL	-	1.00	1.00	-	-	-	-	8.40	0.60	11.00
PROFESSIONAL ADMINISTRATIVE	-	-	-	-	-	-	-	-	-	-
TOTAL CERTIFICATED	-	1.00	1.00	-	-	-	-	8.40	0.60	11.00
CLASSIFIED										
BOARD MEMBERS	7.00	-	-	-	-	-	-	-	-	7.00
INSTRUCTIONAL ASSISTANTS	-	-	-	-	-	-	-	-	-	-
CLERICAL/OTHER	-	-	5.00	3.00	7.00	21.85	7.63	3.00	1.00	48.48
MANAGEMENT/ CONFIDENTIAL	1.00	1.00	3.00	1.00	6.00	8.40	1.66	2.85	0.80	25.71
PROFESSIONAL ADMINISTRATIVE	-	-	-	-	3.00	1.00	-	-	-	4.00
TOTAL CLASSIFIED	8.00	1.00	8.00	4.00	16.00	31.25	9.29	5.85	1.80	85.19
TOTAL FTE	8.00	2.00	9.00	4.00	16.00	31.25	9.29	14.25	2.40	96.19

EDUCATIONAL SERVICES, PROGRAMS & GRANTS									
	Special Education	College and Career Readiness	Adult Correctional Education - Contra Costa Adult Schools	Court Schools	Educational Services	Student Programs	General Service Transportation RRM, Technology & Other Grants	Youth Services	Educational Services, Programs & Grants Total
CERTIFICATED									
TEACHERS	30.78	4.40	5.66	8.80	-	-	-	-	-
OTHER CERTIFICATED	30.00	-	-	1.00	-	-	-	-	31.00
MANAGEMENT/ CONFIDENTIAL	4.90	4.10	1.30	2.10	10.05	0.40	-	-	22.85
PROFESSIONAL ADMINISTRATIVE	-	-	-	-	1.00	-	-	-	1.00
TOTAL CERTIFICATED	65.68	8.50	6.96	11.90	11.05	0.40	-	-	104.49
CLASSIFIED									-
BOARD MEMBERS	-	-	-	-	-	-	-	-	-
INSTRUCTIONAL ASSISTANTS	102.04	-	2.75	3.74	-	1.00	-	-	109.53
CLERICAL/OTHER	20.44	2.75	6.40	4.90	6.36	-	1.00	19.76	61.61
MANAGEMENT/ CONFIDENTIAL	1.00	1.00	0.20	1.00	1.25	-	2.34	4.98	11.77
PROFESSIONAL ADMINISTRATIVE	-	-	-	-	-	-	-	-	-
TOTAL CLASSIFIED	123.48	3.75	9.35	9.64	7.61	1.00	3.34	24.74	182.91
TOTAL FTE	189.16	12.25	16.31	21.54	18.66	1.40	3.34	24.74	287.40

Fund 09,11 and 12			
	FUND 09 GOLDEN GATE	FUND 11 ADULT EDUCATION	FUND 12 CHILD DEVELOPMENT
CERTIFICATED			
TEACHERS	11.65	1.50	-
OTHER CERTIFICATED	1.00	-	-
MANAGEMENT/ CONFIDENTIAL	2.00	-	0.95
PROFESSIONAL ADMINISTRATIVE	-	-	-
TOTAL CERTIFICATED	14.65	1.50	0.95
CLASSIFIED			
BOARD MEMBERS	-	-	-
INSTRUCTIONAL ASSISTANTS	4.88	-	-
CLERICAL/OTHER	6.49	3.25	3.40
MANAGEMENT/ CONFIDENTIAL	0.02	-	1.00
PROFESSIONAL ADMINISTRATIVE	-	-	-
TOTAL CLASSIFIED	11.39	3.25	4.40
TOTAL FTE	26.04	4.75	5.35

CONTRA COSTA COUNTY OFFICE OF EDUCATION
2025-26 BUDGET ADOPTION BY PROGRAM / DEPARTMENT

PROGRAM / DEPARTMENT	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
COE OPERATIONS:			
County Board of Education	\$ 449,306	\$ 1,093,640	\$ 782,104
County Superintendent of Schools	\$ 640,141	\$ 676,210	\$ 690,254
Human Resources	\$ 2,144,932	\$ 2,381,447	\$ 2,380,906
Communications	\$ 826,563	\$ 850,638	\$ 871,377
Technology Systems	\$ 3,900,536	\$ 4,465,527	\$ 4,517,654
Business & Administrative Services	\$ 6,656,128	\$ 6,741,672	\$ 5,920,544
General Services	\$ 1,915,739	\$ 2,262,487	\$ 2,116,478
Educational Services	\$ 2,441,615	\$ 3,414,998	\$ 3,879,065
Student Programs	\$ 482,802	\$ 623,630	\$ 665,112
Subtotal COE Operations:	\$ 19,457,762	\$ 22,510,249	\$ 21,823,494
EDUCATIONAL SERVICES, PROGRAMS & GRANTS:			
Special Education	\$ 28,404,838	\$ 31,850,509	\$ 34,340,365
College and Career Readiness	\$ 11,560,216	\$ 13,935,162	\$ 14,962,635
Adult Correctional Education - Contra Costa Adult Schools	\$ 2,711,083	\$ 2,940,402	\$ 3,113,129
Court Schools	\$ 4,096,328	\$ 5,456,819	\$ 5,256,728
Educational Services	\$ 9,870,401	\$ 16,830,911	\$ 12,546,076
Student Programs	\$ 1,426,511	\$ 1,271,628	\$ 307,613
General Service Transportation RRM, Technology & Other Grants	\$ 10,482,269	\$ 10,853,666	\$ 11,668,879
Youth Services	\$ 7,490,216	\$ 9,135,716	\$ 6,074,766
Subtotal Educational Services, Programs & Grants:	\$ 76,041,862	\$ 92,274,813	\$ 88,270,191
TOTALS:	\$ 95,499,624	\$ 114,785,062	\$ 110,093,685

COUNTY BOARD OF EDUCATION
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Local Revenues	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 191,212	\$ 201,808	\$ 185,592
Employee Benefits	\$ 206,596	\$ 222,773	\$ 236,824
Books & Supplies	\$ 631	\$ 850	\$ 900
Services / Operating Exps	\$ 50,868	\$ 668,209	\$ 358,788
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ -	\$ -	\$ -
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 449,306	\$ 1,093,640	\$ 782,104

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 12,951	\$ 19,499	\$ 20,000
Dues / Memberships	\$ 28,761	\$ 28,000	\$ 29,000
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ -	\$ 50	\$ -
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 8,840	\$ 620,080	\$ 309,000 a)
Communications / Postage	\$ 316	\$ 580	\$ 788
TOTAL	\$ 50,868	\$ 668,209	\$ 358,788

2024-25 includes Board Election cost \$500,000

2025-26 includes Superintendent Election cost \$300,000

COUNTY SUPERINTENDENT OF SCHOOLS
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ -	-	\$ -
Federal Revenues	\$ -	-	\$ -
State Revenues	\$ -	-	\$ -
Local Revenues	\$ -	-	\$ -
Other Sources	\$ -	-	\$ -
Contributions	\$ -	-	\$ -
TOTAL	\$ -	\$ -	\$ -

Certificated Salaries	\$ 280,546	317,282	\$ 300,612
Classified Salaries	\$ 118,303	122,274	\$ 146,510
Employee Benefits	\$ 175,211	185,382	\$ 194,244
Books & Supplies	\$ 9,702	8,100	\$ 8,100
Services / Operating Exps	\$ 56,379	43,172	\$ 40,788
Capital Outlay	\$ -	-	\$ -
Other Outgo	\$ -	-	\$ -
Inter-Program Charges	\$ -	-	\$ -
Transfer out	\$ -	-	\$ -
TOTAL	\$ 640,141	\$ 676,210	\$ 690,254

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	-	-
Travel / Conferences	\$ 16,082	10,000	10,000
Dues / Memberships	\$ 2,966	4,334	4,300
Insurance	\$ -	-	-
Operations / Housekeeping	\$ -	-	-
Rentals, Leases, Repairs	\$ -	-	-
Direct Costs Transfers	\$ -	-	-
Professional Consulting Svcs	\$ 36,738	28,358	25,900
Communications / Postage	\$ 593	480	588
TOTAL	\$ 56,379	\$ 43,172	\$ 40,788

HUMAN RESOURCES
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ -	-	\$ -
Federal Revenues	\$ -	-	\$ -
State Revenues	\$ 8,291	7,000	\$ 7,000
Local Revenues	\$ 23,704	-	\$ -
Other Sources	\$ -	-	\$ -
Contributions	\$ -	-	\$ -
TOTAL	\$ 31,995	\$ 7,000	\$ 7,000

Certificated Salaries	\$ 4,977	240,836	227,014	(a)
Classified Salaries	\$ 1,132,922	918,130	945,916	(a)
Employee Benefits	\$ 670,854	683,563	688,988	
Books & Supplies	\$ 17,509	18,312	22,200	
Services / Operating Exps	\$ 318,670	520,606	496,788	
Capital Outlay	\$ -	-	-	
Other Outgo	\$ -	-	-	
Inter-Program Charges	\$ -	-	-	
Transfer out	\$ -	-	-	
TOTAL	\$ 2,144,932	\$ 2,381,447	\$ 2,380,906	

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	-	-
Travel / Conferences	\$ 35,222	19,545	30,000
Dues / Memberships	\$ 5,579	3,000	3,500
Insurance	\$ -	-	-
Operations / Housekeeping	\$ -	-	-
Rentals, Leases, Repairs	\$ -	-	-
Direct Costs Transfers	\$ -	-	-
Professional Consulting Svcs	\$ 277,151	495,811	461,000
Communications / Postage	\$ 719	2,250	2,288
TOTAL	\$ 318,670	\$ 520,606	\$ 496,788

(a) 23-24 HR Assistant Superintendent was classified

(a) 24-25 HR Assistant Superintendent is certificated

COMMUNICATIONS
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ -	-	\$ -
Federal Revenues	\$ -	-	-
State Revenues	\$ -	-	-
Local Revenues	\$ -	-	-
Other Sources	\$ -	-	-
Contributions	\$ -	-	-
TOTAL	\$ -	\$ -	\$ -

Certificated Salaries	\$ -	-	-
Classified Salaries	\$ 495,334.09	511,142	509,214
Employee Benefits	\$ 276,941.97	290,062	296,263
Books & Supplies	\$ 4,037.23	3,480	6,700
Services / Operating Exps	\$ 50,249.23	45,954	59,200
Capital Outlay	\$ -	-	-
Other Outgo	\$ -	-	-
Inter-Program Charges	\$ -	-	-
Transfer out	\$ -	-	-
TOTAL	\$ 826,563	\$ 850,638	\$ 871,377

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	-	-
Travel / Conferences	\$ 10,974.86	18,213	20,000
Dues / Memberships	\$ 5,133.70	7,349	7,500
Insurance	\$ -	-	-
Operations / Housekeeping	\$ -	-	-
Rentals, Leases, Repairs	\$ -	-	-
Direct Costs Transfers	\$ -	-	-
Professional Consulting Svcs	\$ 33,679.75	19,965	31,200
Communications / Postage	\$ 460.92	427	500
TOTAL	\$ 50,249	\$ 45,954	\$ 59,200

TECHNOLOGY SYSTEMS
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ -	-	-
Federal Revenues	\$ -	-	-
State Revenues	\$ -	-	-
Local Revenues	\$ 834,343	848,300	750,000
Other Sources	\$ -	-	-
Contributions	\$ 6,390	-	8,000 a)
TOTAL	\$ 840,733	\$ 848,300	\$ 758,000

Certificated Salaries	\$ -	-	-
Classified Salaries	\$ 1,914,998.47	1,932,366	1,988,861
Employee Benefits	\$ 1,113,824.30	1,153,618	1,216,343
Books & Supplies	\$ (41,002.05)	21,500	6,000 b)
Services / Operating Exps	\$ 738,699.86	1,095,043	1,030,450
Capital Outlay	\$ 174,015.49	263,000	276,000
Other Outgo	\$ -	-	-
Inter-Program Charges	\$ -	-	-
Transfer out	\$ -	-	-
TOTAL	\$ 3,900,536	\$ 4,465,527	\$ 4,517,654

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	-	-
Travel / Conferences	\$ 10,020.44	28,526	26,000
Dues / Memberships	\$ 260.93	800	800
Insurance	\$ -	-	-
Operations / Housekeeping	\$ -	-	-
Rentals, Leases, Repairs	\$ 28,399.96	108,000	75,000
Direct Costs Transfers	\$ (13,000.00)	-	-
Professional Consulting Svcs	\$ 652,336.43	913,797	828,400
Communications / Postage	\$ 60,682.10	43,920	100,250
TOTAL	\$ 738,700	\$ 1,095,043	\$ 1,030,450

(a) Technology e-rate revenue

(b) Includes reimbursement credits for the Agency's self funded copier replacement program.

BUSINESS & ADMINISTRATIVE SERVICES
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ 30,963,593	32,451,808	\$ 32,957,405
Federal Revenues	\$ -	-	\$ -
State Revenues	\$ 252,242	260,412	\$ 254,579
Local Revenues	\$ 5,512,509	3,455,906	\$ 2,533,500
Other Sources	\$ -	-	\$ -
Contributions	\$ (16,158,969)	(21,237,162)	\$ (18,972,129)
TOTAL	\$ 20,569,376	\$ 14,930,964	\$ 16,773,355

Certificated Salaries	\$ -	6,382	\$ -
Classified Salaries	\$ 3,713,560	3,858,350	\$ 3,950,608
Employee Benefits	\$ 2,131,803	2,272,166	\$ 2,383,092
Books & Supplies	\$ 34,994	31,559	\$ 29,300
Services / Operating Exps	\$ 1,695,906	1,920,391	\$ 2,139,400
Capital Outlay	\$ -	-	\$ -
Other Outgo	\$ 755,184	9,428	\$ 9,428
Inter-Program Charges	\$ (5,350,735)	(5,768,863)	\$ (7,332,768) a)
Transfer out	\$ 3,675,416	4,412,259	\$ 4,741,484
TOTAL	\$ 6,656,128	\$ 6,741,672	\$ 5,920,544

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	-	-
Travel / Conferences	\$ 35,720	32,482	46,000
Dues / Memberships	\$ 1,925	13,775	13,000
Insurance	\$ 275,925	326,000	500,000 c)
Operations / Housekeeping	\$ -	-	-
Rentals, Leases, Repairs	\$ 113,572	148,000	148,000
Direct Costs Transfers	\$ -	-	-
Professional Consulting Svcs	\$ 1,256,606	1,384,944	1,417,200 b)
Communications / Postage	\$ 12,157	15,190	15,200
TOTAL	\$ 1,695,906	\$ 1,920,391	\$ 2,139,400

(a) Indirect cost charges to programs.

