

Contra Costa County
Office of Education

2026-2027

**Budget
Adoption
June 10, 2026**



CONTRA COSTA COUNTY
Office of Education

learn • lead • achieve

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 286 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, their schools, and their 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.

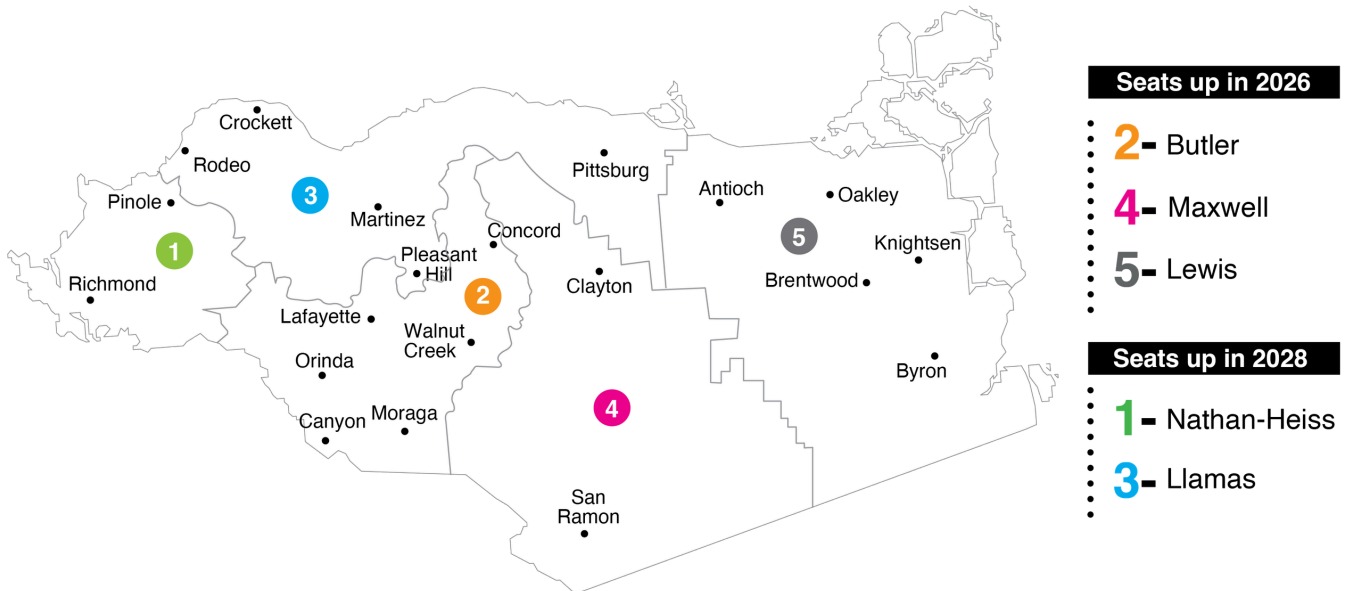
Contra Costa County Board of Education

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

Term expires 12/2028



Sarah Butler, President
Trustee Area 2

Canyon, Concord, Lafayette, Moraga, Orinda, Walnut Creek, parts of Alamo, El Sobrante and Kensington

Term expires 12/2026



Yazmin Llamas, Vice President
Trustee Area 3

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

Term expires 12/2028



Mike Maxwell
Trustee Area 4

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

Term expires 12/2026



Annette Lewis
Trustee Area 5

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

Term expires 12/2026

Student Board Members



Sanvi Panda
California High School

San Ramon Valley Unified
School District



Keerthi Eraniyan
College Park High School

Mt. Diablo Unified School
District

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
- **Golden Gate Community Charter School**
Brentwood, Richmond, and Pittsburg sites
- **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 38 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

- Attendance Awareness Campaign
- Coordinating Council
- Services for students who are Deaf/Hard of Hearing, blind and visually impaired
- 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
- 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 180 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.
- Programs to support students with Autism provide highly specialized, intensive, and early intervention for students in preschool through high school 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 (CEP) provides classes for students working toward diplomas in grades K-12 who exhibit a wide range of emotional and behavioral challenges.
- Special Education Programs for students with extensive/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 as well as Teachers of the Visually Impaired and Orientation and Mobility Specialists. The CCCOE also provides Adaptive Physical Education to districts in the CCC SELPA.

Career Technical Education/Regional Occupational Programs (CTE/ROP)

CTE/ROP classes are offered at 38 schools in Contra Costa and Alameda counties including the Contra Costa County Office Court and Community Schools. CTE/ROP offers opportunities for students to receive instruction and experiences leading to meaningful post-secondary careers.

Highlights of 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
- 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
- Analytical Forensic Science
- Architectural Design
- Automotive Technician
- Biotechnology Accelerated and Research
- Careers in Teaching
- Civil Engineering
- Architecture
- Computer Integrated
- Manufacturing
- Computer Programming
- Construction Technology
- Culinary Careers
- Developmental Psychology of Children
- Digital Art/Web Design
- Environmental Science AP
- Fire Science
- Journalism
- Law Enforcement Careers
- Digital Photography
- Play Production
- Robotics Engineering Technology
- Sports Medicine
- 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 with A-G courses 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
- Artificial Intelligence and Educational Technology Support

- 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, Computer Science, Educational Technology, English Language Arts/English Language Development, Ethnic Studies, 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
- 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 National History Day

Human Resources

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

- Recruitment, Screening, Interviewing, and Onboarding
- Credential, Authorizations, and Permit services
- Salary and Benefits administration
- Safety and Wellness
- Equity Committee
- Leaves and Accruals Managements
- Workers Compensation
- Classification and Assignments
- Labor Relations
- Complaints & Grievances
- Investigations – UCP & Title IX
- Classified and Certificated negotiations
- Professional Development
- Performance and Professional Growth

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
- Monitoring that school districts in Contra Costa County hire credentialed teachers and are assigned to teach within their content area
- 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, and safety planning to support CCCOE's facilities and programs. The department oversees capital projects and daily operational needs to ensure a safe, efficient, and productive environment for students and staff. In addition, General Services coordinates specialized transportation services for special education students served by CCCOE and partner school districts throughout Contra Costa County.
- 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 legislation established new rules relating to school district transparency and accountability. 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.

Contra Costa County
Office of Education

Financial Data

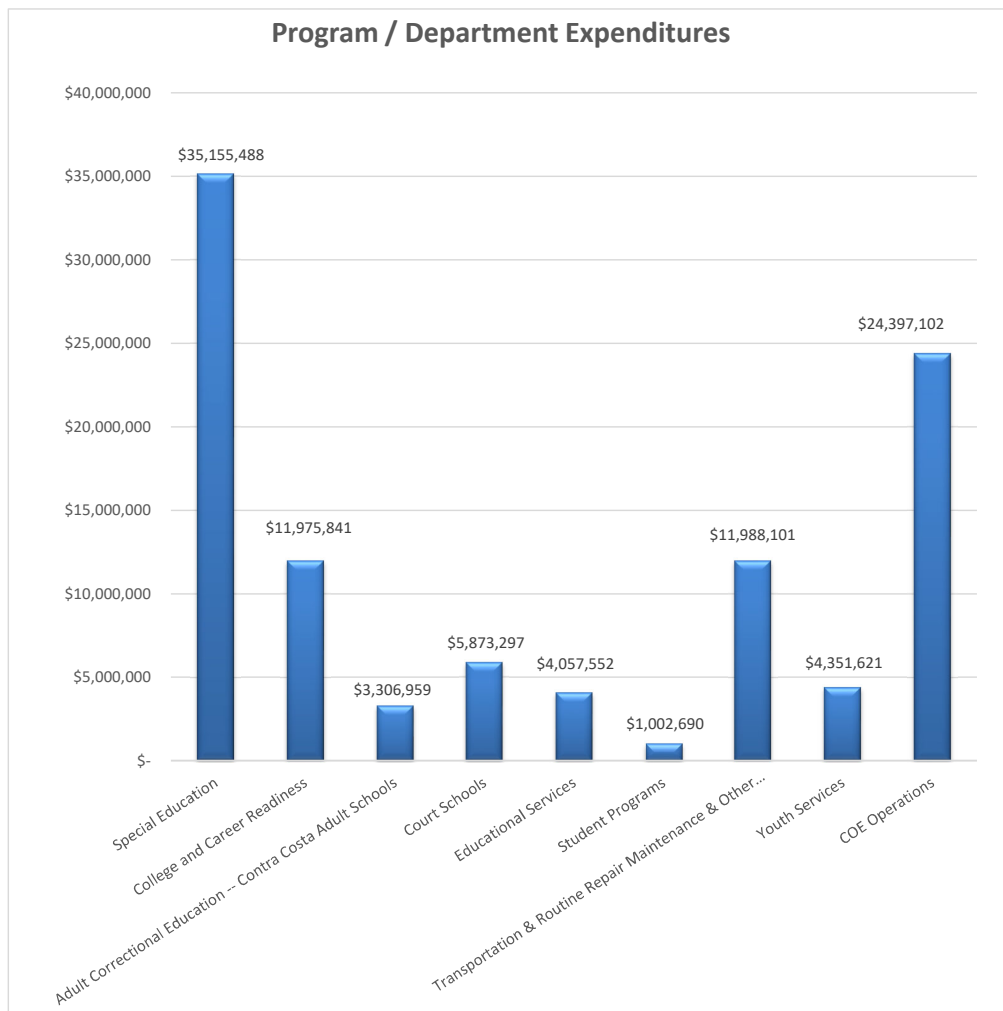
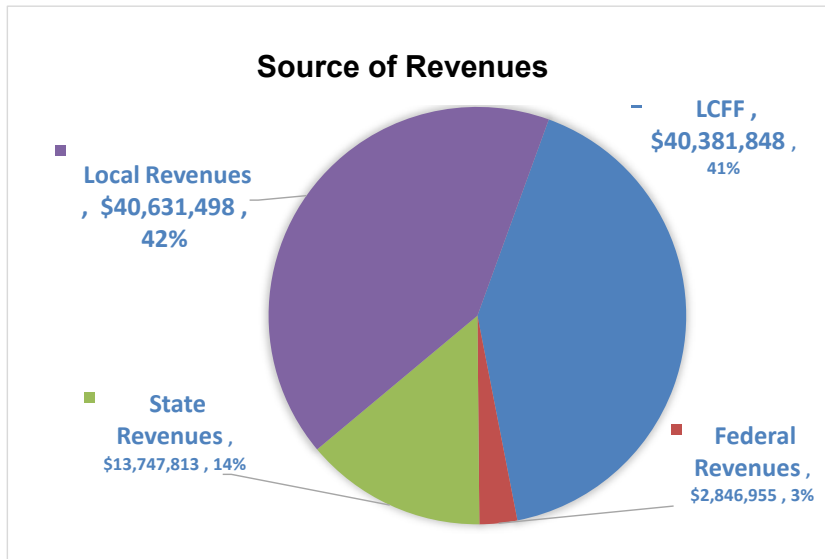


CONTRA COSTA COUNTY
Office of Education

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CONTRA COSTA COUNTY OFFICE OF EDUCATION

2026-2027 Budget Adoption



**CONTRA COSTA COUNTY OFFICE OF EDUCATION
2026-2027 BUDGET ADOPTION BY PROGRAM / DEPARTMENT**

PROGRAM / DEPARTMENT	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
COE OPERATIONS:			
County Board of Education	\$ 1,093,814	\$ 479,477	\$ 1,004,418
County Superintendent of Schools	\$ 668,455	\$ 757,945	\$ 722,038
Human Resources	\$ 2,224,284	\$ 2,519,215	\$ 2,579,162
Communications	\$ 850,714	\$ 873,020	\$ 885,210
Technology Systems	\$ 3,984,653	\$ 4,460,520	\$ 4,434,289
Business & Administrative Services	\$ 6,466,389	\$ 6,433,680	\$ 7,327,824
General Services	\$ 2,096,359	\$ 2,162,408	\$ 2,340,076
Educational Services	\$ 3,285,978	\$ 3,763,582	\$ 4,494,940
Student Programs	\$ 512,331	\$ 655,261	\$ 609,145
Subtotal COE Operations:	\$ 21,182,977	\$ 22,105,108	\$ 24,397,102
EDUCATIONAL SERVICES, PROGRAMS & GRANTS:			
Special Education	\$ 30,633,288	\$ 34,914,499	\$ 35,155,488
College and Career Readiness	\$ 13,502,882	\$ 14,171,215	\$ 11,975,841
Adult Correctional Education	\$ 2,791,486	\$ 2,920,016	\$ 3,306,959
Contra Costa Adult Schools			
Court Schools	\$ 4,977,216	\$ 5,429,711	\$ 5,873,297
Educational Services	\$ 7,300,848	\$ 9,318,424	\$ 4,057,552
Student Programs	\$ 2,548,888	\$ 1,849,860	\$ 1,002,690
General Service Transportation RRM, Technology & Other Grants	\$ 16,157,969	\$ 11,755,141	\$ 11,988,101
Youth Services	\$ 8,689,105	\$ 5,453,068	\$ 4,351,621
Subtotal Educational Services, Programs & Grants:	\$ 86,601,682	\$ 85,811,934	\$ 77,711,549
TOTALS:	\$ 107,784,659	\$ 107,917,042	\$ 102,108,651

COUNTY BOARD OF EDUCATION
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 1,093,814	\$ 479,477	\$ 1,004,418
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Local Revenues	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
TOTAL	\$ 1,093,814	\$ 479,477	\$ 1,004,418

Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 201,806	\$ 183,598	\$ 189,624
Employee Benefits	\$ 222,767	\$ 232,608	\$ 249,744
Books & Supplies	\$ 298	\$ 900	\$ 800
Services / Operating Exps	\$ 668,943	\$ 62,371	\$ 564,250 (a)
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ -	\$ -	\$ -
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 1,093,814	\$ 479,477	\$ 1,004,418

(a) Board Member election is budgeted every other year

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 18,632	\$ 20,000	\$ 25,000
Dues / Memberships	\$ 29,243	\$ 32,583	\$ 35,000
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ -	\$ -	\$ -
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 620,717	\$ 9,000	\$ 504,000
Communications / Postage	\$ 351	\$ 788	\$ 250
TOTAL	\$ 668,943	\$ 62,371	\$ 564,250

COUNTY SUPERINTENDENT OF SCHOOLS
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 668,455	\$ 757,945	\$ 722,038
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Local Revenues	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
TOTAL	\$ 668,455	\$ 757,945	\$ 722,038

Certificated Salaries	\$ 321,300	\$ 336,576	\$ 309,602
Classified Salaries	\$ 122,272	\$ 145,870	\$ 150,540
Employee Benefits	\$ 183,084	\$ 205,434	\$ 203,308
Books & Supplies	\$ 8,285	\$ 15,081	\$ 18,100
Services / Operating Exps	\$ 33,513	\$ 54,984	\$ 40,488
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ -	\$ -	\$ -
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 668,455	\$ 757,945	\$ 722,038

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 9,961	\$ 8,910	\$ 10,000
Dues / Memberships	\$ 5,963	\$ 4,300	\$ 4,300
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ -	\$ -	\$ -
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 17,313	\$ 41,186	\$ 26,188
Communications / Postage	\$ 276	\$ 588	\$ -
TOTAL	\$ 33,513	\$ 54,984	\$ 40,488

HUMAN RESOURCES
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 2,215,565	\$ 2,512,215	\$ 2,572,162
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 7,945	\$ 7,000	\$ 7,000
Local Revenues	\$ 775	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
TOTAL	\$ 2,224,284	\$ 2,519,215	\$ 2,579,162

Certificated Salaries	\$ 238,606	\$ 256,917	\$ 247,710
Classified Salaries	\$ 913,687	\$ 946,355	\$ 975,904
Employee Benefits	\$ 673,862	\$ 682,779	\$ 730,324
Books & Supplies	\$ 17,231	\$ 18,200	\$ 25,500
Services / Operating Exps	\$ 380,899	\$ 614,964	\$ 599,724
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ -	\$ -	\$ -
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 2,224,284	\$ 2,519,215	\$ 2,579,162

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 19,508	\$ 28,000	\$ 28,000
Dues / Memberships	\$ 2,934	\$ 3,500	\$ 3,500
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ -	\$ -	\$ -
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 356,917	\$ 578,367	\$ 567,724
Communications / Postage	\$ 1,540	\$ 5,097	\$ 500
TOTAL	\$ 380,899	\$ 614,964	\$ 599,724

COMMUNICATIONS
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 850,714	\$ 873,020	\$ 885,210
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Local Revenues	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
TOTAL	\$ 850,714	\$ 873,020	\$ 885,210

Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 509,640	\$ 506,215	\$ 523,979
Employee Benefits	\$ 289,318	\$ 293,250	\$ 309,559
Books & Supplies	\$ 4,821	\$ 17,198	\$ 4,822
Services / Operating Exps	\$ 46,935	\$ 56,357	\$ 46,850
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ -	\$ -	\$ -
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 850,714	\$ 873,020	\$ 885,210

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 18,129	\$ 10,600	\$ 7,700
Dues / Memberships	\$ 7,721	\$ 11,728	\$ 11,000
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ -	\$ -	\$ -
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 20,756	\$ 33,529	\$ 27,650
Communications / Postage	\$ 329	\$ 500	\$ 500
TOTAL	\$ 46,935	\$ 56,357	\$ 46,850

TECHNOLOGY SYSTEMS
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 3,048,621	\$ 3,664,104	\$ 3,726,289
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Local Revenues	\$ 991,125	\$ 788,416	\$ 700,000
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ (55,093)	\$ 8,000	\$ 8,000
TOTAL	\$ 3,984,653	\$ 4,460,520	\$ 4,434,289

Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 1,913,171	\$ 2,003,927	\$ 2,081,235
Employee Benefits	\$ 1,136,565	\$ 1,217,129	\$ 1,294,804
Books & Supplies	\$ (39,256)	\$ 11,820	\$ (32,000) (a)
Services / Operating Exps	\$ 876,519	\$ 1,004,730	\$ 975,250
Capital Outlay	\$ 97,654	\$ 222,914	\$ 115,000
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ -	\$ -	\$ -
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 3,984,653	\$ 4,460,520	\$ 4,434,289

(a) Printer Charges from other programs reimburse Technology

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 16,308	\$ 32,813	\$ 30,000
Dues / Memberships	\$ 166	\$ 5,221	\$ 500
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ 95,730	\$ 88,046	\$ 80,000
Direct Costs Transfers	\$ (13,000)	\$ -	\$ -
Professional Consulting Svcs	\$ 732,049	\$ 783,900	\$ 784,400
Communications / Postage	\$ 45,265	\$ 94,750	\$ 80,350
TOTAL	\$ 876,519	\$ 1,004,730	\$ 975,250

BUSINESS & ADMINISTRATIVE SERVICES
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 22,357,086	\$ 21,339,174	\$ 22,039,665
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 260,412	\$ 267,289	\$ 260,934
Local Revenues	\$ 4,802,224	\$ 3,791,907	\$ 2,749,500
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ (23,627,665)	\$ (18,576,877)	\$ (22,350,140)
TOTAL	\$ 3,792,058	\$ 6,821,493	\$ 2,699,959

Certificated Salaries	\$ 3,829	\$ -	\$ -
Classified Salaries	\$ 3,937,796	\$ 3,819,482	\$ 3,974,195
Employee Benefits	\$ 2,319,145	\$ 2,319,321	\$ 2,550,382
Books & Supplies	\$ 33,307	\$ 37,922	\$ 33,200
Services / Operating Exps	\$ 1,538,315	\$ 2,323,950	\$ 1,878,092
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ 9,428	\$ 9,428	\$ -
Inter-Program Charges	\$ (5,585,445)	\$ (6,593,732)	\$ (5,828,549) (a)
Transfer out	\$ 4,210,015	\$ 4,517,309	\$ 4,720,504
TOTAL	\$ 6,466,389	\$ 6,433,680	\$ 7,327,824

(a) Indirect Program Adjustments impacted with the fluctuation of grants and budget allocations

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 32,640	\$ 38,663	\$ 31,100
Dues / Memberships	\$ 13,775	\$ 13,099	\$ 13,100
Insurance	\$ 265,925	\$ 500,000	\$ 500,000 (a)
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ 141,987	\$ 6,925	\$ 148,000
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 1,077,323	\$ 1,751,797	\$ 1,178,092 (b)
Communications / Postage	\$ 6,665	\$ 13,466	\$ 7,800
TOTAL	\$ 1,538,315	\$ 2,323,950	\$ 1,878,092

(a) AB218 Liability, Northern California Relief, Keenan & Associates

(b) Superintendent 2026 election is budgeted in 25-26 and taken out in 26-27

(b) CCAS Abuse Counselor reclassified to restricted source

GENERAL SERVICES
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 1,917,017	\$ 2,122,383	\$ 2,305,618
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 142,187	\$ -	\$ -
Local Revenues	\$ 36,911	\$ 40,025	\$ 34,458
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 245	\$ -	\$ -
TOTAL	\$ 2,096,359	\$ 2,162,408	\$ 2,340,076

Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 885,580	\$ 884,163	\$ 962,064 (a)
Employee Benefits	\$ 569,731	\$ 525,179	\$ 663,712
Books & Supplies	\$ 79,670	\$ 104,545	\$ 90,200
Services / Operating Exps	\$ 548,611	\$ 621,821	\$ 597,400
Capital Outlay	\$ 1,365	\$ 18,700	\$ 18,700
Other Outgo	\$ 11,402	\$ 8,000	\$ 8,000
Inter-Program Charges	\$ -	\$ -	\$ -
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 2,096,359	\$ 2,162,408	\$ 2,340,076

(a) 1.5 FTE Custodian shifted out of restricted funds to Unrestricted General Service

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 9,892	\$ 20,000	\$ 10,000
Dues / Memberships	\$ 3,946	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ 383,368	\$ 299,000	\$ 299,000
Rentals, Leases, Repairs	\$ 39,651	\$ 184,075	\$ 185,000
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 68,417	\$ 70,020	\$ 56,500
Communications / Postage	\$ 43,338	\$ 48,726	\$ 46,900
TOTAL	\$ 548,611	\$ 621,821	\$ 597,400

EDUCATIONAL SERVICES
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 2,511,838	\$ 3,769,244	\$ 3,899,717
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Local Revenues	\$ 727,739	\$ 724,368	\$ 713,910
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 46,401	\$ -	\$ (42,383)
TOTAL	\$ 3,285,978	\$ 4,493,612	\$ 4,571,244

Certificated Salaries	\$ 1,416,567	\$ 1,602,571	\$ 1,933,165
Classified Salaries	\$ 619,291	\$ 654,940	\$ 698,730
Employee Benefits	\$ 945,283	\$ 1,059,499	\$ 1,257,720
Books & Supplies	\$ 27,389	\$ 38,667	\$ 58,530
Services / Operating Exps	\$ 244,017	\$ 350,947	\$ 484,897
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 33,432	\$ 56,958	\$ 61,898
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 3,285,978	\$ 3,763,582	\$ 4,494,940

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 51,502	\$ 59,299	\$ 77,500
Dues / Memberships	\$ 2,973	\$ 4,000	\$ 4,400
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ 1,102	\$ 6,792	\$ 11,840
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 187,135	\$ 263,959	\$ 386,357
Communications / Postage	\$ 1,306	\$ 16,897	\$ 4,800
TOTAL	\$ 244,017	\$ 350,947	\$ 484,897

STUDENT PROGRAMS
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 301,668	\$ 418,908	\$ 409,145
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 1,538	\$ -	\$ -
Local Revenues	\$ 209,125	\$ 200,000	\$ 200,000
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ -	\$ 57,350	\$ -
TOTAL	\$ 512,331	\$ 676,258	\$ 609,145

Certificated Salaries	\$ 130,959	\$ 176,433	\$ 156,601
Classified Salaries	\$ 99,060	\$ 174,235	\$ 164,255
Employee Benefits	\$ 132,652	\$ 161,951	\$ 154,578
Books & Supplies	\$ 19,089	\$ 5,974	\$ 10,725
Services / Operating Exps	\$ 130,571	\$ 136,668	\$ 122,986
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ -	\$ -	\$ -
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 512,331	\$ 655,261	\$ 609,145

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 10,468	\$ 15,909	\$ 16,000
Dues / Memberships	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ -	\$ -	\$ -
Direct Costs Transfers	\$ 13,000	\$ -	\$ -
Professional Consulting Svcs	\$ 106,823	\$ 120,647	\$ 106,886
Communications / Postage	\$ 280	\$ 112	\$ 100
TOTAL	\$ 130,571	\$ 136,668	\$ 122,986

SPECIAL EDUCATION
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 73,786	\$ 64,276	\$ 79,262
Federal Revenues	\$ 281,517	\$ 266,572	\$ 273,367
State Revenues	\$ 1,442,356	\$ 1,538,044	\$ 1,559,792
Local Revenues	\$ 23,531,144	\$ 21,814,666	\$ 23,506,909 (a)
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 8,171,130	\$ 9,387,216	\$ 11,641,386
TOTAL	\$ 33,499,933	\$ 33,070,774	\$ 37,060,716

Certificated Salaries	\$ 9,555,570	\$ 10,048,111	\$ 9,952,946
Classified Salaries	\$ 7,039,790	\$ 8,065,256	\$ 8,262,165
Employee Benefits	\$ 9,719,041	\$ 10,828,206	\$ 11,527,291
Books & Supplies	\$ 342,140	\$ 584,420	\$ 491,038
Services / Operating Exps	\$ 1,040,963	\$ 1,814,154	\$ 973,617
Capital Outlay	\$ 3,025	\$ 215,718	\$ 1,016,085
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 2,932,758	\$ 3,358,634	\$ 2,932,346
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 30,633,288	\$ 34,914,499	\$ 35,155,488

(a) Special Day Class rate increased by 15% in 26-27

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 86,643	\$ 120,723	\$ 76,025
Dues / Memberships	\$ 565	\$ 1,500	\$ 1,000
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ 347,426	\$ 328,749	\$ 245,300
Rentals, Leases, Repairs	\$ 6,009	\$ 31,553	\$ 300
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 537,167	\$ 1,262,698	\$ 614,892
Communications / Postage	\$ 63,153	\$ 68,931	\$ 36,100
TOTAL	\$ 1,040,963	\$ 1,814,154	\$ 973,617