(b) Personal Property Loss, Data Processing, Audits, and Legal services.

(c) Increased liability AB218

GENERAL SERVICES
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ -	-	\$ -
Federal Revenues	\$ -	-	\$ -
State Revenues	\$ 1,936,095	182,000	\$ 182,000 (a)
Local Revenues	\$ 21,120	35,361	\$ 34,225
Other Sources	\$ -	-	\$ -
Contributions	\$ 677	-	\$ -
TOTAL	\$ 1,957,892	\$ 217,361	\$ 216,225

Certificated Salaries	\$ 1,760.82	-	-
Classified Salaries	\$ 734,017.74	899,126	880,405
Employee Benefits	\$ 495,706.88	568,086	601,673
Books & Supplies	\$ 101,347.90	90,240	67,900
Services / Operating Exps	\$ 499,381.60	646,880	508,300
Capital Outlay	\$ 72,329.43	18,655	18,700
Other Outgo	\$ 11,194.15	39,500	39,500
Inter-Program Charges	\$ -	-	-
Transfer out	\$ -	-	-
TOTAL	\$ 1,915,739	\$ 2,262,487	\$ 2,116,478

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	-	-
Travel / Conferences	\$ 5,557.44	12,000	22,000
Dues / Memberships	\$ 4,077.00	4,000	6,300
Insurance	\$ -	-	-
Operations / Housekeeping	\$ 314,710.42	478,502	318,600
Rentals, Leases, Repairs	\$ 46,036.76	39,469	49,500
Direct Costs Transfers	\$ -	-	-
Professional Consulting Svcs	\$ 84,648.45	64,051	63,000
Communications / Postage	\$ 44,351.53	48,858	48,900
TOTAL	\$ 499,382	\$ 646,880	\$ 508,300

a) 23-24 one-time transportation funds

EDUCATIONAL SERVICES
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ 2,416,667	\$ 2,533,334	\$ 2,600,000
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Local Revenues	\$ 279,161	\$ 728,117	\$ 688,720
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ -	\$ 46,415	\$ 119,000
TOTAL	\$ 2,695,828	\$ 3,307,866	\$ 3,407,720

Certificated Salaries	\$ 1,025,346	\$ 1,442,726	\$ 1,592,756
Classified Salaries	\$ 505,424	\$ 619,120	\$ 657,066
Employee Benefits	\$ 699,463	\$ 958,747	\$ 1,086,610
Books & Supplies	\$ 28,312	\$ 43,070	\$ 39,031
Services / Operating Exps	\$ 153,159	\$ 314,925	\$ 458,177 (a)
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 29,910	\$ 36,410	\$ 45,425
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 2,441,615	\$ 3,414,998	\$ 3,879,065

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 72,237	\$ 64,077	\$ 103,500
Dues / Memberships	\$ 2,834	\$ 4,215	\$ 4,000
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ 4,707	\$ 11,500	\$ 11,500
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 71,921	\$ 231,841	\$ 335,900
Communications / Postage	\$ 1,460	\$ 3,292	\$ 3,277
TOTAL	\$ 153,159	\$ 314,925	\$ 458,177

(a) Increase in services for differentiated assistance, in efforts to support identified LEAs/Charters

STUDENT PROGRAMS
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 645	\$ 1,539	\$ -
Local Revenues	\$ 143,523	\$ 222,000	\$ 200,000
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 14,510	\$ -	\$ -
TOTAL	158,677	223,539	200,000

Certificated Salaries	\$ 141,461	\$ 130,961	\$ 170,933 (a)
Classified Salaries	\$ 93,602	\$ 176,369	\$ 193,414
Employee Benefits	\$ 104,172	\$ 159,745	\$ 170,640
Books & Supplies	\$ 73,600	\$ 18,938	\$ 7,125
Services / Operating Exps	\$ 69,967	\$ 137,617	\$ 123,000
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ -	\$ -	\$ -
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 482,802	\$ 623,630	\$ 665,112

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 1,728	\$ 16,000	\$ 16,000
Dues / Memberships	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ -	\$ -	\$ -
Direct Costs Transfers	\$ 13,000	\$ -	\$ -
Professional Consulting Svcs	\$ 54,677	\$ 121,249	\$ 106,900
Communications / Postage	\$ 563	\$ 368	\$ 100
TOTAL	\$ 69,967	\$ 137,617	\$ 123,000

a) TIPP/NAM stipend (prior funded with monies that expired)

SPECIAL EDUCATION
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ 70,866	\$ 70,811	\$ 70,810
Federal Revenues	\$ 288,031	\$ 272,407	\$ 272,407
State Revenues	\$ 1,395,927	\$ 1,459,097	\$ 1,458,758
Local Revenues	\$ 18,282,783	\$ 22,242,620	\$ 21,777,986
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 9,805,605	\$ 8,993,271	\$ 10,496,635
TOTAL	\$ 29,843,213	\$ 33,038,206	34,076,596

Certificated Salaries	\$ 9,667,071	\$ 9,804,333	\$ 10,178,845
Classified Salaries	\$ 6,086,854	\$ 7,275,896	\$ 7,902,780
Employee Benefits	\$ 8,516,625	\$ 10,214,027	\$ 10,884,002
Books & Supplies	\$ 294,936	\$ 391,331	\$ 331,404
Services / Operating Exps	\$ 1,063,590	\$ 1,107,140	\$ 925,854
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 2,775,763	\$ 3,057,782	\$ 4,117,480
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 28,404,838	\$ 31,850,509	34,340,365

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 95,946	\$ 109,023	\$ 107,222
Dues / Memberships	\$ 341	\$ 800	\$ 1,500
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ 289,774	\$ 350,785	\$ 319,288
Rentals, Leases, Repairs	\$ 13,446	\$ 25,971	\$ 31,555
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 579,196	\$ 549,042	\$ 393,445
Communications / Postage	\$ 84,887	\$ 71,519	\$ 72,844
TOTAL	\$ 1,063,590	\$ 1,107,140	925,854

COLLEGE AND CAREER READINESS
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 8,302,195	\$ 9,622,390	\$ 9,693,690
Local Revenues	\$ 368,256	\$ 608,027	\$ 1,363,864
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 2,339,231	\$ 4,562,045	\$ 3,062,045
TOTAL	\$ 11,009,682	\$ 14,792,462	\$ 14,119,599

Certificated Salaries	\$ 1,114,192	\$ 1,096,568	\$ 1,174,481
Classified Salaries	\$ 426,484	\$ 364,738	\$ 457,516
Employee Benefits	\$ 764,208	\$ 738,714	\$ 849,806
Books & Supplies	\$ 132,261	\$ 290,056	\$ 286,409
Services / Operating Exps	\$ 8,761,178	\$ 11,092,801	\$ 11,646,813
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 361,893	\$ 352,285	\$ 547,610
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 11,560,216	\$ 13,935,162	\$ 14,962,635

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ 7,641,504	\$ 9,078,023	\$ 8,737,686
Travel / Conferences	\$ 61,173	\$ 27,014	\$ 25,000
Dues / Memberships	\$ 10,390	\$ 5,000	\$ 5,000
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ 2,369	\$ 6,000	\$ 6,600
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 1,043,958	\$ 1,973,764	\$ 2,869,527
Communications / Postage	\$ 1,783	\$ 3,000	\$ 3,000
TOTAL	\$ 8,761,178	\$ 11,092,801	\$ 11,646,813

Adult Correctional Education - Contra Costa Adult Schools
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ 1,079,957	\$ 1,079,957	\$ 1,079,957
Federal Revenues	\$ 125,579	\$ 147,076	\$ 147,076
State Revenues	\$ 19,498	\$ 25,600	\$ 25,600
Local Revenues	\$ 1,256,499	\$ 1,388,467	\$ 1,706,026 a)
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 15,647	\$ 90,935	\$ 158,577
TOTAL	\$ 2,497,180	\$ 2,732,035	\$ 3,117,236

Certificated Salaries	\$ 844,053	\$ 927,327	\$ 976,071
Classified Salaries	\$ 734,318	\$ 768,904	\$ 816,646
Employee Benefits	\$ 830,724	\$ 930,084	\$ 1,031,342
Books & Supplies	\$ 45,244	\$ 57,500	\$ 56,500
Services / Operating Exps	\$ 175,440	\$ 169,551	\$ 142,842
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 81,303	\$ 87,036	\$ 89,728
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 2,711,083	\$ 2,940,402	\$ 3,113,129

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 13,430	\$ 15,575	\$ 15,575
Dues / Memberships	\$ 75	\$ 500	\$ 500
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ 359	\$ 500	\$ 500
Rentals, Leases, Repairs	\$ 15,241	\$ 7,000	\$ 7,000
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 124,771	\$ 124,976	\$ 98,267
Communications / Postage	\$ 21,564	\$ 21,000	\$ 21,000
TOTAL	\$ 175,440	\$ 169,551	\$ 142,842

Includes the California Adult Education Program (CAEP) Oversight

COURT SCHOOLS
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ 1,982,958	\$ 1,504,714	\$ 1,536,418
Federal Revenues	\$ 456,127	\$ 391,836	\$ 331,169
State Revenues	\$ 534,273	\$ 445,427	\$ 444,404
Local Revenues	\$ 436,496	\$ 532,611	\$ 532,611
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 1,163,371	\$ 2,098,178	\$ 2,412,126
TOTAL	\$ 4,573,226	\$ 4,972,766	\$ 5,256,728

Certificated Salaries	\$ 1,568,160	\$ 1,760,665	\$ 1,831,970
Classified Salaries	\$ 803,088	\$ 996,726	\$ 915,540
Employee Benefits	\$ 1,168,162	\$ 1,432,953	\$ 1,474,795
Books & Supplies	\$ 34,809	\$ 59,960	\$ 56,752
Services / Operating Exps	\$ 144,173	\$ 714,831	\$ 403,176
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 377,936	\$ 491,684	\$ 574,495
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 4,096,328	\$ 5,456,819	\$ 5,256,728

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 52,288	\$ 50,301	\$ 36,500
Dues / Memberships	\$ -	\$ 2,000	\$ 2,000
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ 760	\$ 1,500	\$ 1,700
Rentals, Leases, Repairs	\$ 995	\$ 800	\$ 1,000
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 82,932	\$ 648,230	\$ 349,976
Communications / Postage	\$ 7,198	\$ 12,000	\$ 12,000
TOTAL	\$ 144,173	\$ 714,831	\$ 403,176

EDUCATIONAL SERVICES
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ -	\$ -	\$ -
Federal Revenues	\$ 2,302,102	\$ 1,435,242	\$ 501,841
State Revenues	\$ 4,558,046	\$ 14,165,594	\$ 6,126,882
Local Revenues	\$ 3,222,897	\$ 3,198,143	\$ 2,554,999
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ -	\$ 1,500,000	\$ 344,870 a)
TOTAL	\$ 10,083,045	\$ 20,298,979	\$ 9,528,592

Certificated Salaries	\$ 2,533,170	\$ 2,421,736	\$ 2,375,705
Classified Salaries	\$ 918,810	\$ 956,729	\$ 927,789
Employee Benefits	\$ 1,462,251	\$ 1,415,810	\$ 1,416,282
Books & Supplies	\$ 107,966	\$ 184,216	\$ 201,296
Services / Operating Exps	\$ 4,384,605	\$ 11,231,956	\$ 7,008,975
Capital Outlay	\$ -	\$ 25,477	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 463,599	\$ 594,987	\$ 616,029
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 9,870,401	\$ 16,830,911	\$ 12,546,076

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ 3,059,264	\$ 2,867,469	\$ 2,186,439
Travel / Conferences	\$ 98,925	\$ 157,011	\$ 121,726
Dues / Memberships	\$ 3,678	\$ 4,310	\$ 4,220
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ 3,639	\$ 5,573	\$ 4,625
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 1,217,711	\$ 8,194,652	\$ 4,689,045
Communications / Postage	\$ 1,388	\$ 2,941	\$ 2,920
TOTAL	\$ 4,384,605	\$ 11,231,956	\$ 7,008,975

a) 24-25 Literacy Support

STUDENT PROGRAMS
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26	
LCFF	\$ -	\$ -	\$ -	
Federal Revenues	\$ 923,605	\$ 456,741	\$ 9,047	a)
State Revenues	\$ 400,057	\$ 30,224	\$ 30,224	a)
Local Revenues	\$ -	\$ -	\$ -	
Other Sources	\$ -	\$ -	\$ -	
Contributions	\$ -	\$ -	\$ -	
TOTAL	\$ 1,323,661	\$ 486,965	\$ 39,271	

Certificated Salaries	\$ 210,802	\$ 192,249	\$ 68,030	
Classified Salaries	\$ 349,067	\$ 263,804	\$ -	
Employee Benefits	\$ 287,137	\$ 188,066	\$ 33,056	
Books & Supplies	\$ 95,452	\$ 344,145	\$ 82,639	
Services / Operating Exps	\$ 481,157	\$ 255,084	\$ 90,700	b)
Capital Outlay	\$ -	\$ -	\$ -	
Other Outgo	\$ -	\$ -	\$ -	
Inter-Program Charges	\$ 2,896	\$ 28,280	\$ 33,188	
Transfer out	\$ -	\$ -	\$ -	
TOTAL	\$ 1,426,511	\$ 1,271,628	\$ 307,613	

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26	
Services				
Subagreements for Services	\$ -	\$ -	\$ -	
Travel / Conferences	\$ 30,258	\$ 21,191	\$ 700	
Dues / Memberships	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	
Operations / Housekeeping	\$ -	\$ -	\$ -	
Rentals, Leases, Repairs	\$ -	\$ 236	\$ -	
Direct Costs Transfers	\$ -	\$ -	\$ -	
Professional Consulting Svcs	\$ 450,899	\$ 233,657	\$ 90,000	b)
Communications / Postage	\$ -	\$ -	\$ -	
TOTAL	\$ 481,157	\$ 255,084	\$ 90,700	

a) Reducing Elementary and Secondary School Emergency Relief (ESSER) III, Expanded Learning

a) Opportunities (ELO) Grant, and program one-time federal and state fund revenues.

b) Reducing ESSER III, ELO-G, and program one-time expenditures.

**General Service Transportation RRM, Technology & Other Grants
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption**

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ 864,882	\$ 874,136	\$ 895,378
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 1,634,437	\$ 2,037,548	\$ 2,070,658
Local Revenues	\$ 6,218,121	\$ 5,755,565	\$ 5,732,192
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 2,769,152	\$ 3,878,820	\$ 2,370,876
TOTAL	\$ 11,486,592	\$ 12,546,069	\$ 11,069,104

Certificated Salaries	\$ 138,795	\$ 144,446	\$ -	b)
Classified Salaries	\$ 414,823	\$ 332,183	\$ 439,344	
Employee Benefits	\$ 1,818,372	\$ 2,289,739	\$ 2,312,186	
Books & Supplies	\$ 313,540	\$ 306,025	\$ 322,772	
Services / Operating Exps	\$ 6,257,037	\$ 7,098,808	\$ 7,194,001	
Capital Outlay	\$ 977,605	\$ 352,000	\$ 1,076,400	
Other Outgo	\$ 334,073	\$ 328,022	\$ 321,733	
Inter-Program Charges	\$ 225,580	\$ -	\$ -	
Transfer out	\$ 2,443	\$ 2,443	\$ 2,443	
TOTAL	\$ 10,482,269	\$ 10,853,666	\$ 11,668,879	

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26	
Services				
Subagreements for Services	\$ 5,000,259	\$ 5,125,592	\$ 5,132,201	a)
Travel / Conferences	\$ 12,353	\$ 14,437	\$ 4,700	
Dues / Memberships	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	
Operations / Housekeeping	\$ 86	\$ 100	\$ 100	
Rentals, Leases, Repairs	\$ 276,149	\$ 401,235	\$ 380,400	
Direct Costs Transfers	\$ -	\$ -	\$ -	
Professional Consulting Svcs	\$ 968,082	\$ 1,557,444	\$ 1,676,600	
Communications / Postage	\$ 109	\$ -	\$ -	
TOTAL	\$ 6,257,037	\$ 7,098,808	\$ 7,194,001	

a) Transportation district wide for LEAs that are part of our Consortium

b) 1.0 FTE Social Worker move to Special Education (SDC) Program

YOUTH SERVICES
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ -	\$ -	\$ -
Federal Revenues	\$ 3,629,749	\$ 5,007,119	\$ 1,702,398
State Revenues	\$ 1,150,513	\$ 963,395	\$ 1,088,395
Local Revenues	\$ 2,359,287	\$ 3,041,441	\$ 3,283,117
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 44,384	\$ 67,498	\$ -
TOTAL	\$ 7,183,934	\$ 9,079,453	\$ 6,073,910

Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 3,044,928	\$ 3,199,769	\$ 3,101,283
Employee Benefits	\$ 1,570,830	\$ 1,621,952	\$ 1,735,220
Books & Supplies	\$ 43,341	\$ 70,356	\$ 57,889
Services / Operating Exps	\$ 2,536,130	\$ 3,897,504	\$ 859,113
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 294,988	\$ 346,135	\$ 321,261
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 7,490,216	\$ 9,135,716	\$ 6,074,766

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ 1,651,594	\$ 2,407,453	\$ -
Travel / Conferences	\$ 76,791	\$ 82,610	\$ 72,900
Dues / Memberships	\$ -	\$ 400	\$ 400
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ 1,281	\$ 2,000	\$ 2,000
Rentals, Leases, Repairs	\$ 26,671	\$ -	\$ -
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 777,782	\$ 1,401,492	\$ 771,865
Communications / Postage	\$ 2,011	\$ 3,549	\$ 11,948
TOTAL	\$ 2,536,130	\$ 3,897,504	\$ 859,113

GOLDEN GATE COMMUNITY CHARTER SCHOOL - FUND 09
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ 713,293	\$ 821,269	\$ 841,569
Federal Revenues	\$ 1,648,370	\$ 1,355,454	\$ 1,561,889
State Revenues	\$ 621,767	\$ 441,466	\$ 578,539
Local Revenues	\$ 752,488	\$ -	\$ -
Other Sources	\$ 1,977,859	\$ 2,714,702	\$ 3,043,927
Contributions	\$ (0)	\$ -	\$ -
TOTAL	\$ 5,713,777	\$ 5,332,891	\$ 6,025,924

Certificated Salaries	\$ 1,764,826	\$ 1,643,959	\$ 1,896,159
Classified Salaries	\$ 1,023,495	\$ 980,534	\$ 903,594
Employee Benefits	\$ 1,675,568	\$ 1,622,139	\$ 1,804,902
Books & Supplies	\$ 93,247	\$ 103,506	\$ 55,000
Services / Operating Exps	\$ 753,651	\$ 600,197	\$ 666,725
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 512,120	\$ 503,026	\$ 699,544
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 5,822,907	\$ 5,453,361	\$ 6,025,924

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 62,850	\$ 26,378	\$ 19,000
Dues / Memberships	\$ -	\$ 3,000	\$ 3,000
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ 60,206	\$ 61,200	\$ 61,200
Rentals, Leases, Repairs	\$ 70,625	\$ 73,500	\$ 73,500
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 529,688	\$ 410,619	\$ 484,525
Communications / Postage	\$ 30,282	\$ 25,500	\$ 25,500
TOTAL	\$ 753,651	\$ 600,197	\$ 666,725

ADULT EDUCATION BLOCK GRANT - FUND 11
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 1,852,092	\$ 2,220,092	\$ 1,202,065
Local Revenues	\$ 251	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
TOTAL	\$ 1,852,343	\$ 2,220,092	\$ 1,202,065

Certificated Salaries	\$ 181,718	\$ 231,270	\$ 266,703
Classified Salaries	\$ 305,074	\$ 297,338	\$ 254,849
Employee Benefits	\$ 356,066	\$ 379,117	\$ 371,996
Books & Supplies	\$ 16,366	\$ 15,706	\$ 4,392
Services / Operating Exps	\$ 169,023	\$ 302,759	\$ 293,716
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ 778,741	\$ 991,968	\$ -
Inter-Program Charges	\$ 38,727	\$ 41,624	\$ 39,675
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 1,845,715	\$ 2,259,782	\$ 1,231,331

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ 91,340	\$ 160,016	\$ 140,000
Travel / Conferences	\$ 7,194	\$ 31,300	\$ 31,300
Dues / Memberships	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ -	\$ -	\$ -
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 70,127	\$ 111,043	\$ 122,016
Communications / Postage	\$ 362	\$ 400	\$ 400
TOTAL	\$ 169,023	\$ 302,759	\$ 293,716

CHILD DEVELOPMENT - FUND 12
Revenues and Expenditures by Major Object Code
2025-26 Budget Adoption

	Unaudited Actuals 2023-24	Estimated Actuals 2024-25	Budget Adoption 2025-26
LCFF	\$ -	\$ -	\$ -
Federal Revenues	\$ 749,003	\$ 1,499,497	\$ 1,016,320
State Revenues	\$ 1,095,454	\$ 1,488,789	\$ 1,991,729
Local Revenues	\$ 421,525	\$ 306,340	\$ 303,250
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
TOTAL	\$ 2,265,982	\$ 3,294,626	\$ 3,311,299

Certificated Salaries	\$ 172,553	\$ 166,742	\$ 184,853
Classified Salaries	\$ 394,524	\$ 434,548	\$ 447,181
Employee Benefits	\$ 306,395	\$ 324,288	\$ 375,428
Books & Supplies	\$ 74,044	\$ 56,788	\$ 42,749
Services / Operating Exps	\$ 1,134,535	\$ 2,080,556	\$ 2,012,755
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 186,020	\$ 229,614	\$ 248,333
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 2,268,072	\$ 3,292,536	\$ 3,311,299

	Actuals 2023-24	Actuals 2024-25	Budget Adoption 2025-26
Services			
Subagreements for Services	\$ 411,802	\$ 777,747	\$ 923,287
Travel / Conferences	\$ 8,138	\$ 20,694	\$ 21,642
Dues / Memberships	\$ 295	\$ 750	\$ 750
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ -	\$ 8,000	\$ -
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 713,599	\$ 1,270,410	\$ 1,064,121
Communications / Postage	\$ 701	\$ 2,955	\$ 2,955
TOTAL	\$ 1,134,535	\$ 2,080,556	\$ 2,012,755

SACS Forms

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

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

Public Hearing:

Adoption Date: 05/21/2025

Place: Contra Costa County Office of
Education

Signed:

Date: 6/11/2025

Clerk/Secretary of the County Board

Time:

(Original signature required)

Printed Name:

Title:

Contact person for additional information on the budget reports:

Name: Andrea Arnold

Title: Director I, Internal Business

Telephone: 925-942-3318

E-mail: aarnold@cccoe.k12.ca.us

To update our mailing database, please complete the following:

Superintendent's
Name: Lynn Mackey

Chief Business
Official's Name: Daniela Parasidis

CBO's Title: Deputy Superintendent

CBO's

Telephone:

Criteria and Standards Review Summary

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

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

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Management/supervisor/confidential? (Section S8C, Line 1)	X	
		• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	05/21/2025	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

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

			2024-25 Estimated Actuals			2025-26 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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	37,363,992.00	1,150,768.00	38,514,760.00	37,989,201.00	1,150,767.00	39,139,968.00	1.6%
2) Federal Revenue		8100-8299	0.00	7,710,421.00	7,710,421.00	0.00	2,963,938.00	2,963,938.00	-61.6%
3) Other State Revenue		8300-8599	520,208.00	28,680,018.00	29,200,226.00	512,836.00	20,869,354.00	21,382,190.00	-26.8%
4) Other Local Revenue		8600-8799	9,861,084.00	32,195,474.00	42,056,558.00	8,777,845.00	32,379,395.00	41,157,240.00	-2.1%
5) TOTAL, REVENUES			47,745,284.00	69,736,681.00	117,481,965.00	47,279,882.00	57,363,454.00	104,643,336.00	-10.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,507,558.00	13,977,953.00	18,485,511.00	4,735,760.00	14,160,657.00	18,896,417.00	2.2%
2) Classified Salaries		2000-2999	10,154,523.00	13,242,911.00	23,397,434.00	10,426,485.00	13,591,999.00	24,018,484.00	2.7%
3) Employee Benefits		3000-3999	8,160,555.00	17,164,932.00	25,325,487.00	8,685,604.00	17,925,762.00	26,611,366.00	5.1%
4) Books and Supplies		4000-4999	366,049.00	1,573,589.00	1,939,638.00	337,256.00	1,245,661.00	1,582,917.00	-18.4%
5) Services and Other Operating Expenditures		5000-5999	12,247,106.00	28,713,366.00	40,960,472.00	11,997,381.00	21,488,984.00	33,486,365.00	-18.2%
6) Capital Outlay		6000-6999	281,655.00	377,477.00	659,132.00	294,700.00	1,076,400.00	1,371,100.00	108.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	48,928.00	328,022.00	376,950.00	48,928.00	321,733.00	370,661.00	-1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,154,778.00)	4,380,514.00	(774,264.00)	(6,476,522.00)	5,488,970.00	(987,552.00)	27.5%
9) TOTAL, EXPENDITURES			30,611,596.00	79,758,764.00	110,370,360.00	30,049,592.00	75,300,166.00	105,349,758.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,133,688.00	(10,022,083.00)	7,111,605.00	17,230,290.00	(17,936,712.00)	(706,422.00)	-109.9%
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	4,412,259.00	2,443.00	4,414,702.00	4,741,484.00	2,443.00	4,743,927.00	7.5%
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	(15,696,648.00)	15,696,648.00	0.00	(12,950,000.00)	12,950,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,108,907.00)	15,694,205.00	(4,414,702.00)	(17,691,484.00)	12,947,557.00	(4,743,927.00)	7.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,975,219.00)	5,672,122.00	2,696,903.00	(461,194.00)	(4,989,155.00)	(5,450,349.00)	-302.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,328,661.82	25,341,870.69	49,670,532.51	21,353,442.82	31,013,992.69	52,367,435.51	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 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)			24,328,661.82	25,341,870.69	49,670,532.51	21,353,442.82	31,013,992.69	52,367,435.51	5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,328,661.82	25,341,870.69	49,670,532.51	21,353,442.82	31,013,992.69	52,367,435.51	5.4%
2) Ending Balance, June 30 (E + F1e)			21,353,442.82	31,013,992.69	52,367,435.51	20,892,248.82	26,024,837.69	46,917,086.51	-10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	31,013,993.06	31,013,993.06	0.00	26,187,403.10	26,187,403.10	-15.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,419,340.00	0.00	4,419,340.00	5,149,786.00	0.00	5,149,786.00	16.5%
d) Assigned									
Other Assignments		9780	10,037,668.00	0.00	10,037,668.00	9,126,842.00	0.00	9,126,842.00	-9.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,886,434.82	0.00	6,886,434.82	6,605,620.82	0.00	6,605,620.82	-4.1%
Unassigned/Unappropriated Amount		9790	0.00	(.37)	(.37)	0.00	(162,565.41)	(162,565.41)	43,936,497.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
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)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	17,131,993.00	0.00	17,131,993.00	17,757,202.00	0.00	17,757,202.00	3.6%
Education Protection Account State Aid - Current Year		8012	12,808.00	0.00	12,808.00	12,808.00	0.00	12,808.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	197,492.00	0.00	197,492.00	197,492.00	0.00	197,492.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,515.00	0.00	1,515.00	1,515.00	0.00	1,515.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	41,210,688.00	0.00	41,210,688.00	41,210,688.00	0.00	41,210,688.00	0.0%
Unsecured Roll Taxes		8042	1,461,419.00	0.00	1,461,419.00	1,461,419.00	0.00	1,461,419.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,020,313.00	0.00	1,020,313.00	1,020,313.00	0.00	1,020,313.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	983,761.00	0.00	983,761.00	983,761.00	0.00	983,761.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,600,846.00	0.00	2,600,846.00	2,600,846.00	0.00	2,600,846.00	0.0%