COLLEGE AND CAREER READINESS
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 10,638,417	\$ 9,539,586	\$ 7,220,371
Local Revenues	\$ 735,118	\$ 1,237,142	\$ 569,451
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 4,562,045	\$ 3,062,045	\$ 3,062,045
TOTAL	\$ 15,935,580	\$ 13,838,773	\$ 10,851,867

Certificated Salaries	\$ 1,068,465	\$ 1,211,513	\$ 1,236,942
Classified Salaries	\$ 351,676	\$ 482,467	\$ 623,911
Employee Benefits	\$ 733,513	\$ 852,562	\$ 920,858
Books & Supplies	\$ 191,280	\$ 225,338	\$ 228,191
Services / Operating Exps	\$ 10,866,727	\$ 10,922,462	\$ 8,476,719
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 291,220	\$ 476,873	\$ 489,220
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 13,502,882	\$ 14,171,215	\$ 11,975,841

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ 8,878,983	\$ 8,600,926	\$ 6,494,531
Travel / Conferences	\$ 57,492	\$ 47,100	\$ 20,000
Dues / Memberships	\$ 13,855	\$ 5,000	\$ 5,000
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ 3,141	\$ 6,000	\$ -
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 1,911,260	\$ 2,260,186	\$ 1,954,188
Communications / Postage	\$ 1,997	\$ 3,250	\$ 3,000
TOTAL	\$ 10,866,727	\$ 10,922,462	\$ 8,476,719

**Adult Correctional Education
Contra Costa Adult Schools
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption**

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027	
LCFF	\$ 1,079,957	\$ 1,079,957	\$ -	(a)
Federal Revenues	\$ 147,076	\$ 36,048	\$ 36,048	
State Revenues	\$ 25,337	\$ 21,734	\$ 21,734	
Local Revenues	\$ 1,289,250	\$ 1,614,903	\$ 1,687,126	
Other Sources	\$ -	\$ -	\$ -	
Contributions	\$ 32,443	\$ 169,205	\$ 1,566,623	(a)
TOTAL	\$ 2,574,063	\$ 2,921,847	\$ 3,311,531	

Certificated Salaries	\$ 865,532	\$ 940,764	\$ 915,349	
Classified Salaries	\$ 743,122	\$ 784,513	\$ 770,524	
Employee Benefits	\$ 881,790	\$ 937,370	\$ 1,002,956	
Books & Supplies	\$ 58,640	\$ 46,409	\$ 59,000	
Services / Operating Exps	\$ 161,817	\$ 133,218	\$ 348,016	
Capital Outlay	\$ -	\$ -	\$ -	
Other Outgo	\$ -	\$ -	\$ -	
Inter-Program Charges	\$ 80,586	\$ 77,742	\$ 211,114	(b)
Transfer out	\$ -	\$ -	\$ -	
TOTAL	\$ 2,791,486	\$ 2,920,016	\$ 3,306,959	

(a) LCFF reclassified as contribution from unrestricted

(b) Charging 12.81% CDE approved Rate

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 14,950	\$ 14,429	\$ 15,575
Dues / Memberships	\$ -	\$ 1,270	\$ 500
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ 753	\$ 500	\$ 500
Rentals, Leases, Repairs	\$ 346	\$ 2,000	\$ 7,000
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 127,727	\$ 94,019	\$ 315,441
Communications / Postage	\$ 18,042	\$ 21,000	\$ 9,000
TOTAL	\$ 161,817	\$ 133,218	\$ 348,016

COURT SCHOOLS
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 1,442,564	\$ 1,784,715	\$ 1,822,532
Federal Revenues	\$ 393,255	\$ 367,465	\$ 367,018
State Revenues	\$ 376,371	\$ 490,197	\$ 426,898
Local Revenues	\$ 515,431	\$ 536,805	\$ 590,484
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 2,010,100	\$ 2,260,454	\$ 2,392,462
TOTAL	\$ 4,737,721	\$ 5,439,636	\$ 5,599,394

Certificated Salaries	\$ 1,647,335	\$ 1,889,796	\$ 2,006,748
Classified Salaries	\$ 995,945	\$ 950,773	\$ 954,390
Employee Benefits	\$ 1,375,148	\$ 1,514,107	\$ 1,704,097
Books & Supplies	\$ 84,317	\$ 69,483	\$ 74,423
Services / Operating Exps	\$ 430,454	\$ 436,456	\$ 501,090
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 444,017	\$ 569,096	\$ 632,549
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 4,977,216	\$ 5,429,711	\$ 5,873,297

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 68,656	\$ 58,593	\$ 44,400
Dues / Memberships	\$ 1,740	\$ 2,148	\$ 2,148
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ 1,552	\$ 1,700	\$ 1,444
Rentals, Leases, Repairs	\$ 728	\$ 1,693	\$ 1,000
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 347,977	\$ 360,322	\$ 440,098
Communications / Postage	\$ 9,801	\$ 12,000	\$ 12,000
TOTAL	\$ 430,454	\$ 436,456	\$ 501,090

EDUCATIONAL SERVICES
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ -	\$ -	\$ -
Federal Revenues	\$ 1,189,617	\$ 530,149	\$ 758,849
State Revenues	\$ 3,121,788	\$ 5,337,100	\$ 330,651 (a)
Local Revenues	\$ 2,885,239	\$ 2,928,638	\$ 2,099,578
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 1,500,000	\$ -	\$ -
TOTAL	\$ 8,696,644	\$ 8,795,887	\$ 3,189,078

Certificated Salaries	\$ 2,240,243	\$ 2,507,913	\$ 1,843,205
Classified Salaries	\$ 247,765	\$ 379,724	\$ 346,079
Employee Benefits	\$ 942,745	\$ 1,128,883	\$ 946,922
Books & Supplies	\$ 101,772	\$ 124,682	\$ 151,226
Services / Operating Exps	\$ 3,404,984	\$ 4,641,718	\$ 539,114
Capital Outlay	\$ 26,624	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 336,714	\$ 535,504	\$ 231,006
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 7,300,848	\$ 9,318,424	\$ 4,057,552

(a) Sunset State Grants in 25-26
Reading Instruction and Intervention Grant (RII)
Universal PreKinder (UPK) Planning & Implementing Grant

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ 2,310,326	\$ 3,060,491	\$ -
Travel / Conferences	\$ 110,365	\$ 139,789	\$ 97,279
Dues / Memberships	\$ 2,850	\$ 5,873	\$ 4,735
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ 5,074	\$ 4,445	\$ 2,625
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 976,063	\$ 1,429,297	\$ 425,305
Communications / Postage	\$ 306	\$ 1,823	\$ 9,170
TOTAL	\$ 3,404,984	\$ 4,641,718	\$ 539,114

STUDENT PROGRAMS
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027	
LCFF	\$ -	\$ -	\$ -	
Federal Revenues	\$ 456,915	\$ 8,034	\$ 8,033	
State Revenues	\$ 1,750,255	\$ 1,087,982	\$ 468,269	(a)
Local Revenues	\$ 97,648	\$ 305,818	\$ 215,821	
Other Sources	\$ -	\$ -	\$ -	
Contributions	\$ (92,615)	\$ 259,390	\$ 254,620	
TOTAL	\$ 2,212,204	\$ 1,661,224	\$ 946,743	

Certificated Salaries	\$ 317,330	\$ 106,926	\$ 6,000	(b)
Classified Salaries	\$ 813,285	\$ 582,711	\$ 439,446	
Employee Benefits	\$ 562,488	\$ 395,457	\$ 282,245	
Books & Supplies	\$ 287,388	\$ 127,253	\$ 62,294	
Services / Operating Exps	\$ 377,593	\$ 486,694	\$ 145,622	
Capital Outlay	\$ -	\$ -	\$ -	
Other Outgo	\$ -	\$ -	\$ -	
Inter-Program Charges	\$ 190,804	\$ 150,819	\$ 67,083	
Transfer out	\$ -	\$ -	\$ -	
TOTAL	\$ 2,548,888	\$ 1,849,860	\$ 1,002,690	

(a) Sunset Grant in 25-26 fiscal year- TUPE Tier II

(a) TUPE certificated FTE decrease, Title II Nams stipend remain 26-27

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 34,624	\$ 10,398	\$ 24,169
Dues / Memberships	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ 2,864	\$ 3,208	\$ -
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 339,706	\$ 471,974	\$ 120,703
Communications / Postage	\$ 399	\$ 1,114	\$ 750
TOTAL	\$ 377,593	\$ 486,694	\$ 145,622

**General Service Transportation RRM,
Technology & Other Grants
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption**

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 874,136	\$ 894,241	\$ 915,792
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 11,338,194	\$ 2,156,202	\$ 2,445,229
Local Revenues	\$ 6,332,277	\$ 6,085,040	\$ 5,714,602
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 7,385,033	\$ 3,373,217	\$ 3,376,000
TOTAL	\$ 25,929,640	\$ 12,508,700	\$ 12,451,623

Certificated Salaries	\$ 177,220	\$ 204,763	\$ 60,000
Classified Salaries	\$ 325,252	\$ 396,335	\$ 423,967
Employee Benefits	\$ 2,271,481	\$ 2,321,104	\$ 2,563,462
Books & Supplies	\$ 263,468	\$ 274,959	\$ 261,700
Services / Operating Exps	\$ 12,462,059	\$ 8,123,804	\$ 7,068,972
Capital Outlay	\$ 107,183	\$ 110,000	\$ 1,610,000
Other Outgo	\$ 328,022	\$ 321,733	\$ -
Inter-Program Charges	\$ 220,840	\$ -	\$ -
Transfer out	\$ 2,443	\$ 2,443	\$ -
TOTAL	\$ 16,157,969	\$ 11,755,141	\$ 11,988,101

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ 5,203,944	\$ 5,212,382	\$ 5,310,002
Travel / Conferences	\$ 2,641	\$ 794	\$ 4,350
Dues / Memberships	\$ 500	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ 44	\$ -	\$ -
Rentals, Leases, Repairs	\$ 315,148	\$ 305,904	\$ 287,470
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 6,939,772	\$ 2,604,624	\$ 1,467,050
Communications / Postage	\$ 11	\$ 100	\$ 100
TOTAL	\$ 12,462,059	\$ 8,123,804	\$ 7,068,972

YOUTH SERVICES
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ -	\$ -	\$ -
Federal Revenues	\$ 4,977,564	\$ 1,690,729	\$ 1,403,640
State Revenues	\$ 982,446	\$ 1,587,883	\$ 1,006,935
Local Revenues	\$ 2,580,650	\$ 2,168,649	\$ 1,849,659
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ 67,975	\$ -	\$ 91,387
TOTAL	\$ 8,608,636	\$ 5,447,261	\$ 4,351,621

Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 3,240,906	\$ 2,584,845	\$ 2,325,313
Employee Benefits	\$ 1,605,752	\$ 1,397,985	\$ 1,385,109
Books & Supplies	\$ 68,752	\$ 218,613	\$ 37,537
Services / Operating Exps	\$ 3,457,261	\$ 873,862	\$ 324,298
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 316,435	\$ 377,763	\$ 279,364
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 8,689,105	\$ 5,453,068	\$ 4,351,621

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ 2,503,866	\$ -	\$ -
Travel / Conferences	\$ 86,836	\$ 61,375	\$ 40,813
Dues / Memberships	\$ 141	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ 1,360	\$ 2,000	\$ 2,000
Rentals, Leases, Repairs	\$ 27,939	\$ 2,412	\$ -
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 829,123	\$ 794,473	\$ 269,371
Communications / Postage	\$ 7,997	\$ 13,602	\$ 12,114
TOTAL	\$ 3,457,261	\$ 873,862	\$ 324,298

GOLDEN GATE COMMUNITY CHARTER SCHOOL - FUND 09
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ 827,953	\$ 929,592	\$ 829,603
Federal Revenues	\$ 1,312,320	\$ 1,616,747	\$ 1,751,831
State Revenues	\$ 445,660	\$ 607,533	\$ 589,327
Local Revenues	\$ 6,197	\$ -	\$ -
Other Sources	\$ 2,512,458	\$ 2,819,752	\$ 3,020,504
Contributions	\$ -	\$ -	\$ -
TOTAL	\$ 5,104,587	\$ 5,973,624	\$ 6,191,265

Certificated Salaries	\$ 1,599,665	\$ 1,899,071	\$ 1,914,347
Classified Salaries	\$ 962,259	\$ 856,070	\$ 904,250
Employee Benefits	\$ 1,563,157	\$ 1,739,182	\$ 1,877,991
Books & Supplies	\$ 77,083	\$ 37,494	\$ 41,700
Services / Operating Exps	\$ 529,348	\$ 733,305	\$ 776,790
Capital Outlay	\$ -	\$ 30,000	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 477,835	\$ 688,393	\$ 682,887
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 5,209,346	\$ 5,983,515	\$ 6,197,965

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ -	\$ -	\$ -
Travel / Conferences	\$ 29,044	\$ 56,269	\$ 44,069
Dues / Memberships	\$ 2,727	\$ 3,000	\$ 2,000
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ 67,681	\$ 70,466	\$ 65,500
Rentals, Leases, Repairs	\$ 73,078	\$ 77,000	\$ 74,000
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 333,741	\$ 505,594	\$ 565,721
Communications / Postage	\$ 23,077	\$ 20,976	\$ 25,500
TOTAL	\$ 529,348	\$ 733,305	\$ 776,790