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 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)	
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			64,620,835.00	0.00	64,620,835.00	65,246,044.00	0.00	65,246,044.00	1.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,067,149.00)		(1,067,149.00)	(1,067,149.00)		(1,067,149.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(12,808.00)	1,079,957.00	1,067,149.00	(12,808.00)	1,079,957.00	1,067,149.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(26,176,886.00)	70,811.00	(26,106,075.00)	(26,176,886.00)	70,810.00	(26,106,076.00)	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			37,363,992.00	1,150,768.00	38,514,760.00	37,989,201.00	1,150,767.00	39,139,968.00	1.6%
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	29,254.00	29,254.00	0.00	29,254.00	29,254.00	0.0%
Special Education Discretionary Grants		8182	0.00	198,153.00	198,153.00	0.00	198,153.00	198,153.00	0.0%
Child Nutrition Programs		8220	0.00	45,000.00	45,000.00	0.00	45,000.00	45,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		300,932.00	300,932.00		240,265.00	240,265.00	-20.2%
Title II, Part A, Supporting Effective Instruction	4035	8290		15,990.00	15,990.00		9,047.00	9,047.00	-43.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		1,955,206.00	1,955,206.00		717,745.00	717,745.00	-63.3%
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	5,165,886.00	5,165,886.00	0.00	1,724,474.00	1,724,474.00	-66.6%
TOTAL, FEDERAL REVENUE			0.00	7,710,421.00	7,710,421.00	0.00	2,963,938.00	2,963,938.00	-61.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,191,081.00	1,191,081.00	0.00	1,191,081.00	1,191,081.00	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	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.0%
Mandated Costs Reimbursements		8550	213,879.00	0.00	213,879.00	213,879.00	0.00	213,879.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	69,257.00	44,566.00	113,823.00	69,257.00	44,566.00	113,823.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		1,692,313.00	1,692,313.00		1,056,417.00	1,056,417.00	-37.6%
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		6,564,190.00	6,564,190.00		6,900,832.00	6,900,832.00	5.1%
Arts and Music in Schools (Prop 28)	6770	8590		30,224.00	30,224.00		30,224.00	30,224.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	237,072.00	19,132,644.00	19,369,716.00	229,700.00	11,621,234.00	11,850,934.00	-38.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
TOTAL, OTHER STATE REVENUE			520,208.00	28,680,018.00	29,200,226.00	512,836.00	20,869,354.00	21,382,190.00	-26.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	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	30,787.00	0.00	30,787.00	31,651.00	0.00	31,651.00	2.8%
Interest		8660	2,303,612.00	0.00	2,303,612.00	1,550,000.00	0.00	1,550,000.00	-32.7%
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	5,228,117.00	17,336,602.00	22,564,719.00	5,188,720.00	18,961,454.00	24,150,174.00	7.0%
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	841,925.00	841,925.00	0.00	741,950.00	741,950.00	-11.9%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,298,568.00	9,776,678.00	12,075,246.00	2,007,474.00	8,235,658.00	10,243,132.00	-15.2%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	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		3,240,269.00	3,240,269.00		3,440,333.00	3,440,333.00	6.2%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,861,084.00	32,195,474.00	42,056,558.00	8,777,845.00	32,379,395.00	41,157,240.00	-2.1%
TOTAL, REVENUES			47,745,284.00	69,736,681.00	117,481,965.00	47,279,882.00	57,363,454.00	104,643,336.00	-10.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,202,133.00	7,582,205.00	8,784,338.00	1,221,578.00	7,934,340.00	9,155,918.00	4.2%
Certificated Pupil Support Salaries		1200	129,710.00	2,549,894.00	2,679,604.00	159,232.00	2,457,873.00	2,617,105.00	-2.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,152,164.00	3,316,064.00	6,468,228.00	3,283,536.00	3,264,544.00	6,548,080.00	1.2%
Other Certificated Salaries		1900	23,551.00	529,790.00	553,341.00	71,414.00	503,900.00	575,314.00	4.0%
TOTAL, CERTIFICATED SALARIES			4,507,558.00	13,977,953.00	18,485,511.00	4,735,760.00	14,160,657.00	18,896,417.00	2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	6,031,088.00	6,031,088.00	0.00	6,460,181.00	6,460,181.00	7.1%
Classified Support Salaries		2200	514,421.00	2,526,806.00	3,041,227.00	500,373.00	2,673,085.00	3,173,458.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	3,526,943.00	1,387,073.00	4,914,016.00	3,550,805.00	1,466,082.00	5,016,887.00	2.1%
Clerical, Technical and Office Salaries		2400	6,111,959.00	1,967,097.00	8,079,056.00	6,374,107.00	1,887,329.00	8,261,436.00	2.3%
Other Classified Salaries		2900	1,200.00	1,330,847.00	1,332,047.00	1,200.00	1,105,322.00	1,106,522.00	-16.9%
TOTAL, CLASSIFIED SALARIES			10,154,523.00	13,242,911.00	23,397,434.00	10,426,485.00	13,591,999.00	24,018,484.00	2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	836,464.00	4,528,401.00	5,364,865.00	904,774.00	4,599,239.00	5,504,013.00	2.6%
PERS		3201-3202	2,706,135.00	3,357,208.00	6,063,343.00	2,815,015.00	3,535,776.00	6,350,791.00	4.7%
OASDI/Medicare/Alternative		3301-3302	825,039.00	1,185,002.00	2,010,041.00	872,200.00	1,227,200.00	2,099,400.00	4.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Health and Welfare Benefits		3401-3402	3,000,343.00	6,551,939.00	9,552,282.00	3,318,238.00	7,057,804.00	10,376,042.00	8.6%
Unemployment Insurance		3501-3502	7,155.00	13,646.00	20,801.00	7,491.00	13,942.00	21,433.00	3.0%
Workers' Compensation		3601-3602	285,639.00	531,782.00	817,421.00	274,101.00	502,261.00	776,362.00	-5.0%
OPEB, Allocated		3701-3702	439,968.00	796,877.00	1,236,845.00	454,868.00	802,794.00	1,257,662.00	1.7%
OPEB, Active Employees		3751-3752	20,969.00	45,242.00	66,211.00	20,942.00	47,192.00	68,134.00	2.9%
Other Employee Benefits		3901-3902	38,843.00	154,835.00	193,678.00	17,975.00	139,554.00	157,529.00	-18.7%
TOTAL, EMPLOYEE BENEFITS			8,160,555.00	17,164,932.00	25,325,487.00	8,685,604.00	17,925,762.00	26,611,366.00	5.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	7,822.00	7,822.00	0.00	2,000.00	2,000.00	-74.4%
Books and Other Reference Materials		4200	31,500.00	48,128.00	79,628.00	31,500.00	18,593.00	50,093.00	-37.1%
Materials and Supplies		4300	179,809.00	1,164,020.00	1,343,829.00	200,556.00	1,056,033.00	1,256,589.00	-6.5%
Noncapitalized Equipment		4400	154,740.00	273,619.00	428,359.00	105,200.00	88,035.00	193,235.00	-54.9%
Food		4700	0.00	80,000.00	80,000.00	0.00	81,000.00	81,000.00	1.3%
TOTAL, BOOKS AND SUPPLIES			366,049.00	1,573,589.00	1,939,638.00	337,256.00	1,245,661.00	1,582,917.00	-18.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,356,709.00	13,121,828.00	19,478,537.00	6,053,490.00	10,002,836.00	16,056,326.00	-17.6%
Travel and Conferences		5200	277,842.00	419,662.00	697,504.00	352,000.00	325,823.00	677,823.00	-2.8%
Dues and Memberships		5300	72,473.00	6,010.00	78,483.00	75,400.00	6,620.00	82,020.00	4.5%
Insurance		5400 - 5450	326,000.00	0.00	326,000.00	500,000.00	0.00	500,000.00	53.4%
Operations and Housekeeping Services		5500	480,002.00	353,385.00	833,387.00	320,300.00	321,888.00	642,188.00	-22.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	313,819.00	440,015.00	753,834.00	291,000.00	424,180.00	715,180.00	-5.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,289,896.00	14,273,457.00	18,563,353.00	4,218,300.00	10,298,925.00	14,517,225.00	-21.8%
Communications		5900	130,365.00	99,009.00	229,374.00	186,891.00	108,712.00	295,603.00	28.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,247,106.00	28,713,366.00	40,960,472.00	11,997,381.00	21,488,984.00	33,486,365.00	-18.2%
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	352,000.00	352,000.00	0.00	1,076,400.00	1,076,400.00	205.8%
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	281,655.00	25,477.00	307,132.00	294,700.00	0.00	294,700.00	-4.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			281,655.00	377,477.00	659,132.00	294,700.00	1,076,400.00	1,371,100.00	108.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	9,428.00	0.00	9,428.00	9,428.00	0.00	9,428.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	31,891.00	31,891.00	0.00	13,920.00	13,920.00	-56.4%
Other Debt Service - Principal		7439	39,500.00	296,131.00	335,631.00	39,500.00	307,813.00	347,313.00	3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,928.00	328,022.00	376,950.00	48,928.00	321,733.00	370,661.00	-1.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,380,514.00)	4,380,514.00	0.00	(5,488,970.00)	5,488,970.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Transfers of Indirect Costs - Interfund		7350	(774,264.00)	0.00	(774,264.00)	(987,552.00)	0.00	(987,552.00)	27.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,154,778.00)	4,380,514.00	(774,264.00)	(6,476,522.00)	5,488,970.00	(987,552.00)	27.5%
TOTAL, EXPENDITURES			30,611,596.00	79,758,764.00	110,370,360.00	30,049,592.00	75,300,166.00	105,349,758.00	-4.5%
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	1,700,000.00	0.00	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,712,259.00	2,443.00	2,714,702.00	3,041,484.00	2,443.00	3,043,927.00	12.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,412,259.00	2,443.00	4,414,702.00	4,741,484.00	2,443.00	4,743,927.00	7.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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 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	(16,050,550.00)	16,050,550.00	0.00	(13,483,046.00)	13,483,046.00	0.00	0.0%
Contributions from Restricted Revenues		8990	353,902.00	(353,902.00)	0.00	533,046.00	(533,046.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,696,648.00)	15,696,648.00	0.00	(12,950,000.00)	12,950,000.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(20,108,907.00)	15,694,205.00	(4,414,702.00)	(17,691,484.00)	12,947,557.00	(4,743,927.00)	7.5%

			2024-25 Estimated Actuals			2025-26 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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	37,363,992.00	1,150,768.00	38,514,760.00	37,989,201.00	1,150,767.00	39,139,968.00	1.6%
2) Federal Revenue		8100-8299	0.00	7,710,421.00	7,710,421.00	0.00	2,963,938.00	2,963,938.00	-61.6%
3) Other State Revenue		8300-8599	520,208.00	28,680,018.00	29,200,226.00	512,836.00	20,869,354.00	21,382,190.00	-26.8%
4) Other Local Revenue		8600-8799	9,861,084.00	32,195,474.00	42,056,558.00	8,777,845.00	32,379,395.00	41,157,240.00	-2.1%
5) TOTAL, REVENUES			47,745,284.00	69,736,681.00	117,481,965.00	47,279,882.00	57,363,454.00	104,643,336.00	-10.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	3,576,075.00	35,752,188.00	39,328,263.00	3,592,120.00	37,306,464.00	40,898,584.00	4.0%
2) Instruction - Related Services	2000-2999		4,253,223.00	16,541,305.00	20,794,528.00	4,476,404.00	14,294,909.00	18,771,313.00	-9.7%
3) Pupil Services	3000-3999		5,980,844.00	11,701,439.00	17,682,283.00	6,096,496.00	8,707,014.00	14,803,510.00	-16.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		747,652.00	0.00	747,652.00	778,621.00	0.00	778,621.00	4.1%
7) General Administration	7000-7999		13,817,201.00	11,249,594.00	25,066,795.00	13,003,145.00	9,470,166.00	22,473,311.00	-10.3%
8) Plant Services	8000-8999		2,187,673.00	4,186,216.00	6,373,889.00	2,053,878.00	5,199,880.00	7,253,758.00	13.8%
9) Other Outgo	9000-9999		48,928.00	328,022.00	376,950.00	48,928.00	321,733.00	370,661.00	-1.7%
10) TOTAL, EXPENDITURES			30,611,596.00	79,758,764.00	110,370,360.00	30,049,592.00	75,300,166.00	105,349,758.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,133,688.00	(10,022,083.00)	7,111,605.00	17,230,290.00	(17,936,712.00)	(706,422.00)	-109.9%
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		4,412,259.00	2,443.00	4,414,702.00	4,741,484.00	2,443.00	4,743,927.00	7.5%
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		(15,696,648.00)	15,696,648.00	0.00	(12,950,000.00)	12,950,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,108,907.00)	15,694,205.00	(4,414,702.00)	(17,691,484.00)	12,947,557.00	(4,743,927.00)	7.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,975,219.00)	5,672,122.00	2,696,903.00	(461,194.00)	(4,989,155.00)	(5,450,349.00)	-302.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		24,328,661.82	25,341,870.69	49,670,532.51	21,353,442.82	31,013,992.69	52,367,435.51	5.4%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)			24,328,661.82	25,341,870.69	49,670,532.51	21,353,442.82	31,013,992.69	52,367,435.51	5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,328,661.82	25,341,870.69	49,670,532.51	21,353,442.82	31,013,992.69	52,367,435.51	5.4%
2) Ending Balance, June 30 (E + F1e)			21,353,442.82	31,013,992.69	52,367,435.51	20,892,248.82	26,024,837.69	46,917,086.51	-10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	31,013,993.06	31,013,993.06	0.00	26,187,403.10	26,187,403.10	-15.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,419,340.00	0.00	4,419,340.00	5,149,786.00	0.00	5,149,786.00	16.5%
d) Assigned									
Other Assignments (by Resource/Object)		9780	10,037,668.00	0.00	10,037,668.00	9,126,842.00	0.00	9,126,842.00	-9.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,886,434.82	0.00	6,886,434.82	6,605,620.82	0.00	6,605,620.82	-4.1%
Unassigned/Unappropriated Amount		9790	0.00	(.37)	(.37)	0.00	(162,565.41)	(162,565.41)	43,936,497.3%

Resource	Description	2024-25		2025-26
		Estimated	Actuals	Budget
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	401,809.73		0.00
6211	Literacy Coaches and Reading Specialists Grant Program	398,818.88		292,817.88
6266	Educator Effectiveness, FY 2021-22	.42		.42
6300	Lottery: Instructional Materials	9,920.14		9,920.14
6333	CA Community Schools Partnership Act - Coordination Grant	.02		.02
6371	CalWORKs for ROCP or Adult Education	136,433.86		130,735.86
6500	Special Education	4,104,209.77		4,104,282.77
6620	Reversing Opioid Overdoses	70,780.00		60,780.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.23		0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	36,224.00		36,448.00
7085	Learning Communities for School Success Program	.46		.46
7311	Classified School Employee Professional Development Block Grant	41,399.79		41,399.79
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	725.85		725.85
7435	Learning Recovery Emergency Block Grant	.37		.37
7810	Other Restricted State	266,054.65		211,491.65
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	978,392.96		1,134,041.96
9010	Other Restricted Local	24,569,221.93		20,164,757.93
Total, Restricted Balance		31,013,993.06		26,187,403.10

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	821,269.00	841,569.00	2.5%
2) Federal Revenue		8100-8299	1,355,454.00	1,561,889.00	15.2%
3) Other State Revenue		8300-8599	441,466.00	578,539.00	31.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,618,189.00	2,981,997.00	13.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,643,959.00	1,896,159.00	15.3%
2) Classified Salaries		2000-2999	980,534.00	903,594.00	-7.8%
3) Employee Benefits		3000-3999	1,622,139.00	1,804,902.00	11.3%
4) Books and Supplies		4000-4999	103,506.00	55,000.00	-46.9%
5) Services and Other Operating Expenditures		5000-5999	600,197.00	666,725.00	11.1%
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	503,026.00	699,544.00	39.1%
9) TOTAL, EXPENDITURES			5,453,361.00	6,025,924.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,835,172.00)	(3,043,927.00)	7.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,714,702.00	3,043,927.00	12.1%
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			2,714,702.00	3,043,927.00	12.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,470.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	622,598.69	502,128.69	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,598.69	502,128.69	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			622,598.69	502,128.69	-19.3%
2) Ending Balance, June 30 (E + F1e)			502,128.69	502,128.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,128.73	2,128.73	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	500,000.00	500,000.00	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	(0.04)	(0.04)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	577,767.00	598,067.00	3.5%
Education Protection Account State Aid - Current Year		8012	9,946.00	9,946.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	233,556.00	233,556.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			821,269.00	841,569.00	2.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,169,812.00	1,140,698.00	-2.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	185,642.00	421,191.00	126.9%
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			1,355,454.00	1,561,889.00	15.2%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,756.00	3,756.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	25,998.00	25,998.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	16,567.00	16,567.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	132,211.00	261,522.00	97.8%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	262,934.00	270,696.00	3.0%
TOTAL, OTHER STATE REVENUE			441,466.00	578,539.00	31.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			2,618,189.00	2,981,997.00	13.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,104,773.00	1,354,375.00	22.6%
Certificated Pupil Support Salaries		1200	157,947.00	160,295.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	381,239.00	381,489.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,643,959.00	1,896,159.00	15.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	373,838.00	281,633.00	-24.7%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	455,407.00	378,893.00	-16.8%
Classified Supervisors' and Administrators' Salaries		2300	2,950.00	3,934.00	33.4%
Clerical, Technical and Office Salaries		2400	148,339.00	239,134.00	61.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			980,534.00	903,594.00	-7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	482,911.00	570,685.00	18.2%
PERS		3201-3202	270,498.00	240,156.00	-11.2%
OASDI/Medicare/Alternativ e		3301-3302	100,358.00	95,907.00	-4.4%
Health and Welfare Benefits		3401-3402	616,557.00	742,535.00	20.4%
Unemployment Insurance		3501-3502	1,307.00	1,396.00	6.8%
Workers' Compensation		3601-3602	50,919.00	50,378.00	-1.1%
OPEB, Allocated		3701-3702	78,567.00	83,863.00	6.7%
OPEB, Active Employees		3751-3752	4,441.00	4,616.00	3.9%
Other Employ ee Benefits		3901-3902	16,581.00	15,366.00	-7.3%
TOTAL, EMPLOYEE BENEFITS			1,622,139.00	1,804,902.00	11.3%
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	103,506.00	55,000.00	-46.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			103,506.00	55,000.00	-46.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	26,378.00	19,000.00	-28.0%
Dues and Memberships		5300	3,000.00	3,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	61,200.00	61,200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,500.00	73,500.00	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	410,619.00	484,525.00	18.0%
Communications		5900	25,500.00	25,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			600,197.00	666,725.00	11.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	503,026.00	699,544.00	39.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			503,026.00	699,544.00	39.1%
TOTAL, EXPENDITURES			5,453,361.00	6,025,924.00	10.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,714,702.00	3,043,927.00	12.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,714,702.00	3,043,927.00	12.1%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			2,714,702.00	3,043,927.00	12.1%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	821,269.00	841,569.00	2.5%
2) Federal Revenue		8100-8299	1,355,454.00	1,561,889.00	15.2%
3) Other State Revenue		8300-8599	441,466.00	578,539.00	31.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,618,189.00	2,981,997.00	13.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,954,348.00	3,266,310.00	10.6%
2) Instruction - Related Services	2000-2999		843,250.00	1,005,284.00	19.2%
3) Pupil Services	3000-3999		826,903.00	695,816.00	-15.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		505,026.00	701,544.00	38.9%
8) Plant Services	8000-8999		323,834.00	356,970.00	10.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,453,361.00	6,025,924.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,835,172.00)	(3,043,927.00)	7.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,714,702.00	3,043,927.00	12.1%
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			2,714,702.00	3,043,927.00	12.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,470.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	622,598.69	502,128.69	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,598.69	502,128.69	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			622,598.69	502,128.69	-19.3%
2) Ending Balance, June 30 (E + F1e)			502,128.69	502,128.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,128.73	2,128.73	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	500,000.00	500,000.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.04)	(0.04)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6300	Lottery: Instructional Materials	.65	.65
7412	A-G Access/Success Grant	.47	.47
7435	Learning Recovery Emergency Block Grant	.41	.41
9010	Other Restricted Local	2,127.20	2,127.20
Total, Restricted Balance		2,128.73	2,128.73

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	2,220,092.00	1,202,065.00	-45.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,220,092.00	1,202,065.00	-45.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	231,270.00	266,703.00	15.3%
2) Classified Salaries		2000-2999	297,338.00	254,849.00	-14.3%
3) Employee Benefits		3000-3999	379,117.00	371,996.00	-1.9%
4) Books and Supplies		4000-4999	15,706.00	4,392.00	-72.0%
5) Services and Other Operating Expenditures		5000-5999	302,759.00	293,716.00	-3.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	991,968.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,624.00	39,675.00	-4.7%
9) TOTAL, EXPENDITURES			2,259,782.00	1,231,331.00	-45.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,690.00)	(29,266.00)	-26.3%
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)			(39,690.00)	(29,266.00)	-26.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,184.82	123,494.82	-24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,184.82	123,494.82	-24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,184.82	123,494.82	-24.3%
2) Ending Balance, June 30 (E + F1e)			123,494.82	94,228.82	-23.7%
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	123,494.82	94,228.82	-23.7%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
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	991,968.00	0.00	-100.0%
Adult Education Program	6391	8590	1,213,320.00	1,172,594.00	-3.4%
All Other State Revenue	All Other	8590	14,804.00	29,471.00	99.1%
TOTAL, OTHER STATE REVENUE			2,220,092.00	1,202,065.00	-45.9%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			2,220,092.00	1,202,065.00	-45.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	231,270.00	266,703.00	15.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			231,270.00	266,703.00	15.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	19,229.00	0.00	-100.0%
Classified Support Salaries		2200	106,843.00	108,503.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	89,997.00	64,705.00	-28.1%
Other Classified Salaries		2900	81,269.00	81,641.00	0.5%
TOTAL, CLASSIFIED SALARIES			297,338.00	254,849.00	-14.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	58,978.00	80,412.00	36.3%
PERS		3201-3202	80,431.00	68,325.00	-15.1%
OASDI/Medicare/Alternative		3301-3302	26,108.00	23,369.00	-10.5%
Health and Welfare Benefits		3401-3402	186,239.00	172,990.00	-7.1%
Unemployment Insurance		3501-3502	270.00	264.00	-2.2%
Workers' Compensation		3601-3602	10,327.00	9,237.00	-10.6%
OPEB, Allocated		3701-3702	15,864.00	15,552.00	-2.0%
OPEB, Active Employees		3751-3752	900.00	945.00	5.0%
Other Employee Benefits		3901-3902	0.00	902.00	New
TOTAL, EMPLOYEE BENEFITS			379,117.00	371,996.00	-1.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	4,392.00	192.8%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	14,206.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			15,706.00	4,392.00	-72.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	160,016.00	140,000.00	-12.5%
Travel and Conferences		5200	31,300.00	31,300.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	111,043.00	122,016.00	9.9%
Communications		5900	400.00	400.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			302,759.00	293,716.00	-3.0%
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%
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	2024-25 Estimated Actuals	2025-26 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	991,968.00	0.00	-100.0%
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)			991,968.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	41,624.00	39,675.00	-4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,624.00	39,675.00	-4.7%
TOTAL, EXPENDITURES			2,259,782.00	1,231,331.00	-45.5%
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	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	2,220,092.00	1,202,065.00	-45.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,220,092.00	1,202,065.00	-45.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		418,953.00	429,160.00	2.4%
2) Instruction - Related Services	2000-2999		492,348.00	440,841.00	-10.5%
3) Pupil Services	3000-3999		314,889.00	321,655.00	2.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,624.00	39,675.00	-4.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	991,968.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,259,782.00	1,231,331.00	-45.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(39,690.00)	(29,266.00)	-26.3%
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)			(39,690.00)	(29,266.00)	-26.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,184.82	123,494.82	-24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,184.82	123,494.82	-24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,184.82	123,494.82	-24.3%
2) Ending Balance, June 30 (E + F1e)			123,494.82	94,228.82	-23.7%
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	123,494.82	94,228.82	-23.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6391	Adult Education Program	123,494.82	94,228.82
Total, Restricted Balance		123,494.82	94,228.82