ADULT EDUCATION BLOCK GRANT - FUND 11
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 2,230,857	\$ 1,200,577	\$ 1,226,374
Local Revenues	\$ 1,811	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
TOTAL	\$ 2,232,668	\$ 1,200,577	\$ 1,226,374

Certificated Salaries	\$ 222,208	\$ 248,352	\$ 221,759
Classified Salaries	\$ 302,033	\$ 256,353	\$ 287,834
Employee Benefits	\$ 379,573	\$ 326,723	\$ 330,677
Books & Supplies	\$ 19,745	\$ 2,100	\$ 2,000
Services / Operating Exps	\$ 250,016	\$ 297,484	\$ 360,448
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ 991,968	\$ 70,627	\$ 65,078
Inter-Program Charges	\$ 42,128	\$ 39,846	\$ 39,567
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 2,207,671	\$ 1,241,485	\$ 1,307,363

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ 158,205	\$ 73,825	\$ 80,000
Travel / Conferences	\$ 2,065	\$ 7,842	\$ 3,000
Dues / Memberships	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ -	\$ -	\$ -
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 89,331	\$ 215,567	\$ 277,198
Communications / Postage	\$ 416	\$ 250	\$ 250
TOTAL	\$ 250,016	\$ 297,484	\$ 360,448

CHILD DEVELOPMENT - FUND 12
Revenues and Expenditures by Major Object Code
2026-2027 Budget Adoption

	Unaudited Actuals 2024-2025	Estimated Actuals 2025-2026	Budget Adoption 2026-2027
LCFF	\$ -	\$ -	\$ -
Federal Revenues	\$ 1,475,282	\$ 1,146,298	\$ 860,875
State Revenues	\$ 1,230,631	\$ 1,974,130	\$ 1,525,686
Local Revenues	\$ 308,104	\$ 303,250	\$ 303,250
Other Sources	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
TOTAL	\$ 3,014,018	\$ 3,423,678	\$ 2,689,811

Certificated Salaries	\$ 166,742	\$ 197,409	\$ 206,830
Classified Salaries	\$ 410,499	\$ 496,674	\$ 474,964
Employee Benefits	\$ 313,611	\$ 387,184	\$ 415,283
Books & Supplies	\$ 58,157	\$ 56,035	\$ 26,249
Services / Operating Exps	\$ 1,842,479	\$ 2,024,272	\$ 1,364,970
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Inter-Program Charges	\$ 218,675	\$ 262,104	\$ 201,515
Transfer out	\$ -	\$ -	\$ -
TOTAL	\$ 3,010,164	\$ 3,423,678	\$ 2,689,811

	Actuals 2024-2025	Actuals 2025-2026	Budget Adoption 2026-2027
Services			
Subagreements for Services	\$ 674,971	\$ 929,446	\$ 677,211
Travel / Conferences	\$ 8,738	\$ 12,326	\$ 20,082
Dues / Memberships	\$ 750	\$ 1,447	\$ 822
Insurance	\$ -	\$ -	\$ -
Operations / Housekeeping	\$ -	\$ -	\$ -
Rentals, Leases, Repairs	\$ 4,538	\$ 3,756	\$ 1,998
Direct Costs Transfers	\$ -	\$ -	\$ -
Professional Consulting Svcs	\$ 1,152,734	\$ 1,073,842	\$ 660,713
Communications / Postage	\$ 748	\$ 3,455	\$ 4,144
TOTAL	\$ 1,842,479	\$ 2,024,272	\$ 1,364,970

**CONTRA COSTA COUNTY OFFICE OF EDUCATION
2026-2027 FTE CONSOLIDATION**

	COE Operations										Educational Services, Programs, & Grants							Other Funds			Grand Total		
	Business & Administrative Services	Communications	County Board of Education	County Superintendent of Schools	Educational Services	General Services	Human Resources	Student Programs	Technology Systems	COE Operations Total	Adult Correctional Education Contra Costa Adult Schools	College and Career Readiness	Court Schools	Educational Services	General Service Transportation RRM, Technology & Other Grants	Special Education	Student Programs	Youth Services	Educational Services, Programs, & Grants Total	Fund 09- Golden Gate Community Charter Total		Fund 11- Adult Education Total	Fund 12- Child Development Total
Certificated																							
Management/ Confidential				1.00	9.73		1.00	0.60		12.33	1.30	4.10	2.10	9.07	4.90				21.47	2.00		1.00	36.80
Other Certificated									-	-		1.00	1.00	30.75					31.75	1.00			32.75
Teachers											5.66	3.70	9.80		30.75			0.70	50.61	10.69	1.50		62.79
Total Certificated				1.00	9.73		1.00	0.60		12.33	6.96	7.80	12.90	9.07	66.40			0.70	103.83	13.69	1.50	1.00	132.34
Classified																							
Board Members			7.00						7.00	7.00													7.00
Clerical/ Other	21.70	3.00			3.35	8.13	5.00		48.18	6.05	3.75	4.90	3.20	1.00	24.10	2.76	17.78	63.54	6.35	2.60	3.40		124.06
Instructional Assistants									0.80	2.25		4.48			89.74		0.20	96.67	4.88	0.50			102.84
Management/ Confidential	8.40	1.00	1.00	1.00	2.50	1.66	3.00	0.80	25.36	0.20	1.00	1.00	0.36	2.34	2.40	0.74	3.98	12.02	0.02			1.00	38.40
Professional Administrative	1.00								4.00														4.00
Total Classified	31.10	4.00	8.00	1.00	5.85	9.79	8.00	1.60	85.34	8.50	4.75	10.38	3.56	3.34	116.24	3.50	21.96	172.23	11.24	3.10	4.40		276.31
Total COE Operations	31.10	4.00	8.00	2.00	15.58	9.79	9.00	2.20	16.00	15.46	12.55	23.28	12.63	3.34	182.64	3.50	22.66	276.06	24.93	4.60	5.40		408.65

**CONTRA COSTA COUNTY OFFICE OF EDUCATION
2026-2027 BUDGET ADOPTION CONSOLIDATION**

	COE OPERATIONS										COE Operations Total	
	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		
PROJ BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,379,532
PROJECTED REVENUES:												
LCFF	\$ 1,004,418	\$ 722,038	\$ 2,572,162	\$ 885,210	\$ 3,726,289	\$ 22,039,665	\$ 2,305,618	\$ 3,899,717	\$ 409,145	\$ -	\$ -	\$ 37,564,262
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ 260,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,934
Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ 2,749,500	\$ 34,458	\$ 713,910	\$ 200,000	\$ -	\$ -	\$ 4,397,868
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ (22,350,140)	\$ -	\$ (42,383)	\$ -	\$ -	\$ -	\$ (22,384,523)
TOTAL PROJECTED REVENUE	1,004,418	722,038	2,579,162	885,210	4,434,289	2,689,959	2,340,076	4,571,244	609,145	-	-	19,845,541
PROJECTED EXPENDITURES:												
Certificated Salaries	\$ -	\$ 309,602	\$ 247,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 557,312
Classified Salaries	\$ 189,624	\$ 150,540	\$ 975,904	\$ 523,979	\$ 2,081,235	\$ 3,974,195	\$ -	\$ 1,933,165	\$ 156,601	\$ -	\$ -	\$ 9,985,243
Employee Benefits	\$ 249,744	\$ 203,308	\$ 730,324	\$ 309,559	\$ 1,294,804	\$ 2,550,382	\$ 962,064	\$ 698,730	\$ 164,255	\$ -	\$ -	\$ 7,163,170
Books & Supplies	\$ 800	\$ 18,100	\$ 25,500	\$ 4,822	\$ (32,000)	\$ 33,200	\$ 663,712	\$ 1,257,720	\$ 154,578	\$ -	\$ -	\$ 2,126,432
Services / Operating Exp	\$ 564,250	\$ 40,488	\$ 599,724	\$ 46,850	\$ 975,250	\$ 1,878,092	\$ 90,200	\$ 58,530	\$ 10,725	\$ -	\$ -	\$ 4,264,109
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ -	\$ 597,400	\$ 484,897	\$ 122,986	\$ -	\$ -	\$ 1,320,283
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,700	\$ -	\$ -	\$ -	\$ -	\$ 18,700
Inter-Program Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,828,549)	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ (5,820,549)
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,720,504	\$ -	\$ 61,898	\$ -	\$ -	\$ -	\$ 4,782,402
TOTAL PROJECTED EXPENDITURES	1,004,418	722,038	2,579,162	885,210	4,434,289	7,327,824	2,340,076	4,494,940	609,145	-	-	24,397,102
PROJECTED NET CHANGE	-	-	-	-	-	(4,627,865)	-	76,304	-	-	-	(4,551,561)
PROJECTED ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 143,802	\$ 13,607,865	\$ -	\$ 3,076,304	\$ -	\$ -	\$ -	\$ 16,827,971

	EDUCATIONAL SERVICES, PROGRAMS, & GRANTS										Grand Total COE Operations & Educational Services, Programs, & Grants	
	Special Education	College and Career Readiness	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	COE Operations & Educational Services, Programs, & Grants		
PROJ BEGINNING BALANCE	\$ 8,479,100	\$ 3,687,344	\$ 11,168	\$ 790,903	\$ 4,379,055	\$ 101,384	\$ 22,682,872	\$ 88,589	\$ 40,220,415	\$ -	\$ -	\$ 61,599,947
PROJECTED REVENUES:												
LCFF	\$ 79,262	\$ -	\$ -	\$ 1,822,532	\$ -	\$ -	\$ 915,792	\$ -	\$ 2,817,586	\$ -	\$ -	\$ 40,381,848
Federal Revenues	\$ 273,367	\$ -	\$ 36,048	\$ 367,018	\$ 758,849	\$ 8,033	\$ -	\$ 1,403,640	\$ 2,846,955	\$ -	\$ -	\$ 2,846,955
State Revenues	\$ 1,559,792	\$ 7,220,371	\$ 21,734	\$ 426,898	\$ 330,651	\$ 468,269	\$ 2,445,229	\$ 1,006,935	\$ 13,479,879	\$ -	\$ -	\$ 13,747,813
Local Revenues	\$ 23,506,909	\$ 569,451	\$ 1,687,126	\$ 590,484	\$ 2,099,578	\$ 215,821	\$ 5,714,602	\$ 1,849,659	\$ 36,233,630	\$ -	\$ -	\$ 40,631,498
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ 11,641,386	\$ 3,062,045	\$ 1,566,623	\$ 2,392,462	\$ -	\$ -	\$ 3,376,000	\$ 91,387	\$ -	\$ -	\$ -	\$ -
TOTAL PROJECTED REVENUE	37,060,716	10,851,867	3,311,531	5,599,394	3,189,078	946,743	12,451,623	4,351,621	77,762,573	-	-	97,608,114
PROJECTED EXPENDITURES:												
Certificated Salaries	\$ 9,952,946	\$ 1,236,942	\$ 915,349	\$ 2,006,748	\$ 1,843,205	\$ 6,000	\$ 60,000	\$ -	\$ 16,021,190	\$ -	\$ -	\$ 16,578,502
Classified Salaries	\$ 8,262,165	\$ 623,911	\$ 770,524	\$ 954,390	\$ 346,079	\$ 439,446	\$ 423,967	\$ 2,325,313	\$ 14,145,795	\$ -	\$ -	\$ 24,131,038
Employee Benefits	\$ 11,527,291	\$ 920,858	\$ 1,002,956	\$ 1,704,097	\$ 946,922	\$ 282,245	\$ 2,563,462	\$ 1,385,109	\$ 20,332,940	\$ -	\$ -	\$ 27,496,110
Books & Supplies	\$ 491,038	\$ 228,191	\$ 59,000	\$ 74,423	\$ 151,226	\$ 62,294	\$ 261,700	\$ 37,537	\$ 1,365,409	\$ -	\$ -	\$ 3,491,841
Services / Operating Exp	\$ 973,617	\$ 8,476,719	\$ 348,016	\$ 501,090	\$ 539,114	\$ 145,622	\$ 7,068,972	\$ 324,298	\$ 18,377,448	\$ -	\$ -	\$ 22,641,557
Capital Outlay	\$ 1,016,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,610,000	\$ -	\$ 2,626,085	\$ -	\$ -	\$ 3,946,368
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,700
Inter-Program Charges	\$ 2,932,346	\$ 489,220	\$ 211,114	\$ 632,549	\$ 231,006	\$ 67,083	\$ -	\$ 279,364	\$ 4,842,682	\$ -	\$ -	\$ (977,867)
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,782,402
TOTAL PROJECTED EXPENDITURES	35,155,488	11,975,841	3,306,959	5,873,297	4,057,552	1,002,690	11,988,101	4,351,621	77,711,549	-	-	102,108,651
PROJECTED NET CHANGE	1,905,228	(1,123,974)	4,572	(273,903)	(868,474)	(55,947)	463,522	-	51,024	-	-	(4,500,537)
PROJECTED ENDING FUND BALANCE	\$ 10,384,328	\$ 2,563,370	\$ 15,740	\$ 517,000	\$ 3,510,581	\$ 45,437	\$ 23,146,394	\$ 88,589	\$ 40,271,439	\$ -	\$ -	\$ 57,099,411

Contra Costa County
Office of Education

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ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

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

Public Hearing: Adoption Date: 6/10/2026
 Place: Contra Costa County Office of Education Signed: _____
 Date: 5/20/2026 Clerk/Secretary of the County Board
 Time: 5:00 pm (Original signature required)
 Printed Name: Daniela Parasidis Title: Deputy Superintendent