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,499,497.00	1,016,320.00	-32.2%
3) Other State Revenue		8300-8599	1,488,789.00	1,991,729.00	33.8%
4) Other Local Revenue		8600-8799	306,340.00	303,250.00	-1.0%
5) TOTAL, REVENUES			3,294,626.00	3,311,299.00	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	166,742.00	184,853.00	10.9%
2) Classified Salaries		2000-2999	434,548.00	447,181.00	2.9%
3) Employee Benefits		3000-3999	324,288.00	375,428.00	15.8%
4) Books and Supplies		4000-4999	56,788.00	42,749.00	-24.7%
5) Services and Other Operating Expenditures		5000-5999	2,080,556.00	2,012,755.00	-3.3%
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	229,614.00	248,333.00	8.2%
9) TOTAL, EXPENDITURES			3,292,536.00	3,311,299.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,090.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,090.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,090.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,090.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,090.00)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
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	1,499,497.00	1,016,320.00	-32.2%
TOTAL, FEDERAL REVENUE			1,499,497.00	1,016,320.00	-32.2%
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	1,488,789.00	1,991,729.00	33.8%
TOTAL, OTHER STATE REVENUE			1,488,789.00	1,991,729.00	33.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,090.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	304,250.00	303,250.00	-0.3%
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			306,340.00	303,250.00	-1.0%
TOTAL, REVENUES			3,294,626.00	3,311,299.00	0.5%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	151,867.00	169,853.00	11.8%
Other Certificated Salaries		1900	14,875.00	15,000.00	0.8%
TOTAL, CERTIFICATED SALARIES			166,742.00	184,853.00	10.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	87,546.00	88,983.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	102,573.00	102,659.00	0.1%
Clerical, Technical and Office Salaries		2400	244,429.00	255,539.00	4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			434,548.00	447,181.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	39,865.00	50,953.00	27.8%
PERS		3201-3202	118,240.00	119,406.00	1.0%
OASDI/Medicare/Alternative		3301-3302	36,224.00	37,000.00	2.1%
Health and Welfare Benefits		3401-3402	92,146.00	133,350.00	44.7%
Unemployment Insurance		3501-3502	316.00	325.00	2.8%
Workers' Compensation		3601-3602	11,833.00	11,440.00	-3.3%
OPEB, Allocated		3701-3702	18,174.00	18,966.00	4.4%
OPEB, Active Employees		3751-3752	1,019.00	1,022.00	0.3%
Other Employee Benefits		3901-3902	6,471.00	2,966.00	-54.2%
TOTAL, EMPLOYEE BENEFITS			324,288.00	375,428.00	15.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,200.00	1,540.00	-90.5%
Materials and Supplies		4300	36,766.00	41,209.00	12.1%
Noncapitalized Equipment		4400	3,822.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,788.00	42,749.00	-24.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	777,747.00	923,287.00	18.7%
Travel and Conferences		5200	20,694.00	21,642.00	4.6%
Dues and Memberships		5300	750.00	750.00	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	8,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,270,410.00	1,064,121.00	-16.2%
Communications		5900	2,955.00	2,955.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,080,556.00	2,012,755.00	-3.3%
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	2024-25 Estimated Actuals	2025-26 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	229,614.00	248,333.00	8.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			229,614.00	248,333.00	8.2%
TOTAL, EXPENDITURES			3,292,536.00	3,311,299.00	0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,499,497.00	1,016,320.00	-32.2%
3) Other State Revenue		8300-8599	1,488,789.00	1,991,729.00	33.8%
4) Other Local Revenue		8600-8799	306,340.00	303,250.00	-1.0%
5) TOTAL, REVENUES			3,294,626.00	3,311,299.00	0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		2,525,288.00	2,712,782.00	7.4%
3) Pupil Services	3000-3999		537,634.00	350,184.00	-34.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		229,614.00	248,333.00	8.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,292,536.00	3,311,299.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,090.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,090.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,090.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,090.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,090.00)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	285,782.00	160,000.00	-44.0%
5) TOTAL, REVENUES			285,782.00	160,000.00	-44.0%
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)			285,782.00	160,000.00	-44.0%
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)			285,782.00	160,000.00	-44.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,714,601.23	9,000,383.23	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,714,601.23	9,000,383.23	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,714,601.23	9,000,383.23	3.3%
2) Ending Balance, June 30 (E + F1e)			9,000,383.23	9,160,383.23	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	9,000,383.23	9,160,383.23	1.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	285,782.00	160,000.00	-44.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			285,782.00	160,000.00	-44.0%
TOTAL, REVENUES			285,782.00	160,000.00	-44.0%
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%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	285,782.00	160,000.00	-44.0%
5) TOTAL, REVENUES			285,782.00	160,000.00	-44.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			285,782.00	160,000.00	-44.0%
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)			285,782.00	160,000.00	-44.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,714,601.23	9,000,383.23	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,714,601.23	9,000,383.23	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,714,601.23	9,000,383.23	3.3%
2) Ending Balance, June 30 (E + F1e)			9,000,383.23	9,160,383.23	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	9,000,383.23	9,160,383.23	1.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	400,000.00	50,000.00	-87.5%
5) TOTAL, REVENUES			400,000.00	50,000.00	-87.5%
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)			400,000.00	50,000.00	-87.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	1,700,000.00	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			1,700,000.00	1,700,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,100,000.00	1,750,000.00	-16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,498,545.72	15,598,545.72	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,498,545.72	15,598,545.72	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,498,545.72	15,598,545.72	15.6%
2) Ending Balance, June 30 (E + F1e)			15,598,545.72	17,348,545.72	11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	15,598,545.72	17,348,545.72	11.2%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	400,000.00	50,000.00	-87.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400,000.00	50,000.00	-87.5%
TOTAL, REVENUES			400,000.00	50,000.00	-87.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,700,000.00	1,700,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,700,000.00	1,700,000.00	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%
(a-b+e)			1,700,000.00	1,700,000.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	400,000.00	50,000.00	-87.5%
5) TOTAL, REVENUES			400,000.00	50,000.00	-87.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			400,000.00	50,000.00	-87.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	1,700,000.00	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			1,700,000.00	1,700,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,100,000.00	1,750,000.00	-16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,498,545.72	15,598,545.72	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,498,545.72	15,598,545.72	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,498,545.72	15,598,545.72	15.6%
2) Ending Balance, June 30 (E + F1e)			15,598,545.72	17,348,545.72	11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	15,598,545.72	17,348,545.72	11.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	131,095.00	20,000.00	-84.7%
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			141,095.00	20,000.00	-85.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(141,095.00)	(20,000.00)	-85.8%
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)			(141,095.00)	(20,000.00)	-85.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	230,045.62	88,950.62	-61.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,045.62	88,950.62	-61.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,045.62	88,950.62	-61.3%
2) Ending Balance, June 30 (E + F1e)			88,950.62	68,950.62	-22.5%
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	88,950.62	68,950.62	-22.5%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	131,095.00	20,000.00	-84.7%
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			131,095.00	20,000.00	-84.7%
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			141,095.00	20,000.00	-85.8%
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%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2024-25		2025-26	Percent
			Estimated	Actuals		
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00		0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		141,095.00	20,000.00	-85.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			141,095.00	20,000.00	-85.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(141,095.00)	(20,000.00)	-85.8%
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)			(141,095.00)	(20,000.00)	-85.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	230,045.62	88,950.62	-61.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,045.62	88,950.62	-61.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,045.62	88,950.62	-61.3%
2) Ending Balance, June 30 (E + F1e)			88,950.62	68,950.62	-22.5%
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	88,950.62	68,950.62	-22.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	88,950.62	68,950.62
Total, Restricted Balance		88,950.62	68,950.62

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,548.40	89,548.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,548.40	89,548.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,548.40	89,548.40	0.0%
2) Ending Balance, June 30 (E + F1e)			89,548.40	89,548.40	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	89,548.40	89,548.40	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,548.40	89,548.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,548.40	89,548.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,548.40	89,548.40	0.0%
2) Ending Balance, June 30 (E + F1e)			89,548.40	89,548.40	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	89,548.40	89,548.40	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			49,657,392.23	43,082,692.24	42,833,873.80	41,618,972.19	40,697,584.67	44,880,520.99	42,133,517.29	52,120,695.89
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		990,815.90	893,990.90	1,613,972.22	1,609,184.22	1,609,184.22	1,613,972.22	1,609,184.22	1,631,421.22
Property Taxes	8020-8079		0.00	0.00	44,092,318.43	1,566,633.99	(7,642.84)	0.00	(720,118.66)	98,746.19
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	(12,975,454.04)	0.00
Federal Revenue	8100-8299		(1,173,526.88)	123,971.29	482,281.57	467,554.55	326,849.25	585,925.19	382,745.04	24,556.94
Other State Revenue	8300-8599		(818,698.57)	1,911,076.21	1,334,235.05	346,012.91	7,570,999.93	1,327,901.50	1,113,546.51	1,866,937.41
Other Local Revenue	8600-8799		136,229.48	1,602,899.01	5,657,769.25	3,748,001.41	1,121,111.64	2,604,779.89	4,390,616.65	4,951,427.25
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			(865,180.07)	4,531,937.41	53,180,576.52	7,737,387.08	10,620,502.20	6,132,578.80	(6,199,480.28)	8,573,089.01
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,509,811.33	1,416,048.20	1,452,609.09	1,489,252.55	1,471,588.96	1,603,727.13	1,436,639.13	1,445,171.58
Classified Salaries	2000-2999		1,700,567.35	1,928,925.31	1,971,100.74	1,748,237.89	1,998,014.20	1,935,036.73	1,898,343.45	1,975,389.78
Employee Benefits	3000-3999		1,754,905.43	1,870,272.00	1,917,592.60	1,710,782.46	1,909,669.12	1,995,518.42	1,861,873.87	1,961,806.11
Books and Supplies	4000-4999		5,322.73	60,461.97	120,366.14	148,643.90	303,973.19	71,513.88	102,113.26	102,731.40
Services	5000-5999		(3,907,113.41)	979,371.63	5,129,310.19	3,059,231.41	1,021,438.55	1,990,144.24	2,988,944.05	3,503,572.58
Capital Outlay	6000-6999		0.00	70,622.77	3,583.58	120,980.13	0.00	(12,402.14)	12,094.80	0.00
Other Outgo	7000-7499		(1,615.06)	166,991.12	(129,960.70)	(83.00)	26.54	(148,466.47)	(7,447.98)	163,060.62
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,061,878.37	6,492,693.00	10,464,601.64	8,277,045.34	6,704,710.56	7,435,071.79	8,292,560.58	9,151,732.07
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(394,698.00)	0.00	0.00	(17,536.70)	0.00	0.00	(17,402.51)	0.00
Accounts Receivable	9200-9299		8,223,216.72	1,711,937.15	159,887.44	(193,453.82)	267,144.68	(1,444,510.71)	256,266.12	(3,003,858.51)
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	(44,090,763.93)	(170,738.74)	0.00	0.00	24,240,355.85	0.00
Lease Receivable	9380		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	7,828,518.72	1,711,937.15	(43,930,876.49)	(381,729.26)	267,144.68	(1,444,510.71)	24,479,219.46	(3,003,858.51)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		9,934,648.88	0.00	0.00	0.00	0.00	0.00	0.00	(231.10)
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		2,541,511.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	12,476,160.27	0.00	0.00	0.00	0.00	0.00	0.00	(231.10)
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(4,647,641.55)	1,711,937.15	(43,930,876.49)	(381,729.26)	267,144.68	(1,444,510.71)	24,479,219.46	(3,003,627.41)
E. NET INCREASE/DECREASE (B - C + D)			(6,574,699.99)	(248,818.44)	(1,214,901.61)	(921,387.52)	4,182,936.32	(2,747,003.70)	9,987,178.60	(3,582,270.47)
F. ENDING CASH (A + E)			43,082,692.24	42,833,873.80	41,618,972.19	40,697,584.67	44,880,520.99	42,133,517.29	52,120,695.89	48,538,425.42
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		48,538,425.42	56,567,540.24	51,568,174.24	47,877,626.58				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,632,985.22	1,631,421.22	1,466,939.22	1,466,939.22	0.00	0.00	17,770,010.00	17,770,010.00
Property Taxes	8020-8079	(39,870.48)	(3,005.37)	1,244,486.37	1,244,486.37	0.00	0.00	47,476,034.00	47,476,034.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(13,130,621.96)	0.00	0.00	(26,106,076.00)	(26,106,076.00)
Federal Revenue	8100-8299	2,977,306.37	321,012.86	(777,369.09)	(777,369.09)	0.00	0.00	2,963,938.00	2,963,938.00
Other State Revenue	8300-8599	2,396,460.37	9,933,211.01	(2,799,747.00)	(2,799,745.33)	0.00	0.00	21,382,190.00	21,382,190.00
Other Local Revenue	8600-8799	4,955,170.82	(2,767,583.87)	7,378,409.24	7,378,409.23	0.00	0.00	41,157,240.00	41,157,240.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		11,922,052.30	9,115,055.85	6,512,718.74	(6,617,901.56)	0.00	0.00	104,643,336.00	104,643,336.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,464,893.11	1,401,842.95	1,500,000.00	1,500,000.00	1,204,832.97	0.00	18,896,417.00	18,896,417.00
Classified Salaries	2000-2999	1,958,719.75	1,867,327.63	1,900,000.00	1,900,000.00	1,236,821.17	0.00	24,018,484.00	24,018,484.00
Employee Benefits	3000-3999	1,939,014.86	1,813,091.38	1,850,000.00	1,850,000.00	1,200,000.00	2,976,839.75	26,611,366.00	26,611,366.00
Books and Supplies	4000-4999	127,646.47	118,436.44	210,853.81	210,853.81	0.00	0.00	1,582,917.00	1,582,917.00
Services	5000-5999	1,746,041.18	8,139,237.20	4,418,093.69	4,418,093.69	0.00	0.00	33,486,365.00	33,486,365.00
Capital Outlay	6000-6999	53,645.14	13,727.35	554,424.19	554,424.18	0.00	0.00	1,371,100.00	1,371,100.00
Other Outgo	7000-7499	(197,158.20)	(2,027.29)	(230,105.29)	(230,105.29)	0.00	0.00	(616,891.00)	(616,891.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	4,743,927.00	0.00	0.00	4,743,927.00	4,743,927.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,092,802.31	13,351,635.66	10,203,266.40	14,947,193.39	3,641,654.14	2,976,839.75	110,093,685.00	110,093,685.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	(16,680.96)	0.00	0.00	0.00	0.00	(446,318.17)	
Accounts Receivable	9200-9299	3,122,150.02	(749,110.60)	0.00	0.00	0.00	0.00	8,349,668.49	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	77,714.81	3,005.37	0.00	0.00	0.00	0.00	(19,940,426.64)	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		3,199,864.83	(762,786.19)	0.00	0.00	0.00	0.00	(12,037,076.32)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	9,934,417.78	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	2,541,511.39	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	12,475,929.17	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		3,199,864.83	(762,786.19)	0.00	0.00	0.00	0.00	(24,513,005.49)	
E. NET INCREASE/DECREASE (B - C + D)		8,029,114.82	(4,999,366.00)	(3,690,547.66)	(21,565,094.95)	(3,641,654.14)	(2,976,839.75)	(29,963,354.49)	(5,450,349.00)
F. ENDING CASH (A + E)		56,567,540.24	51,568,174.24	47,877,626.58	26,312,531.63				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								19,694,037.74	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			26,312,531.63	26,312,531.63	26,312,531.63	26,312,531.63	26,312,531.63	26,312,531.63	26,312,531.63	26,312,531.63
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			26,312,531.63	26,312,531.63	26,312,531.63	26,312,531.63	26,312,531.63	26,312,531.63	26,312,531.63	26,312,531.63
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		26,312,531.63	26,312,531.63	26,312,531.63	26,312,531.63				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		26,312,531.63	26,312,531.63	26,312,531.63	26,312,531.63				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,312,531.63	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,023,223.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 63,116,429.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.13%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,606,675.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,002,545.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	94,540.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	667,453.19
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	8,013.60
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,379,226.79
9. Carry-Forward Adjustment (Part IV, Line F)	755,049.04
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,134,275.83
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	33,204,588.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,744,832.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,896,141.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	747,652.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,460,082.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	11,198,067.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,218,150.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,329,430.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	63,986.40
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,066,174.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,285,175.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	88,214,278.21
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	11.77%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	12.62%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	10,379,226.79
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.91%) times Part III, Line B19); zero if negative	755,049.04
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.91%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.91%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	755,049.04
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	755,049.04