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: 1-925-942-3310

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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?	X	
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP		X
				05/20/2026
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	38,615,426.00	1,144,233.00	39,759,659.00	40,302,586.00	79,262.00	40,381,848.00	1.6%
2) Federal Revenue		8100-8299	0.00	2,898,997.00	2,898,997.00	0.00	2,846,955.00	2,846,955.00	-1.8%
3) Other State Revenue		8300-8599	503,539.00	21,529,478.00	22,033,017.00	497,184.00	13,250,629.00	13,747,813.00	-37.6%
4) Other Local Revenue		8600-8799	10,116,116.00	32,120,261.00	42,236,377.00	8,897,868.00	31,733,630.00	40,631,498.00	-3.8%
5) TOTAL, REVENUES			49,235,081.00	57,692,969.00	106,928,050.00	49,697,638.00	47,910,476.00	97,608,114.00	-8.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,809,311.00	14,472,972.00	19,282,283.00	4,430,655.00	14,237,613.00	18,668,268.00	-3.2%
2) Classified Salaries		2000-2999	10,247,291.00	13,298,118.00	23,545,409.00	10,405,349.00	13,460,972.00	23,866,321.00	1.4%
3) Employee Benefits		3000-3999	8,418,504.00	17,654,320.00	26,072,824.00	8,800,823.00	18,946,248.00	27,747,071.00	6.4%
4) Books and Supplies		4000-4999	400,607.00	1,520,857.00	1,921,464.00	235,177.00	1,340,109.00	1,575,286.00	-18.0%
5) Services and Other Operating Expenditures		5000-5999	12,127,296.00	20,531,864.00	32,659,160.00	10,724,731.00	12,962,654.00	23,687,385.00	-27.5%
6) Capital Outlay		6000-6999	241,614.00	325,718.00	567,332.00	133,700.00	2,626,085.00	2,759,785.00	386.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	17,428.00	321,733.00	339,161.00	8,000.00	0.00	8,000.00	-97.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,817,424.00)	4,827,081.00	(990,343.00)	(5,292,051.00)	4,368,082.00	(923,969.00)	-6.7%
9) TOTAL, EXPENDITURES			30,444,627.00	72,952,663.00	103,397,290.00	29,446,384.00	67,941,763.00	97,388,147.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			18,790,454.00	(15,259,694.00)	3,530,760.00	20,251,254.00	(20,031,287.00)	219,967.00	-93.8%
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	4,517,309.00	2,443.00	4,519,752.00	4,720,504.00	0.00	4,720,504.00	4.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,134,305.00)	13,134,305.00	0.00	(20,082,311.00)	20,082,311.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,651,614.00)	13,131,862.00	(4,519,752.00)	(24,802,815.00)	20,082,311.00	(4,720,504.00)	4.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,138,840.00	(2,127,832.00)	(988,992.00)	(4,551,561.00)	51,024.00	(4,500,537.00)	355.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,654,330.29	40,934,609.87	62,588,940.16	22,793,170.29	38,806,777.87	61,599,948.16	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			21,654,330.29	40,934,609.87	62,588,940.16	22,793,170.29	38,806,777.87	61,599,948.16	-1.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,654,330.29	40,934,609.87	62,588,940.16	22,793,170.29	38,806,777.87	61,599,948.16	-1.6%
2) Ending Balance, June 30 (E + F1e)			22,793,170.29	38,806,777.87	61,599,948.16	18,241,609.29	38,857,801.87	57,099,411.16	-7.3%
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	38,806,777.87	38,806,777.87	0.00	38,870,628.62	38,870,628.62	0.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	5,360,994.00	0.00	5,360,994.00	4,131,786.00	0.00	4,131,786.00	-22.9%
d) Assigned									
Other Assignments		9780	10,947,154.00	0.00	10,947,154.00	7,973,304.00	0.00	7,973,304.00	-27.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,475,022.29	0.00	6,475,022.29	6,126,519.29	0.00	6,126,519.29	-5.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(12,826.75)	(12,826.75)	New
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	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	17,650,908.00	0.00	17,650,908.00	18,258,111.00	0.00	18,258,111.00	3.4%
Education Protection Account State Aid - Current Year		8012	15,518.00	0.00	15,518.00	15,518.00	0.00	15,518.00	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	195,165.00	0.00	195,165.00	195,165.00	0.00	195,165.00	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	1,555.00	0.00	1,555.00	1,555.00	0.00	1,555.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	43,081,872.00	0.00	43,081,872.00	43,081,872.00	0.00	43,081,872.00	0.0%
Unsecured Roll Taxes		8042	1,464,442.00	0.00	1,464,442.00	1,464,442.00	0.00	1,464,442.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	812,309.00	0.00	812,309.00	812,309.00	0.00	812,309.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	2,576,300.00	0.00	2,576,300.00	2,576,300.00	0.00	2,576,300.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Suprs.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			66,781,830.00	0.00	66,781,830.00	67,389,033.00	0.00	67,389,033.00	0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,064,439.00)		(1,064,439.00)	15,518.00		15,518.00	-101.5%
All Other LCFF Transfers - Current Year	All Other	8091	(15,518.00)	1,079,957.00	1,064,439.00	(15,518.00)	0.00	(15,518.00)	-101.5%
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	(27,086,447.00)	64,276.00	(27,022,171.00)	(27,086,447.00)	79,262.00	(27,007,185.00)	-0.1%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			38,615,426.00	1,144,233.00	39,759,659.00	40,302,586.00	79,262.00	40,381,848.00	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	23,732.00	23,732.00	0.00	30,527.00	30,527.00	28.6%
Special Education Discretionary Grants		8182	0.00	197,840.00	197,840.00	0.00	197,840.00	197,840.00	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	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		281,662.00	281,662.00		281,662.00	281,662.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		8,034.00	8,034.00		8,033.00	8,033.00	0.0%
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 (PCSSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		744,039.00	744,039.00		969,205.00	969,205.00	30.3%
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	1,598,690.00	1,598,690.00	0.00	1,314,688.00	1,314,688.00	-17.8%
TOTAL, FEDERAL REVENUE			0.00	2,898,997.00	2,898,997.00	0.00	2,846,955.00	2,846,955.00	-1.8%
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	1,231,375.00	1,231,375.00	0.00	1,186,661.00	1,186,661.00	-3.6%
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	220,234.00	0.00	220,234.00	213,879.00	0.00	213,879.00	-2.9%
Lottery - Unrestricted and Instructional Materials		8560	90,250.00	42,425.00	132,675.00	90,250.00	34,625.00	124,875.00	-5.9%
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		902,071.00	902,071.00		347,795.00	347,795.00	-61.4%
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		6,978,775.00	6,978,775.00		6,033,180.00	6,033,180.00	-13.5%
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	193,055.00	12,319,608.00	12,512,663.00	193,055.00	5,593,144.00	5,786,199.00	-53.8%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			503,539.00	21,529,478.00	22,033,017.00	497,184.00	13,250,629.00	13,747,813.00	-37.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	31,651.00	0.00	31,651.00	32,558.00	0.00	32,558.00	2.9%
Interest		8660	2,566,000.00	0.00	2,566,000.00	1,530,000.00	0.00	1,530,000.00	-40.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	45,811.00	0.00	45,811.00	0.00	0.00	0.00	-100.0%
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	5,224,368.00	17,238,309.00	22,462,677.00	5,213,910.00	19,358,648.00	24,572,558.00	9.4%
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	936,534.00	936,534.00	450,000.00	951,534.00	1,401,534.00	49.7%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	2,248,286.00	9,202,673.00	11,450,959.00	1,671,400.00	6,803,230.00	8,474,630.00	-26.0%
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 Appointments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	3,742,745.00	3,742,745.00	3,742,745.00	3,620,218.00	3,620,218.00	3,620,218.00	-3.3%
Other Transfers of Appointments									
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			10,116,116.00	32,120,261.00	42,236,377.00	8,897,868.00	31,733,630.00	40,631,498.00	-3.8%
TOTAL, REVENUES			49,235,081.00	57,692,969.00	106,928,050.00	49,697,638.00	47,910,476.00	97,608,114.00	-8.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,288,128.00	7,810,532.00	9,098,660.00	1,139,886.00	7,743,988.00	8,883,884.00	-2.4%
Certificated Pupil Support Salaries		1200	174,444.00	2,538,469.00	2,712,913.00	219,737.00	2,546,701.00	2,766,438.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,212,404.00	3,546,798.00	6,759,202.00	2,975,418.00	3,549,834.00	6,525,252.00	-3.5%
Other Certificated Salaries		1900	134,335.00	577,173.00	711,508.00	95,614.00	397,080.00	492,694.00	-30.8%
TOTAL, CERTIFICATED SALARIES			4,809,311.00	14,472,972.00	19,282,283.00	4,430,655.00	14,237,613.00	18,668,268.00	-3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	73,053.00	5,982,127.00	6,055,180.00	60,175.00	5,888,227.00	5,948,402.00	-1.8%
Classified Support Salaries		2200	436,866.00	2,714,953.00	3,151,819.00	469,374.00	2,813,247.00	3,282,621.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	3,589,667.00	1,503,229.00	5,092,896.00	3,748,428.00	1,643,535.00	5,391,963.00	5.9%
Clerical, Technical and Office Salaries		2400	6,147,705.00	1,927,629.00	8,075,334.00	6,127,372.00	2,099,129.00	8,226,501.00	1.9%
Other Classified Salaries		2900	0.00	1,170,180.00	1,170,180.00	0.00	1,016,834.00	1,016,834.00	-13.1%
TOTAL, CLASSIFIED SALARIES			10,247,291.00	13,298,118.00	23,545,409.00	10,405,349.00	13,460,972.00	23,866,321.00	1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	936,770.00	4,628,461.00	5,565,231.00	949,199.00	4,969,071.00	5,918,270.00	6.3%
PERS		3201-3202	2,621,045.00	3,378,563.00	5,999,608.00	2,738,390.00	3,585,089.00	6,323,479.00	5.4%
OASDI/Medicare/Alternative		3301-3302	826,837.00	1,209,879.00	2,036,716.00	855,296.00	1,281,717.00	2,137,013.00	4.9%
Health and Welfare Benefits		3401-3402	3,249,088.00	6,912,318.00	10,161,416.00	3,479,075.00	7,548,357.00	11,027,432.00	8.5%
Unemployment Insurance		3501-3502	7,417.00	14,517.00	21,934.00	7,521.00	14,402.00	21,923.00	-0.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			Workers' Compensation	3601-3602	272,210.00	501,339.00	773,549.00	274,196.00	
OPEB, Allocated	3701-3702	453,893.00	819,574.00	1,273,467.00	454,836.00	833,743.00	1,288,579.00	1.2%	
OPEB, Active Employees	3751-3752	21,393.00	44,127.00	65,520.00	20,033.00	46,698.00	66,731.00	1.8%	
Other Employee Benefits	3901-3902	29,841.00	145,542.00	175,383.00	22,277.00	143,491.00	165,768.00	-5.5%	
TOTAL, EMPLOYEE BENEFITS		8,418,504.00	17,654,320.00	26,072,824.00	8,800,823.00	18,946,248.00	27,747,071.00	6.4%	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100	0.00	13,233.00	13,233.00	0.00	4,500.00	4,500.00	-66.0%	
Books and Other Reference Materials	4200	31,000.00	22,255.00	53,255.00	1,500.00	12,257.00	13,757.00	-74.2%	
Materials and Supplies	4300	212,487.00	1,279,085.00	1,491,572.00	128,605.00	1,133,052.00	1,261,657.00	-15.4%	
Noncapitalized Equipment	4400	157,120.00	79,884.00	237,004.00	105,072.00	55,300.00	160,372.00	-32.3%	
Food	4700	0.00	126,400.00	126,400.00	0.00	135,000.00	135,000.00	6.8%	
TOTAL, BOOKS AND SUPPLIES		400,607.00	1,520,857.00	1,921,464.00	235,177.00	1,340,109.00	1,575,286.00	-18.0%	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100	6,080,989.00	10,792,800.00	16,873,799.00	5,310,002.00	6,494,531.00	11,804,533.00	-30.0%	
Travel and Conferences	5200	299,074.00	388,321.00	687,395.00	260,300.00	297,611.00	557,911.00	-18.8%	
Dues and Memberships	5300	81,579.00	8,643.00	90,222.00	73,948.00	11,235.00	85,183.00	-5.6%	
Insurance	5400 - 5499	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%	
Operations and Housekeeping Services	5500	300,700.00	331,249.00	631,949.00	300,444.00	247,800.00	548,244.00	-13.2%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	293,531.00	349,522.00	643,053.00	425,840.00	297,395.00	723,235.00	12.5%	
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 - 5899	4,375,489.00	8,554,509.00	12,929,998.00	3,700,997.00	5,543,848.00	9,244,845.00	-28.5%	
Communications	5900	195,924.00	106,820.00	302,744.00	153,200.00	70,234.00	223,434.00	-26.2%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		12,127,296.00	20,531,864.00	32,659,160.00	10,724,731.00	12,962,654.00	23,687,385.00	-27.5%	
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	110,000.00	110,000.00	0.00	110,000.00	110,000.00	0.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment	6400	241,614.00	215,718.00	457,332.00	133,700.00	2,516,085.00	2,649,785.00	479.4%	
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			241,614.00	325,718.00	567,332.00	133,700.00	2,626,085.00	2,759,785.00	386.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments		All Other	9,428.00	0.00	9,428.00	0.00	0.00	0.00	-100.0%
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	13,920.00	13,920.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	8,000.00	307,813.00	315,813.00	8,000.00	0.00	8,000.00	-97.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,428.00	321,733.00	339,161.00	8,000.00	0.00	8,000.00	-97.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,827,081.00)	4,827,081.00	0.00	(4,368,082.00)	4,368,082.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(990,343.00)	0.00	(990,343.00)	(923,969.00)	0.00	(923,969.00)	-6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,817,424.00)	4,827,081.00	(990,343.00)	(5,292,051.00)	4,368,082.00	(923,969.00)	-6.7%
TOTAL, EXPENDITURES			30,444,627.00	72,952,663.00	103,397,290.00	29,446,384.00	67,941,763.00	97,388,147.00	-5.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	2,817,309.00	2,443.00	2,819,752.00	3,020,504.00	0.00	3,020,504.00	7.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,517,309.00	2,443.00	4,519,752.00	4,720,504.00	0.00	4,720,504.00	4.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(13,426,474.00)	13,426,474.00	0.00	(20,082,311.00)	20,082,311.00	0.00	0.0%
Contributions from Restricted Revenues		8990	292,169.00	(292,169.00)	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(e) TOTAL, CONTRIBUTIONS			(13,134,305.00)	13,134,305.00	0.00	(20,082,311.00)	20,082,311.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,651,614.00)	13,131,862.00	(4,519,752.00)	(24,802,815.00)	20,082,311.00	(4,720,504.00)	4.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	38,615,426.00	1,144,233.00	39,759,659.00	40,302,586.00	79,262.00	40,381,848.00	1.6%
2) Federal Revenue		8100-8299	0.00	2,898,997.00	2,898,997.00	0.00	2,846,955.00	2,846,955.00	-1.8%
3) Other State Revenue		8300-8599	503,539.00	21,529,478.00	22,033,017.00	497,184.00	13,250,629.00	13,747,813.00	-37.6%
4) Other Local Revenue		8600-8799	10,116,116.00	32,120,261.00	42,236,377.00	8,897,868.00	31,733,630.00	40,631,498.00	-3.8%
5) TOTAL, REVENUES			49,235,081.00	57,692,969.00	106,928,050.00	49,697,638.00	47,910,476.00	97,608,114.00	-8.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,724,293.00	35,904,414.00	39,628,707.00	1,951,556.00	34,996,637.00	36,948,193.00	-6.8%
2) Instruction - Related Services	2000-2999		4,286,758.00	16,947,131.00	21,233,889.00	3,286,777.00	13,731,344.00	17,018,121.00	-19.9%
3) Pupil Services	3000-3999		6,107,487.00	9,426,255.00	15,533,742.00	6,039,983.00	10,397,811.00	16,437,794.00	5.8%
4) Ancillary Services	4000-4999		0.00	7,193.00	7,193.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		775,860.00	0.00	775,860.00	820,771.00	0.00	820,771.00	5.8%
7) General Administration	7000-7999		13,412,969.00	6,768,487.00	20,181,456.00	15,032,677.00	5,505,092.00	20,537,769.00	1.8%
8) Plant Services	8000-8999		2,119,832.00	3,577,450.00	5,697,282.00	2,306,620.00	3,310,879.00	5,617,499.00	-1.4%
9) Other Outgo	9000-9999	Except 7600-7699	17,428.00	321,733.00	339,161.00	8,000.00	0.00	8,000.00	-97.6%
10) TOTAL, EXPENDITURES			30,444,627.00	72,952,663.00	103,397,290.00	29,446,384.00	67,941,763.00	97,388,147.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			18,790,454.00	(15,259,694.00)	3,530,760.00	20,251,254.00	(20,031,287.00)	219,967.00	-93.8%
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	4,517,309.00	2,443.00	4,519,752.00	4,720,504.00	0.00	4,720,504.00	4.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,134,305.00)	13,134,305.00	0.00	(20,082,311.00)	20,082,311.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,651,614.00)	13,131,862.00	(4,519,752.00)	(24,802,815.00)	20,082,311.00	(4,720,504.00)	4.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,138,840.00	(2,127,832.00)	(988,992.00)	(4,551,561.00)	51,024.00	(4,500,537.00)	355.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,654,330.29	40,934,609.87	62,588,940.16	22,793,170.29	38,806,777.87	61,599,948.16	-1.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,654,330.29	40,934,609.87	62,588,940.16	22,793,170.29	38,806,777.87	61,599,948.16	-1.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,654,330.29	40,934,609.87	62,588,940.16	22,793,170.29	38,806,777.87	61,599,948.16	-1.6%
2) Ending Balance, June 30 (E + F1e)			22,793,170.29	38,806,777.87	61,599,948.16	18,241,609.29	38,857,801.87	57,099,411.16	-7.3%
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	38,806,777.87	38,806,777.87	0.00	38,870,628.62	38,870,628.62	0.2%
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	5,360,994.00	0.00	5,360,994.00	4,131,786.00	0.00	4,131,786.00	-22.9%
d) Assigned									
Other Assignments (by Resource/Object)		9780	10,947,154.00	0.00	10,947,154.00	7,973,304.00	0.00	7,973,304.00	-27.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,475,022.29	0.00	6,475,022.29	6,126,519.29	0.00	6,126,519.29	-5.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(12,826.75)	(12,826.75)	New