Approved
indirect cost
rate: 10.91%

Highest rate
used in any
program: 10.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3183	357,915.00	39,048.00	10.91%
01	3385	213,246.00	23,265.00	10.91%
01	3410	620,860.00	35,867.00	5.78%
01	4035	15,537.00	453.00	2.92%
01	4038	296,228.00	23,698.00	8.00%
01	4127	81,962.00	8,942.00	10.91%
01	4204	210,482.00	22,963.00	10.91%
01	5610	944,649.00	23,558.00	2.49%
01	5630	389,166.00	39,894.00	10.25%
01	5632	25,000.00	2,188.00	8.75%
01	5633	430,460.00	46,963.00	10.91%
01	5634	3,264.00	286.00	8.76%
01	6010	13,167.00	658.00	5.00%
01	6015	1,321,057.00	59,448.00	4.50%
01	6018	432,243.00	47,157.00	10.91%
01	6054	488,096.00	53,251.00	10.91%
01	6057	131,992.00	14,400.00	10.91%
01	6211	45,243.00	4,936.00	10.91%
01	6333	352,866.00	38,498.00	10.91%
01	6371	5,000.00	545.00	10.90%
01	6383	125,000.00	13,638.00	10.91%
01	6387	259,909.00	25,991.00	10.00%
01	6388	1,456,773.00	61,508.00	4.22%
01	6500	25,999,389.00	2,821,939.00	10.85%
01	6510	1,520,588.00	165,896.00	10.91%
01	6515	17,131.00	1,869.00	10.91%
01	6520	284,987.00	29,612.00	10.39%
01	6546	15,953.00	1,740.00	10.91%
01	6680	73,756.00	8,047.00	10.91%
01	6685	69,180.00	7,547.00	10.91%
01	6690	9,016.00	984.00	10.91%
01	6695	1,373,891.00	149,892.00	10.91%
01	6762	146,574.00	15,991.00	10.91%
01	7366	444,053.00	22,203.00	5.00%
01	7399	334,344.00	36,476.00	10.91%
01	7435	270,651.00	6,900.00	2.55%
01	7810	1,246,432.00	135,985.00	10.91%
01	9010	16,005,206.00	388,278.00	2.43%

09	3010	1,054,740.00	115,072.00	10.91%
09	3182	167,380.00	18,262.00	10.91%
09	6387	120,192.00	12,019.00	10.00%
09	6546	4,877.00	532.00	10.91%
09	6770	31,763.00	318.00	1.00%
09	7412	5,382.00	587.00	10.91%
09	7435	83,190.00	9,076.00	10.91%
09	7810	1,683.00	183.00	10.87%
11	6391	1,051,370.00	41,624.00	3.96%
12	5035	860,375.00	93,867.00	10.91%
12	5055	117,912.00	11,791.00	10.00%
12	6102	273,556.00	27,356.00	10.00%
12	6127	740,635.00	74,063.00	10.00%
12	9010	281,713.00	22,537.00	8.00%

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 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	51.63	51.63	51.63	51.63	51.63	51.63
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	51.63	51.63	51.63	51.63	51.63	51.63
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	145.46	145.46	145.46	145.46	145.46	145.46
c. Special Education-NPS/LCI						
d. Special Education Extended Year	11.92	11.92	11.92	11.92	11.92	11.92
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)	157.38	157.38	157.38	157.38	157.38	157.38
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	209.01	209.01	209.01	209.01	209.01	209.01
4. Adults in Correctional Facilities	233.65	233.65	233.65	233.65	233.65	233.65
5. County Operations Grant ADA	159,151.76	159,151.76	159,151.76	159,151.76	159,151.76	159,151.76
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	12.41	12.41	12.41	12.41	12.41	12.41
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	12.41	12.41	12.41	12.41	12.41	12.41
7. Charter School Funded County Program ADA						
a. County Community Schools	49.73	49.73	49.73	49.73	49.73	49.73
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	49.73	49.73	49.73	49.73	49.73	49.73
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	62.14	62.14	62.14	62.14	62.14	62.14
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	62.14	62.14	62.14	62.14	62.14	62.14

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		159,151.76	0.00%	159,151.76	0.00%	159,151.76
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	37,989,201.00	1.74%	38,650,856.00	2.29%	39,535,119.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	512,836.00	0.00%	512,836.00	0.00%	512,836.00
4. Other Local Revenues	8600-8799	8,777,845.00	0.00%	8,777,845.00	0.00%	8,777,845.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(12,950,000.00)	0.78%	(13,051,271.00)	19.96%	(15,656,116.00)
6. Total (Sum lines A1 thru A5c)		34,329,882.00	1.63%	34,890,266.00	-4.93%	33,169,684.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,735,760.00		4,892,896.00
b. Step & Column Adjustment				47,358.00		48,929.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				109,778.00		(16,197.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,735,760.00	3.32%	4,892,896.00	0.67%	4,925,628.00
2. Classified Salaries						
a. Base Salaries				10,426,485.00		10,718,578.00
b. Step & Column Adjustment				208,530.00		214,372.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				83,563.00		(189,274.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,426,485.00	2.80%	10,718,578.00	0.23%	10,743,676.00
3. Employee Benefits	3000-3999	8,685,604.00	2.86%	8,933,978.00	0.88%	9,012,488.00
4. Books and Supplies	4000-4999	337,256.00	2.70%	346,362.00	2.76%	355,922.00
5. Services and Other Operating Expenditures	5000-5999	11,997,381.00	10.30%	13,233,346.00	-0.67%	13,144,615.00
6. Capital Outlay	6000-6999	294,700.00	2.70%	302,657.00	2.76%	311,010.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	48,928.00	0.00%	48,928.00	0.00%	48,928.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,476,522.00)	-0.91%	(6,417,578.00)	-0.24%	(6,401,934.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,741,484.00	0.00%	4,741,484.00	0.00%	4,741,484.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,791,076.00	5.78%	36,800,651.00	0.22%	36,881,817.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(461,194.00)		(1,910,385.00)		(3,712,133.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,353,442.82		20,892,248.82		18,981,863.82
2. Ending Fund Balance (Sum lines C and D1)		20,892,248.82		18,981,863.82		15,269,730.82
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719		10,000.00		10,000.00		10,000.00
b. Restricted 9740						
c. Committed						
1. Stabilization Arrangements 9750		0.00				
2. Other Commitments 9760		5,149,786.00		5,354,715.00		4,776,006.00
d. Assigned 9780		9,126,842.00		7,537,065.00		4,461,509.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789		6,605,620.82		6,080,083.82		6,022,215.82
2. Unassigned/Unappropriated 9790		0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,892,248.82		18,981,863.82		15,269,730.82
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements 9750		0.00		0.00		0.00
b. Reserve for Economic Uncertainties 9789		6,605,620.82		6,080,083.82		6,022,215.82
c. Unassigned/Unappropriated 9790		0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements 9750						
b. Reserve for Economic Uncertainties 9789		9,160,383.23		9,160,383.23		9,160,383.23
c. Unassigned/Unappropriated 9790						
3. Total Available Reserves (Sum lines E1a thru E2c)		15,766,004.05		15,240,467.05		15,182,599.05
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The projecting step and column 1% for certificated salaries, 2% for classified, and 3% for benefits. Also considering adjustments for extra time, overtime, sub release time, stipends and extra time.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,150,767.00	0.00%	1,150,767.00	0.00%	1,150,767.00
2. Federal Revenues	8100-8299	2,963,938.00	-1.69%	2,913,938.00	0.00%	2,913,938.00
3. Other State Revenues	8300-8599	20,869,354.00	-37.30%	13,084,982.00	1.57%	13,290,345.00
4. Other Local Revenues	8600-8799	32,379,395.00	-6.39%	30,311,131.00	-5.42%	28,667,221.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	12,950,000.00	0.78%	13,051,271.00	19.96%	15,656,116.00
6. Total (Sum lines A1 thru A5c)		70,313,454.00	-13.94%	60,512,089.00	1.93%	61,678,387.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,160,657.00		13,618,276.00
b. Step & Column Adjustment				141,607.00		136,183.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(683,988.00)		(715,291.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,160,657.00	-3.83%	13,618,276.00	-4.25%	13,039,168.00
2. Classified Salaries						
a. Base Salaries				13,591,999.00		13,388,138.00
b. Step & Column Adjustment				271,840.00		267,763.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(475,701.00)		(331,997.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,591,999.00	-1.50%	13,388,138.00	-0.48%	13,323,904.00
3. Employee Benefits	3000-3999	17,925,762.00	0.03%	17,931,078.00	0.33%	17,991,104.00
4. Books and Supplies	4000-4999	1,245,661.00	-11.33%	1,104,469.00	-47.99%	574,474.00
5. Services and Other Operating Expenditures	5000-5999	21,488,984.00	-44.20%	11,990,619.00	0.59%	12,060,848.00
6. Capital Outlay	6000-6999	1,076,400.00	0.00%	1,076,400.00	0.00%	1,076,400.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	321,733.00	0.00%	321,733.00	0.00%	321,733.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,488,970.00	-7.07%	5,100,922.00	-0.05%	5,098,377.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,443.00	0.00%	2,443.00	0.00%	2,443.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		75,302,609.00	-14.30%	64,534,078.00	-1.62%	63,488,451.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,989,155.00)		(4,021,989.00)		(1,810,064.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,013,992.69		26,024,837.69		22,002,848.69
2. Ending Fund Balance (Sum lines C and D1)		26,024,837.69		22,002,848.69		20,192,784.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	26,187,403.10		22,002,848.69		20,192,784.69
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(162,565.41)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,024,837.69		22,002,848.69		20,192,784.69
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The projecting step and column 1% for certificated salaries, 2% for classified, and 3% for benefits. Also considering adjustments for extra time, overtime, sub release time, stipends and extra time.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		159,151.76	0.00%	159,151.76	0.00%	159,151.76
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	39,139,968.00	1.69%	39,801,623.00	2.22%	40,685,886.00
2. Federal Revenues	8100-8299	2,963,938.00	-1.69%	2,913,938.00	0.00%	2,913,938.00
3. Other State Revenues	8300-8599	21,382,190.00	-36.41%	13,597,818.00	1.51%	13,803,181.00
4. Other Local Revenues	8600-8799	41,157,240.00	-5.03%	39,088,976.00	-4.21%	37,445,066.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		104,643,336.00	-8.83%	95,402,355.00	-0.58%	94,848,071.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,896,417.00		18,511,172.00
b. Step & Column Adjustment				188,965.00		185,112.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(574,210.00)		(731,488.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,896,417.00	-2.04%	18,511,172.00	-2.95%	17,964,796.00
2. Classified Salaries						
a. Base Salaries				24,018,484.00		24,106,716.00
b. Step & Column Adjustment				480,370.00		482,135.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(392,138.00)		(521,271.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,018,484.00	0.37%	24,106,716.00	-0.16%	24,067,580.00
3. Employee Benefits	3000-3999	26,611,366.00	0.95%	26,865,056.00	0.52%	27,003,592.00
4. Books and Supplies	4000-4999	1,582,917.00	-8.34%	1,450,831.00	-35.87%	930,396.00
5. Services and Other Operating Expenditures	5000-5999	33,486,365.00	-24.67%	25,223,965.00	-0.07%	25,205,463.00
6. Capital Outlay	6000-6999	1,371,100.00	0.58%	1,379,057.00	0.61%	1,387,410.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	370,661.00	0.00%	370,661.00	0.00%	370,661.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(987,552.00)	33.33%	(1,316,656.00)	-0.99%	(1,303,557.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,743,927.00	0.00%	4,743,927.00	0.00%	4,743,927.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		110,093,685.00	-7.96%	101,334,729.00	-0.95%	100,370,268.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,450,349.00)		(5,932,374.00)		(5,522,197.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		52,367,435.51		46,917,086.51		40,984,712.51
2. Ending Fund Balance (Sum lines C and D1)		46,917,086.51		40,984,712.51		35,462,515.51
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	26,187,403.10		22,002,848.69		20,192,784.69
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,149,786.00		5,354,715.00		4,776,006.00
d. Assigned	9780	9,126,842.00		7,537,065.00		4,461,509.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,605,620.82		6,080,083.82		6,022,215.82
2. Unassigned/Unappropriated	9790	(162,565.41)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		46,917,086.51		40,984,712.51		35,462,515.51
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,605,620.82		6,080,083.82		6,022,215.82
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(162,565.41)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,160,383.23		9,160,383.23		9,160,383.23
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		15,603,438.64		15,240,467.05		15,182,599.05
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.17%		15.04%		15.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Contra Costa SELPA						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		110,093,685.00		101,334,729.00		100,370,268.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		110,093,685.00		101,334,729.00		100,370,268.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		110,093,685.00		101,334,729.00		100,370,268.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,201,873.70		2,026,694.58		2,007,405.36
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,611,000.00		2,611,000.00		2,611,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

159,152

County Office County Operations Grant ADA Standard Percentage Level:

1.00%

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
	(Form A, Line B5)			
Third Prior Year (2022-23)	157,553.00	156,342.07	0.77%	Met
Second Prior Year (2023-24)	156,344.00	146,416.44	6.35%	Not Met
First Prior Year (2024-25)	146,420.00	159,151.76	N/A	Met

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

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

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

Explanation:

(required if NOT met)

When building the 2023-24 budget, the county office ADA was more aligned with the prior year's estimated/UA ADA. Upon noticing a decrease in the county ADA, it was adjusted for the 2024-25 budget to better reflect the anticipated actuals based on estimates and unaudited actuals.