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	163,000.00	0.00
6019	Student Support and Professional Development Discretionary Block Grant	65,437.00	45,437.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	230,209.25	0.00
6211	Literacy Coaches and Reading Specialists Grant Program	329,987.05	52,345.05
6300	Lottery: Instructional Materials	.84	.84
6318	Antibias Education Grant	.80	.80
6371	CalWORKs for ROCP or Adult Education	125,094.85	94,555.85
6383	Golden State Pathways Program	1,320,065.03	866,005.03
6500	Special Education	2,922,273.56	6,155,530.56
6620	Reversing Opioid Overdoses	146,328.44	143,828.44
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.23	.23
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	63,693.00	63,693.00
7311	Classified School Employee Professional Development Block Grant	41,399.79	41,399.79
7399	LCFF Equity Multiplier	97,623.00	77,354.00
7435	Learning Recovery Emergency Block Grant	16,854.00	0.00
7810	Other Restricted State	211,491.78	211,491.78
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,790,976.73	2,375,884.73
8190	Other Restricted Local	31,282,342.52	28,743,101.52
58	Total, Restricted Balance	38,806,777.87	38,870,628.62

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	929,592.00	829,603.00	-10.8%
2) Federal Revenue		8100-8299	1,616,747.00	1,751,831.00	8.4%
3) Other State Revenue		8300-8599	607,533.00	589,327.00	-3.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,153,872.00	3,170,761.00	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,899,071.00	1,914,347.00	0.8%
2) Classified Salaries		2000-2999	856,070.00	904,250.00	5.6%
3) Employee Benefits		3000-3999	1,739,182.00	1,877,991.00	8.0%
4) Books and Supplies		4000-4999	37,494.00	41,700.00	11.2%
5) Services and Other Operating Expenditures		5000-5999	733,305.00	776,790.00	5.9%
6) Capital Outlay		6000-6999	30,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	688,393.00	682,887.00	-0.8%
9) TOTAL, EXPENDITURES			5,983,515.00	6,197,965.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,829,643.00)	(3,027,204.00)	7.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,819,752.00	3,020,504.00	7.1%
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			2,819,752.00	3,020,504.00	7.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,891.00)	(6,700.00)	-32.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	517,840.31	507,949.31	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			517,840.31	507,949.31	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			517,840.31	507,949.31	-1.9%
2) Ending Balance, June 30 (E + F1e)			507,949.31	501,249.31	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,949.31	1,249.31	-84.3%
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	0.00	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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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	638,640.00	539,351.00	-15.5%
Education Protection Account State Aid - Current Year		8012	10,986.00	10,286.00	-6.4%
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	279,966.00	279,966.00	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			929,592.00	829,603.00	-10.8%
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	1,144,628.00	1,098,790.00	-4.0%
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, 3182, 4037, 4124, 4126, 4127, 5630	8290	472,119.00	653,041.00	38.3%
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			1,616,747.00	1,751,831.00	8.4%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	3,491.00	3,491.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	16,592.00	16,590.00	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	13,275.00	13,285.00	0.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	277,459.00	316,158.00	13.9%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	296,716.00	239,803.00	-19.2%
TOTAL, OTHER STATE REVENUE			607,533.00	589,327.00	-3.0%
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			3,153,872.00	3,170,761.00	0.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,378,172.00	1,357,716.00	-1.5%
Certificated Pupil Support Salaries		1200	130,468.00	164,018.00	25.7%
Certificated Supervisors' and Administrators' Salaries		1300	390,431.00	392,613.00	0.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,899,071.00	1,914,347.00	0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	283,336.00	284,928.00	0.6%
Classified Support Salaries		2200	332,714.00	374,716.00	12.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	3,934.00	4,050.00	2.9%
Clerical, Technical and Office Salaries		2400	236,086.00	240,556.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			856,070.00	904,250.00	5.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	552,818.00	599,105.00	8.4%
PERS		3201-3202	224,688.00	242,271.00	7.8%
OASDI/Medicare/Alternative		3301-3302	92,597.00	96,949.00	4.7%
Health and Welfare Benefits		3401-3402	715,124.00	781,395.00	9.3%
Unemployment Insurance		3501-3502	1,390.00	1,426.00	2.6%
Workers' Compensation		3601-3602	49,832.00	50,987.00	2.3%
OPEB, Allocated		3701-3702	82,871.00	84,572.00	2.1%
OPEB, Active Employees		3751-3752	4,155.00	4,423.00	6.5%
Other Employee Benefits		3901-3902	15,707.00	16,863.00	7.4%
TOTAL, EMPLOYEE BENEFITS			1,739,182.00	1,877,991.00	8.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	200.00	500.00	150.0%
Books and Other Reference Materials		4200	44.00	500.00	1,036.4%
Materials and Supplies		4300	37,250.00	40,700.00	9.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,494.00	41,700.00	11.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	56,269.00	44,069.00	-21.7%
Dues and Memberships		5300	3,000.00	2,000.00	-33.3%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,466.00	65,500.00	-7.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,000.00	74,000.00	-3.9%
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		5800-5899	505,594.00	565,721.00	11.9%
Communications		5900	20,976.00	25,500.00	21.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			733,305.00	776,790.00	5.9%
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	30,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	0.00	-100.0%
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%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	688,393.00	682,887.00	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			688,393.00	682,887.00	-0.8%
TOTAL, EXPENDITURES			5,983,515.00	6,197,965.00	3.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,819,752.00	3,020,504.00	7.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,819,752.00	3,020,504.00	7.1%
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)			2,819,752.00	3,020,504.00	7.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	929,592.00	829,603.00	-10.8%
2) Federal Revenue		8100-8299	1,616,747.00	1,751,831.00	8.4%
3) Other State Revenue		8300-8599	607,533.00	589,327.00	-3.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,153,872.00	3,170,761.00	0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,187,602.00	3,307,830.00	3.8%
2) Instruction - Related Services	2000-2999		1,128,554.00	1,155,113.00	2.4%
3) Pupil Services	3000-3999		652,051.00	688,839.00	5.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		695,867.00	684,887.00	-1.6%
8) Plant Services	8000-8999		319,441.00	361,296.00	13.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,983,515.00	6,197,965.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,829,643.00)	(3,027,204.00)	7.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,819,752.00	3,020,504.00	7.1%
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			2,819,752.00	3,020,504.00	7.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,891.00)	(6,700.00)	-32.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	517,840.31	507,949.31	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			517,840.31	507,949.31	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			517,840.31	507,949.31	-1.9%
2) Ending Balance, June 30 (E + F1e)			507,949.31	501,249.31	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,949.31	1,249.31	-84.3%
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	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6300	Lottery: Instructional Materials	.82	.82
7435	Learning Recovery Emergency Block Grant	6,700.00	0.00
9010	Other Restricted Local	1,248.49	1,248.49
Total, Restricted Balance		7,949.31	1,249.31

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	1,200,577.00	1,226,374.00	2.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,200,577.00	1,226,374.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	248,352.00	221,759.00	-10.7%
2) Classified Salaries		2000-2999	256,353.00	287,834.00	12.3%
3) Employee Benefits		3000-3999	326,723.00	330,677.00	1.2%
4) Books and Supplies		4000-4999	2,100.00	2,000.00	-4.8%
5) Services and Other Operating Expenditures		5000-5999	297,484.00	360,448.00	21.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	70,627.00	65,078.00	-7.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	39,846.00	39,567.00	-0.7%
9) TOTAL, EXPENDITURES			1,241,485.00	1,307,363.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,908.00)	(80,989.00)	98.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,908.00)	(80,989.00)	98.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,181.55	147,273.55	-21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,181.55	147,273.55	-21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,181.55	147,273.55	-21.7%
2) Ending Balance, June 30 (E + F1e)			147,273.55	66,284.55	-55.0%
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	147,273.55	66,284.55	-55.0%
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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	70,627.00	65,078.00	-7.9%
Adult Education Program	6391	8590	1,100,479.00	1,134,252.00	3.1%
All Other State Revenue	All Other	8590	29,471.00	27,044.00	-8.2%
TOTAL, OTHER STATE REVENUE			1,200,577.00	1,226,374.00	2.1%
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			1,200,577.00	1,226,374.00	2.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	248,352.00	221,759.00	-10.7%
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			248,352.00	221,759.00	-10.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	33,387.00	New
Classified Support Salaries		2200	111,520.00	115,490.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	67,689.00	54,867.00	-18.9%
Other Classified Salaries		2900	77,144.00	84,090.00	9.0%
TOTAL, CLASSIFIED SALARIES			256,353.00	287,834.00	12.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	76,905.00	69,400.00	-9.8%
PERS		3201-3202	67,971.00	75,988.00	11.8%
OASDI/Medicare/Alternative		3301-3302	23,282.00	22,682.00	-2.6%
Health and Welfare Benefits		3401-3402	132,577.00	128,749.00	-2.9%
Unemployment Insurance		3501-3502	253.00	7,915.00	3,028.5%
Workers' Compensation		3601-3602	9,116.00	8,628.00	-5.4%
OPEB, Allocated		3701-3702	15,139.00	14,890.00	-1.6%
OPEB, Active Employees		3751-3752	795.00	1,740.00	118.9%
Other Employee Benefits		3901-3902	685.00	685.00	0.0%
TOTAL, EMPLOYEE BENEFITS			326,723.00	330,677.00	1.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	80.00	0.00	-100.0%
Materials and Supplies		4300	2,020.00	2,000.00	-1.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,100.00	2,000.00	-4.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	73,825.00	80,000.00	8.4%
Travel and Conferences		5200	7,842.00	3,000.00	-61.7%
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	215,567.00	277,198.00	28.6%
Communications		5900	250.00	250.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			297,484.00	360,448.00	21.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	70,627.00	65,078.00	-7.9%
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)			70,627.00	65,078.00	-7.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	39,846.00	39,567.00	-0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			39,846.00	39,567.00	-0.7%
TOTAL, EXPENDITURES			1,241,485.00	1,307,363.00	5.3%
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,200,577.00	1,226,374.00	2.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,200,577.00	1,226,374.00	2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		452,977.00	457,919.00	1.1%
2) Instruction - Related Services	2000-2999		351,658.00	407,048.00	15.8%
3) Pupil Services	3000-3999		326,377.00	337,751.00	3.5%
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		39,846.00	39,567.00	-0.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	70,627.00	65,078.00	-7.9%
10) TOTAL, EXPENDITURES			1,241,485.00	1,307,363.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,908.00)	(80,989.00)	98.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,908.00)	(80,989.00)	98.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,181.55	147,273.55	-21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,181.55	147,273.55	-21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,181.55	147,273.55	-21.7%
2) Ending Balance, June 30 (E + F1e)			147,273.55	66,284.55	-55.0%
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	147,273.55	66,284.55	-55.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6391	Adult Education Program	147,273.55	66,284.55
Total, Restricted Balance		147,273.55	66,284.55

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,146,298.00	860,875.00	-24.9%
3) Other State Revenue		8300-8599	1,974,130.00	1,525,686.00	-22.7%
4) Other Local Revenue		8600-8799	303,250.00	303,250.00	0.0%
5) TOTAL, REVENUES			3,423,678.00	2,689,811.00	-21.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	197,409.00	206,830.00	4.8%
2) Classified Salaries		2000-2999	496,674.00	474,964.00	-4.4%
3) Employee Benefits		3000-3999	387,184.00	415,283.00	7.3%
4) Books and Supplies		4000-4999	56,035.00	26,249.00	-53.2%
5) Services and Other Operating Expenditures		5000-5999	2,024,272.00	1,364,970.00	-32.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	262,104.00	201,515.00	-23.1%
9) TOTAL, EXPENDITURES			3,423,678.00	2,689,811.00	-21.4%
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	1,764.00	1,764.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,764.00	1,764.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,764.00	1,764.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,764.00	1,764.00	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	1,764.00	1,764.00	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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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	1,146,298.00	860,875.00	-24.9%
TOTAL, FEDERAL REVENUE			1,146,298.00	860,875.00	-24.9%
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	1,974,130.00	1,525,686.00	-22.7%
TOTAL, OTHER STATE REVENUE			1,974,130.00	1,525,686.00	-22.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	303,250.00	303,250.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			303,250.00	303,250.00	0.0%
TOTAL, REVENUES			3,423,678.00	2,689,811.00	-21.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	158,338.00	184,130.00	16.3%
Other Certificated Salaries		1900	39,071.00	22,700.00	-41.9%
TOTAL, CERTIFICATED SALARIES			197,409.00	206,830.00	4.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	90,392.00	89,703.00	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	114,720.00	109,109.00	-4.9%
Clerical, Technical and Office Salaries		2400	270,562.00	276,152.00	2.1%
Other Classified Salaries		2900	21,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			496,674.00	474,964.00	-4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	48,545.00	64,728.00	33.3%
PERS		3201-3202	128,032.00	127,343.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	38,695.00	40,747.00	5.3%
Health and Welfare Benefits		3401-3402	134,485.00	145,098.00	7.9%
Unemployment Insurance		3501-3502	353.00	350.00	-0.8%
Workers' Compensation		3601-3602	12,091.00	12,335.00	2.0%
OPEB, Allocated		3701-3702	20,058.00	20,464.00	2.0%
OPEB, Active Employees		3751-3752	1,008.00	973.00	-3.5%
Other Employee Benefits		3901-3902	3,917.00	3,245.00	-17.2%
TOTAL, EMPLOYEE BENEFITS			387,184.00	415,283.00	7.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,540.00	500.00	-67.5%
Materials and Supplies		4300	52,918.00	24,645.00	-53.4%
Noncapitalized Equipment		4400	1,577.00	1,104.00	-30.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,035.00	26,249.00	-53.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	929,446.00	677,211.00	-27.1%
Travel and Conferences		5200	12,326.00	20,082.00	62.9%
Dues and Memberships		5300	1,447.00	822.00	-43.2%
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	3,756.00	1,998.00	-46.8%
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	1,073,842.00	660,713.00	-38.5%
Communications		5900	3,455.00	4,144.00	19.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,024,272.00	1,364,970.00	-32.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	262,104.00	201,515.00	-23.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			262,104.00	201,515.00	-23.1%
TOTAL, EXPENDITURES			3,423,678.00	2,689,811.00	-21.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,146,298.00	860,875.00	-24.9%
3) Other State Revenue		8300-8599	1,974,130.00	1,525,686.00	-22.7%
4) Other Local Revenue		8600-8799	303,250.00	303,250.00	0.0%
5) TOTAL, REVENUES			3,423,678.00	2,689,811.00	-21.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		2,697,967.00	2,127,871.00	-21.1%
3) Pupil Services	3000-3999		463,607.00	360,425.00	-22.3%
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		262,104.00	201,515.00	-23.1%
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			3,423,678.00	2,689,811.00	-21.4%
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	1,764.00	1,764.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,764.00	1,764.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,764.00	1,764.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,764.00	1,764.00	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	1,764.00	1,764.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,764.00	1,764.00
Total, Restricted Balance		1,764.00	1,764.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	280,226.00	160,000.00	-42.9%
5) TOTAL, REVENUES			280,226.00	160,000.00	-42.9%
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)			280,226.00	160,000.00	-42.9%
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)			280,226.00	160,000.00	-42.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,138,633.21	9,418,859.21	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,138,633.21	9,418,859.21	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,138,633.21	9,418,859.21	3.1%
2) Ending Balance, June 30 (E + F1e)			9,418,859.21	9,578,859.21	1.7%
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	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	9,418,859.21	9,578,859.21	1.7%
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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	280,226.00	160,000.00	-42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			280,226.00	160,000.00	-42.9%
TOTAL, REVENUES			280,226.00	160,000.00	-42.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	280,226.00	160,000.00	-42.9%
5) TOTAL, REVENUES			280,226.00	160,000.00	-42.9%
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)			280,226.00	160,000.00	-42.9%
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)			280,226.00	160,000.00	-42.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,138,633.21	9,418,859.21	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,138,633.21	9,418,859.21	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,138,633.21	9,418,859.21	3.1%
2) Ending Balance, June 30 (E + F1e)			9,418,859.21	9,578,859.21	1.7%
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					
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	9,418,859.21	9,578,859.21	1.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	453,581.00	50,000.00	-89.0%
5) TOTAL, REVENUES			453,581.00	50,000.00	-89.0%
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)			453,581.00	50,000.00	-89.0%
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)			2,153,581.00	1,750,000.00	-18.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,852,611.55	18,006,192.55	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,852,611.55	18,006,192.55	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,852,611.55	18,006,192.55	13.6%
2) Ending Balance, June 30 (E + F1e)			18,006,192.55	19,756,192.55	9.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	18,006,192.55	19,756,192.55	9.7%
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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	453,581.00	50,000.00	-89.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			453,581.00	50,000.00	-89.0%
TOTAL, REVENUES			453,581.00	50,000.00	-89.0%
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%
Total, Other Financing Sources/Uses (a-b+e)			1,700,000.00	1,700,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	453,581.00	50,000.00	-89.0%
5) TOTAL, REVENUES			453,581.00	50,000.00	-89.0%
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)			453,581.00	50,000.00	-89.0%
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)			2,153,581.00	1,750,000.00	-18.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,852,611.55	18,006,192.55	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,852,611.55	18,006,192.55	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,852,611.55	18,006,192.55	13.6%
2) Ending Balance, June 30 (E + F1e)			18,006,192.55	19,756,192.55	9.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	18,006,192.55	19,756,192.55	9.7%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	19,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,000.00)	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)			(20,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	219,101.31	199,101.31	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			219,101.31	199,101.31	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,101.31	199,101.31	-9.1%
2) Ending Balance, June 30 (E + F1e)			199,101.31	199,101.31	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	199,101.31	199,101.31	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		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	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	19,000.00	0.00	-100.0%	
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			19,000.00	0.00	-100.0%	
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			20,000.00	0.00	-100.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds			8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			8973	0.00	0.00	0.0%
Proceeds from SBITAs			8974	0.00	0.00	0.0%
All Other Financing Sources			8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(20,000.00)	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)			(20,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	219,101.31	199,101.31	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			219,101.31	199,101.31	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,101.31	199,101.31	-9.1%
2) Ending Balance, June 30 (E + F1e)			199,101.31	199,101.31	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	199,101.31	199,101.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	199,101.31	199,101.31
Total, Restricted Balance		199,101.31	199,101.31