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

Explanation:

(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2022-23)	41.53	158.17	156,342.07	0.00
Second Prior Year (2023-24)	34.17	150.75	146,416.44	0.00
First Prior Year (2024-25)	51.63	157.38	159,151.76	0.00
Historical Average:	42.44	155.43	153,970.09	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2025-26)

(historical average plus 2%):

1st Subsequent Year (2026-27)

(historical average plus 4%):

2nd Subsequent Year (2027-28)

(historical average plus 6%):

43.29	158.54	157,049.49	0.00
44.14	161.65	160,128.89	0.00
44.99	164.76	163,208.30	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2025-26)	51.63	157.38	159,151.76	0.00
1st Subsequent Year (2026-27)	51.63	157.38	159,151.76	0.00
2nd Subsequent Year (2027-28)	51.63	157.38	159,151.76	0.00
Status:	Not Met	Met	Not Met	Met

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

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

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

Explanation:

(required if NOT met)

Using the latest 2024-2025 P2 ADA as the projection for the two outer years.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: Hold Harmless

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	N/A	N/A	N/A	N/A
a2.	Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF	37,829,296.00	38,459,979.00	39,141,181.00	40,058,776.00
b1.	County Operations Grant (informational only)				
b2.	Alternative Education Grant (informational only)				
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	37,829,296.00	38,459,979.00	39,141,181.00	40,058,776.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	159,151.76	159,151.76	159,151.76	159,151.76
b.	Prior Year ADA (Funded)		159,151.76	159,151.76	159,151.76
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column			
b1.	COLA percentage	2.4%	3.5%	3.6%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	51.63	51.63	51.63
b.	Prior Year ADA (Funded)	51.63	51.63	51.63
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column			
b1.	COLA percentage (Section II-Step 2b1)	2.43%	3.52%	3.63%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	
b.	Prior Year ADA (Funded)	0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	0.00%	0.00%
LCFF Revenue Standard (line V-a, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected local property taxes (Form 01, Objects 8021 - 8089)	47,476,034.00	47,476,034.00	46,616,743.00	46,616,743.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	64,620,835.00	65,246,044.00	64,298,645.00
	County Office's Projected Change in LCFF Revenue:	0.97%	-1.45%	0.13%
	Standard:	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
	Status:	Met	Not Met	Met

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

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

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

Explanation
(required if NOT met)

Historically the property taxes from budget adoption to unaudited come in at an average of 1.67% less than what is originally budgeted. For this reason FY 27 and FY 28 are projected at a lower amount. Assuming the \$46.6million in projected local property taxes

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	0.97%	-1.45%	0.13%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.03% to 5.97%	-6.45% to 3.55%	-4.87% to 5.13%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	67,208,432.00		
Budget Year (2025-26)	69,526,267.00	3.45%	Met
1st Subsequent Year (2026-27)	69,482,944.00	(.06%)	Met
2nd Subsequent Year (2027-28)	69,035,968.00	-0.64%	Met

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

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

- 1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	0.97%	-1.45%	0.13%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.03% to 10.97%	-11.45% to 8.55%	-9.87% to 10.13%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.03% to 5.97%	-6.45% to 3.55%	-4.87% to 5.13%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	7,710,421.00		
Budget Year (2025-26)	2,963,938.00	-61.56%	Yes
1st Subsequent Year (2026-27)	2,913,938.00	-1.69%	No
2nd Subsequent Year (2027-28)	2,913,938.00	0.00%	No

Explanation:

(required if Yes)

At EA \$7.7 million and AB \$2.9 million, there is a decrease of \$4.7 million. This decrease is attributed to several factors: a reduction of \$2.86 million from the American Rescue Plan-Homeless Children and Youth (ARP-HCY I & II), \$112k from Comprehensive School and Improvement (CSI) for COEs, \$440k from COVID funding, \$304k from Education for Homeless Children and Youth under the McKinney-Vento Act, \$60k from Title I, Part D Local Delinquent Programs, \$804k from Title II Comprehensive Literacy State Development (CLSD), \$7k from Title II, Part A Supporting Effective Instruction, \$16k from Title III Technical, and \$136k from the Workforce Innovation and Opportunity Act (WIOA). However, there is an increase of \$3.5k due to Title IV Foster Youth

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2024-25)	29,200,226.00		
Budget Year (2025-26)	21,382,190.00	-26.77%	Yes
1st Subsequent Year (2026-27)	13,597,818.00	-36.41%	Yes
2nd Subsequent Year (2027-28)	13,803,181.00	1.51%	No

Explanation:

(required if Yes)

In FY 26 decrease of \$7.8 million. This includes decreases due to Unemployment Insurance (-\$7k), Capacity Grant (CYBHI) (-\$7.443m), K12 Strong Workforce (-\$553k), Reading Instruction and Intervention Grant (-\$428k), and Tobacco Use Prevention Education (TUPE) (-\$636k). Increases are due to California Community Schools Partnership Program (CCSPP) (\$125k), Career Technical Education Incentive Grant (CTEIG) (\$337k), Golden State Pathways Program (GSPP) (\$305k), and (UPK) Planning & Imple. Early Ed. Teacher Dev. (\$483k). In FY 27 Capacity Grant -930k decreases include EETD -\$1.176m, RII -\$2.963m, TUPE carry over -\$200k, CCSPP -\$125k, CTEIG -\$173k, decrease K12 SWP grant funding (-\$2.23m)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2024-25)	42,056,558.00		
Budget Year (2025-26)	41,157,240.00	-2.14%	No
1st Subsequent Year (2026-27)	39,088,976.00	-5.03%	No
2nd Subsequent Year (2027-28)	37,445,066.00	-4.21%	No

Explanation:

(required if Yes)

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

First Prior Year (2024-25)	1,939,638.00		
Budget Year (2025-26)	1,582,917.00	-18.39%	Yes
1st Subsequent Year (2026-27)	1,450,831.00	-8.34%	Yes
2nd Subsequent Year (2027-28)	930,396.00	-35.87%	Yes

Explanation:
(required if Yes)

Decrease is due to adjusting for the projected carry over for expiring funds

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

First Prior Year (2024-25)	40,960,472.00		
Budget Year (2025-26)	33,486,365.00	-18.25%	Yes
1st Subsequent Year (2026-27)	25,223,965.00	-24.67%	Yes
2nd Subsequent Year (2027-28)	25,205,463.00	-0.07%	No

Explanation:
(required if Yes)

Decrease is due to adjusting for the projected carry over for expiring funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2024-25)	78,967,205.00		
Budget Year (2025-26)	65,503,368.00	-17.05%	Not Met
1st Subsequent Year (2026-27)	55,600,732.00	-15.12%	Not Met
2nd Subsequent Year (2027-28)	54,162,185.00	-2.59%	Met

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

First Prior Year (2024-25)	42,900,110.00		
Budget Year (2025-26)	35,069,282.00	-18.25%	Not Met
1st Subsequent Year (2026-27)	26,674,796.00	-23.94%	Not Met
2nd Subsequent Year (2027-28)	26,135,859.00	-2.02%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

At EA \$7.7 million and AB \$2.9 million, there is a decrease of \$4.7 million. This decrease is attributed to several factors: a reduction of \$2.86 million from the American Rescue Plan-Homeless Children and Youth (ARP-HCY I & II), \$112k from Comprehensive School and Improvement (CSI) for COEs, \$440k from COVID funding, \$304k from Education for Homeless Children and Youth under the McKinney-Vento Act, \$60k from Title I, Part D Local Delinquent Programs, \$804k from Title II Comprehensive Literacy State Development (CLSD), \$7k from Title II, Part A Supporting Effective Instruction, \$16k from Title III Technical, and \$136k from the Workforce Innovation and Opportunity Act (WIOA). However, there is an increase of \$3.5k due to Title IV Foster Youth

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

In FY 26 decrease of \$7.8 million. This includes decreases due to Unemployment Insurance (-\$7k), Capacity Grant (CYBHI) (-\$7.443m), K12 Strong Workforce (-\$553k), Reading Instruction and Intervention Grant (-\$428k), and Tobacco Use Prevention Education (TUPE) (-\$636k). Increases are due to California Community Schools Partnership Program (CCSPP) (\$125k), Career Technical Education Incentive Grant (CTEIG) (\$337k), Golden State Pathways Program (GSPP) (\$305k), and (UPK) Planning & Imple. Early Ed. Teacher Dev. (\$483k). In FY 27 Capacity Grant -930k decreases include EETD -\$1.176m, RII -\$2.963m, TUPE carryover -\$200k, CCSPP -\$125k, CTEIG -\$173k, decrease K12 SWP grant funding (-\$2.23m)

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

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

Explanation:
Books and Supplies
(linked from 4B
if NOT met)

Decrease is due to adjusting for the projected carry over for expiring funds

Explanation:
Services and Other Exps
(linked from 4B
if NOT met)

Decrease is due to adjusting for the projected carry over for expiring funds.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	34,791,076.00	1,043,732.28	2,340,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

Explanation: (required if NOT met and Other is marked)	<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/>	Other (explanation must be provided)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,212,728.00	14,444,578.05	15,886,818.05
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	(.37)
e. Available Reserves (Lines 1a through 1d)	5,212,728.00	14,444,578.05	15,886,817.68
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	90,218,365.39	95,499,624.27	114,785,062.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	90,218,365.39	95,499,624.27	114,785,062.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	5.80%	15.10%	13.80%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.90%	5.00%	4.60%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	2,799,374.52	29,461,973.70	N/A	Met
Second Prior Year (2023-24)	6,796,738.99	31,016,328.33	N/A	Met
First Prior Year (2024-25)	(2,975,219.00)	35,023,855.00	8.49%	Not Met
Budget Year (2025-26) (Information only)	(461,194.00)	34,791,076.00		

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

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

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

Explanation:
 (required if NOT met)

One contributing factor is the negotiated raises of 6% for 2023-2024 and 1% for 2024-2025. To balance the budget, we will strategically use reserves, regularly monitor finances, and engage stakeholders to ensure ongoing adjustments and support. This raise was first reflected in our financials during the 2024-2025 1st interim

7. CRITERION: Fund and Cash Balances

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$7,735,999
1.3%	\$7,736,000	to \$19,343,999
1.0%	\$19,344,000	to \$87,045,000
0.7%	\$87,045,001	and over

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

110,093,685.00

County Office's Fund Balance Standard Percentage Level:

0.70%

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

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

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

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

Yes

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

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

Contra Costa SELPA

- b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):

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

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	12,418,892.45	14,732,548.31	N/A	Met
Second Prior Year (2023-24)	15,442,805.31	17,531,922.83	N/A	Met
First Prior Year (2024-25)	20,432,871.83	24,328,661.82	N/A	Met
Budget Year (2025-26) (Information only)	21,353,442.82			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
County School Service Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	26,312,531.63	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$88,000 (greater of)	0	to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000	to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000	to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001	and over

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	110,093,685.00	101,334,729.00	100,370,268.00
County Office's Reserve Standard Percentage Level:	2.00%	2.00%	2.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	110,093,685.00	101,334,729.00	100,370,268.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	110,093,685.00	101,334,729.00	100,370,268.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,201,873.70	2,026,694.58	2,007,405.36
6. Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,611,000.00	2,611,000.00	2,611,000.00

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

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,605,620.82	6,080,083.82	6,022,215.82
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(162,565.41)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	9,160,383.23	9,160,383.23	9,160,383.23
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	15,603,438.64	15,240,467.05	15,182,599.05
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	14.17%	15.04%	15.13%
County Office's Reserve Standard (Section 8A, Line 7):	2,611,000.00	2,611,000.00	2,611,000.00
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

Yes

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

Due to the increasing number of sexual assault cases being reported under AB 218, we receive an invoice each fiscal year. However, the projected amount for future years is not known.

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

Yes

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

Our federal revenues are influenced by the directives of the current administration, led by President Donald J. Trump. The administration's policies and decisions play a significant role in shaping our financial planning and projections once they are enacted into law.

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20, 000
to +\$20, 000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(16,050,550.00)			
Budget Year (2025-26)	(13,483,046.00)	(2,567,504.00)	(16.0%)	Not Met
1st Subsequent Year (2026-27)	(13,051,271.00)	(431,775.00)	(3.2%)	Met
2nd Subsequent Year (2027-28)	(15,656,116.00)	2,604,845.00	20.0%	Not Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2024-25)	4,414,702.00			
Budget Year (2025-26)	4,743,927.00	329,225.00	7.5%	Met
1st Subsequent Year (2026-27)	4,743,927.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	4,743,927.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

In the 2024-2025 period, a total of \$4.2 million was allocated to Literacy , Technology (for firewall updates), and ROP. These allocations are subject to periodic review and will continue only if reassessed and deemed necessary . The funding amounts for Special Education (SDC), Mt. McKinley , and Golden Gate Charter varied significantly . All allocations are routinely reviewed by the cabinet to determine where funds are most needed.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases	long term	Unrestricted-LCFF (payment schedule below section)	1800 Oaks Park Building obj (5600-leases)	
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	long term	vacation liability (inclusive of fringes) as of 24-25 EA	Objects 1000-3999	1,625,585

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

	1	Taxable Build America Bonds (25-26 last year of payment)	object 7438 & 7439	321,733
TOTAL:				1,947,318

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases	143,487	148,000	150,000	152,000
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	143,487	148,000	150,000	152,000
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payment(s) will be funded.

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

New machine in 24-25 - Postage Meter machine (postage meter lease)

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

- 1 Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the county office's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

We are pay -as-y ou-go. The active employees are charged post-employment (employer cost) to be able to afford the retirees of the now. Retirees are not required to contribute toward their own benefits. Their portion is automatically deducted f rom their pension checks.

- 3 a. Are OPEB financed on a pay-as-y ou-go, actuarial cost, or other method?

Pay-as-y ou-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund

Government Fund

4. OPEB Liabilities

- a. Total OPEB liability

21,013,315.00

- b. OPEB plan(s) fiduciary net position (if applicable)

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

21,013,315.00

- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jun 30, 2023

5. OPEB Contributions

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

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

- d. Number of retirees receiving OPEB benefits

1,450,760.00

1,450,760.00

1,450,760.00

293.00

293.00

293.00

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

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

- 1 Does your county office operate any self-insurance programs such as workers'

"compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"

No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

1,700,000.00	1,700,000.00	1,700,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	91.16	95.16	95.16	95.16

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

CCCOE settled our negotiations with Contra Costa County School Educators Association (CCCSEA), which represents the certificated employees of the Contra Costa County Office of Education (CCCOE) in May 2024. This settlement has not been projected as of 2024-2025 adoption. Budget will be adjusted during 2024-2025 first interim.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)

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

Certificated (Non-management) Health and Welfare (H&W) Benefits

1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)

1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	226	219	219	219

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

6. Amount included for any tentative salary schedule increases

Classified (Non-management) Health and Welfare (H&W) Benefits

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	78.8	78.8	78.8	78.8

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

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

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

May 21, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
 (optional)

End of County Office Budget Criteria and Standards Review

Contra Costa County Office of Education



CONTRA COSTA COUNTY
Office of Education
learn • lead • achieve