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	93,906.52	93,906.52	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,906.52	93,906.52	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,906.52	93,906.52	0.0%
2) Ending Balance, June 30 (E + F1e)			93,906.52	93,906.52	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	93,906.52	93,906.52	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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	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%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	93,906.52	93,906.52	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,906.52	93,906.52	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,906.52	93,906.52	0.0%
2) Ending Balance, June 30 (E + F1e)			93,906.52	93,906.52	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	93,906.52	93,906.52	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:																		
			July	August	September	October	November	December	January	February											
A. BEGINNING CASH													49,861,853.00	48,530,070.00	96,262,876.00	94,880,278.00	93,497,680.00	92,115,082.00	90,732,484.00	74,349,886.00	
B. RECEIPTS																					
LCFF Sources																					
Principal Apportionment	8010-8019		1,522,802.00	1,522,802.00	1,522,802.00	1,522,802.00	1,522,802.00	1,522,802.00	1,522,802.00	1,522,802.00	1,522,802.00	1,522,802.00	1,522,802.00								
Property Taxes	8020-8079																				
Miscellaneous Funds	8080-8099		49,115,404.00									(13,000,000.00)									
Federal Revenue	8100-8299		237,246.00	237,246.00	237,246.00	237,246.00	237,246.00	237,246.00	237,246.00	237,246.00	237,246.00	237,246.00	237,246.00								
Other State Revenue	8300-8599		1,145,651.00	1,145,651.00	1,145,651.00	1,145,651.00	1,145,651.00	1,145,651.00	1,145,651.00	1,145,651.00	1,145,651.00	1,145,651.00	1,145,651.00								
Other Local Revenue	8600-8799		3,385,958.00	3,385,958.00	3,385,958.00	3,385,958.00	3,385,958.00	3,385,958.00	3,385,958.00	3,385,958.00	3,385,958.00	3,385,958.00	3,385,958.00								
Interfund Transfers In	8900-8929																				
All Other Financing Sources	8930-8979																				
TOTAL RECEIPTS													6,291,657.00	55,407,061.00	6,291,657.00	6,291,657.00	6,291,657.00	6,291,657.00	6,291,657.00	6,291,657.00	
C. DISBURSEMENTS																					
Certificated Salaries	1000-1999		1,555,689.00	1,555,689.00	1,555,689.00	1,555,689.00	1,555,689.00	1,555,689.00	1,555,689.00	1,555,689.00	1,555,689.00	1,555,689.00	1,555,689.00								
Classified Salaries	2000-2999		1,988,860.00	1,988,860.00	1,988,860.00	1,988,860.00	1,988,860.00	1,988,860.00	1,988,860.00	1,988,860.00	1,988,860.00	1,988,860.00	1,988,860.00								
Employee Benefits	3000-3999		2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00								
Books and Supplies	4000-4999		131,273.00	131,273.00	131,273.00	131,273.00	131,273.00	131,273.00	131,273.00	131,273.00	131,273.00	131,273.00	131,273.00								
Services	5000-5999		1,973,948.00	1,973,948.00	1,973,948.00	1,973,948.00	1,973,948.00	1,973,948.00	1,973,948.00	1,973,948.00	1,973,948.00	1,973,948.00	1,973,948.00								
Capital Outlay	6000-6999		50,000.00	100,815.00	100,815.00	100,815.00	100,815.00	100,815.00	100,815.00	100,815.00	100,815.00	100,815.00	100,815.00								
Other Outgo	7000-7499		(76,330.00)	(76,330.00)	(76,330.00)	(76,330.00)	(76,330.00)	(76,330.00)	(76,330.00)	(76,330.00)	(76,330.00)	(76,330.00)	(76,330.00)								
Interfund Transfers Out	7600-7629											2,000,000.00									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		7,623,440.00	7,674,255.00	7,674,255.00	7,674,255.00	7,674,255.00	7,674,255.00	9,674,255.00	7,674,255.00
TOTAL DISBURSEMENTS										
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)			(1,331,783.00)	47,732,806.00	(1,382,598.00)	(1,382,598.00)	(1,382,598.00)	(1,382,598.00)	(16,382,598.00)	(1,382,598.00)
F. ENDING CASH (A + E)			48,530,070.00	96,262,876.00	94,880,278.00	93,497,680.00	92,115,082.00	90,732,484.00	74,349,886.00	72,967,288.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ESTIMATES THROUGH THE MONTH OF:					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH		72,967,288.00	71,584,690.00	70,202,092.00	68,819,494.00			
B. RECEIPTS								
LCFF Sources								
Principal Apportionment	8010-8019	1,522,802.00	1,522,802.00	1,522,802.00	1,522,807.00	0.00	18,273,629.00	
Property Taxes	8020-8079						49,115,404.00	
Miscellaneous Funds	8080-8099				(14,007,185.00)		(27,007,185.00)	
Federal Revenue	8100-8299	237,246.00	237,246.00	237,246.00	237,249.00		2,846,955.00	
Other State Revenue	8300-8599	1,145,651.00	1,145,651.00	1,145,651.00	1,145,652.00		13,747,813.00	
Other Local Revenue	8600-8799	3,385,958.00	3,385,958.00	3,385,958.00	3,385,960.00		40,631,498.00	
Interfund Transfers In	8900-8929						0.00	
All Other Financing Sources	8930-8979						0.00	
TOTAL RECEIPTS		6,291,657.00	6,291,657.00	6,291,657.00	(7,715,517.00)	0.00	97,608,114.00	
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	1,555,689.00	1,555,689.00	1,555,689.00	1,555,689.00	0.00	18,668,268.00	
Classified Salaries	2000-2999	1,988,860.00	1,988,860.00	1,988,860.00	1,988,861.00		23,866,321.00	
Employee Benefits	3000-3999	2,000,000.00	2,000,000.00	2,000,000.00	5,747,071.00		27,747,071.00	
Books and Supplies	4000-4999	131,273.00	131,273.00	131,273.00	131,283.00		1,575,286.00	
Services	5000-5999	1,973,948.00	1,973,948.00	1,973,948.00	1,973,957.00		23,687,385.00	
Capital Outlay	6000-6999	100,815.00	100,815.00	100,815.00	1,701,635.00		2,759,785.00	
Other Outgo	7000-7499	(76,330.00)	(76,330.00)	(76,330.00)	(76,339.00)		(915,969.00)	
Interfund Transfers Out	7600-7629				2,720,504.00		4,720,504.00	
All Other Financing Uses	7630-7699						0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,674,255.00	7,674,255.00	7,674,255.00	15,742,661.00	0.00	0.00	102,108,651.00	102,108,651.00
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	
E. NET INCREASE/DECREASE (B - C + D)		(1,382,598.00)	(1,382,598.00)	(1,382,598.00)	(23,458,178.00)	0.00	0.00	(4,500,537.00)	(4,500,537.00)
F. ENDING CASH (A + E)		71,584,690.00	70,202,092.00	68,819,494.00	45,361,316.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								45,361,316.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)			45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ESTIMATES THROUGH THE MONTH OF:					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH	JUNE	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00			
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	
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	Budget Year (2)					TOTAL	BUDGET
		March	April	May	June	Accruals		
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
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
Liabilities and Deferred Inflows								
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
Nonoperating								
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
F. ENDING CASH (A + E)		45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	45,361,316.00	0.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							45,361,316.00	

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	60.70	60.70	60.70	60.70	60.70	60.70
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	16.89	16.89	16.89	16.89	16.89	16.89
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	77.59	77.59	77.59	77.59	77.59	77.59
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	135.49	135.49	135.49	135.49	135.49	135.49
c. Special Education-NPS/LCI						
d. Special Education Extended Year	11.89	11.89	11.89	11.89	11.89	11.89
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)	147.38	147.38	147.38	147.38	147.38	147.38
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	224.97	224.97	224.97	224.97	224.97	224.97
4. Adults in Correctional Facilities	202.88	202.88	202.88	202.88	202.88	202.88
5. County Operations Grant ADA	157,895.16	157,895.16	157,895.16	157,895.16	157,895.16	157,895.16
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools	51.43	51.43	51.43	51.43	51.43	51.43
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)	51.43	51.43	51.43	51.43	51.43	51.43
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	51.43	51.43	51.43	51.43	51.43	51.43
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	51.43	51.43	51.43	51.43	51.43	51.43

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) 7,167,407.00
- 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. 0.00
 - 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) 64,871,094.00

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) 11.05%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 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) 6,977,781.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 3,028,155.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	95,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	626,029.24
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)	7,956.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,734,921.24
9. Carry-Forward Adjustment (Part IV, Line F)	(592,710.31)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,142,210.93
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	34,215,383.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,114,226.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,819,019.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,193.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	775,860.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,042,651.00
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)	6,236,310.00
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)	1,576,462.00
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)	5,039,393.76
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)	64,044.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,057,187.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,232,128.00
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)	84,179,856.76
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)	12.75%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	12.05%

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)	10,734,921.24
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	432,294.44
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 (13.97%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.97%) times Part III, Line B19) or (the highest rate used to recover costs from any program (13.97%) times Part III, Line B19); zero if positive	(592,710.31)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(592,710.31)
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:	12.05%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-296355.15) is applied to the current year calculation and the remainder (\$-296355.16) is deferred to one or more future years:	12.40%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-197570.10) is applied to the current year calculation and the remainder (\$-395140.21) is deferred to one or more future years:	12.52%
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)	(592,710.31)

Approved indirect cost rate: 13.97%
 Highest rate used in any program: 13.97%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3025	371,266.00	51,866.00	13.97%
01	3183	292,193.00	34,348.00	11.76%
01	3385	170,758.00	23,855.00	13.97%
01	3410	620,860.00	35,867.00	5.78%
01	4035	7,524.00	510.00	6.78%
01	4038	27,457.00	2,197.00	8.00%
01	4127	75,285.00	10,518.00	13.97%
01	4204	40,745.00	5,692.00	13.97%
01	5610	806,039.00	25,961.00	3.22%
01	5630	117,781.00	10,306.00	8.75%
01	6015	1,193,456.00	53,706.00	4.50%
01	6018	99,872.00	13,951.00	13.97%
01	6054	581,086.00	81,178.00	13.97%
01	6057	188,436.00	23,063.00	12.24%
01	6211	62,395.00	7,848.00	12.58%
01	6333	421,995.00	58,953.00	13.97%
01	6371	5,000.00	698.00	13.96%
01	6383	179,500.00	25,076.00	13.97%
01	6387	330,049.00	46,108.00	13.97%
01	6388	1,145,581.00	47,068.00	4.11%
01	6500	27,006,482.00	3,073,528.00	11.38%
01	6510	1,471,367.00	204,285.00	13.88%
01	6520	295,311.00	37,261.00	12.62%
01	6546	15,565.00	2,174.00	13.97%
01	6680	37,986.00	5,307.00	13.97%
01	6685	39,047.00	5,455.00	13.97%
01	6690	16,230.00	2,267.00	13.97%
01	6695	1,059,275.00	81,374.00	7.68%
01	6762	142,638.00	19,927.00	13.97%
01	7366	507,076.00	25,354.00	5.00%
01	7399	312,472.00	43,652.00	13.97%
01	7810	2,121,640.00	296,393.00	13.97%
01	9010	12,783,404.00	471,335.00	3.69%
09	3010	1,004,324.00	140,304.00	13.97%
09	3182	414,249.00	57,870.00	13.97%
09	6387	243,449.00	34,010.00	13.97%
09	6546	4,628.00	646.00	13.96%
09	6770	19,907.00	199.00	1.00%

09	7412	4,866.00	679.00	13.95%
11	6391	1,027,716.00	39,846.00	3.88%
12	5035	672,630.00	93,965.00	13.97%
12	5055	117,912.00	11,791.00	10.00%
12	6102	646,594.00	64,659.00	10.00%
12	6127	495,531.00	69,226.00	13.97%
12	9010	280,787.00	22,463.00	8.00%

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
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)		157,895.16	0.00%	157,895.16	0.00%	157,895.16
(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	40,302,586.00	1.69%	40,982,158.00	2.05%	41,821,605.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	497,184.00	0.00%	497,184.00	0.00%	497,184.00
4. Other Local Revenues	8600-8799	8,897,868.00	0.00%	8,897,868.00	0.00%	8,897,868.00
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	(20,082,311.00)	-5.86%	(18,906,369.00)	1.08%	(19,109,949.00)
6. Total (Sum lines A1 thru A5c)		29,615,327.00	6.27%	31,470,841.00	2.02%	32,106,708.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,430,655.00		4,464,648.00
b. Step & Column Adjustment				33,993.00		37,362.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,430,655.00	0.77%	4,464,648.00	0.84%	4,502,010.00
2. Classified Salaries						
a. Base Salaries				10,405,349.00		10,605,701.00
b. Step & Column Adjustment				200,352.00		204,351.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,405,349.00	1.93%	10,605,701.00	1.93%	10,810,052.00
3. Employee Benefits	3000-3999	8,800,823.00	4.61%	9,206,772.00	3.83%	9,558,970.00
4. Books and Supplies	4000-4999	235,177.00	0.00%	235,177.00	0.00%	235,177.00
5. Services and Other Operating Expenditures	5000-5999	10,724,731.00	-4.47%	10,245,145.00	5.12%	10,770,097.00
6. Capital Outlay	6000-6999	133,700.00	0.00%	133,700.00	0.00%	133,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,000.00	0.00%	8,000.00	0.00%	8,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,292,051.00)	-4.47%	(5,055,372.00)	-0.56%	(5,027,055.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,720,504.00	1.40%	4,786,742.00	-9.45%	4,334,384.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,166,888.00	1.36%	34,630,513.00	2.01%	35,325,335.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,551,561.00)		(3,159,672.00)		(3,218,627.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,793,170.29		18,241,609.29		15,081,937.29
2. Ending Fund Balance (Sum lines C and D1)		18,241,609.29		15,081,937.29		11,863,310.29
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	4,131,786.00		3,665,710.00		3,573,049.00
d. Assigned	9780	7,973,304.00		5,495,137.00		2,307,554.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,126,519.29		5,911,090.29		5,972,707.29
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,241,609.29		15,081,937.29		11,863,310.29
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,126,519.29		5,911,090.29		5,972,707.29
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	9,578,859.21		9,578,859.21		9,578,859.21
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		15,705,378.50		15,489,949.50		15,551,566.50
F. ASSUMPTIONS						
<p>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.</p> <p>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, and stipends</p>						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	79,262.00	0.00%	79,262.00	0.00%	79,262.00
2. Federal Revenues	8100-8299	2,846,955.00	-17.21%	2,356,955.00	0.00%	2,356,955.00
3. Other State Revenues	8300-8599	13,250,629.00	-7.80%	12,216,799.00	-3.79%	11,753,373.00
4. Other Local Revenues	8600-8799	31,733,630.00	-6.08%	29,805,605.00	0.29%	29,893,401.00
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	20,082,311.00	-5.86%	18,906,369.00	1.08%	19,109,949.00
6. Total (Sum lines A1 thru A5c)		67,992,787.00	-6.81%	63,364,990.00	-0.27%	63,192,940.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,237,613.00		13,736,442.00
b. Step & Column Adjustment				142,376.00		143,799.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(643,547.00)		(22,605.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,237,613.00	-3.52%	13,736,442.00	0.88%	13,857,636.00
2. Classified Salaries						
a. Base Salaries				13,460,972.00		12,544,411.00
b. Step & Column Adjustment				269,219.00		274,603.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,185,780.00)		(171,448.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,460,972.00	-6.81%	12,544,411.00	0.82%	12,647,566.00
3. Employee Benefits	3000-3999	18,946,248.00	-0.18%	18,911,328.00	3.75%	19,620,366.00
4. Books and Supplies	4000-4999	1,340,109.00	-18.23%	1,095,825.00	-6.55%	1,024,024.00
5. Services and Other Operating Expenditures	5000-5999	12,962,654.00	-8.64%	11,842,168.00	-4.23%	11,341,026.00
6. Capital Outlay	6000-6999	2,626,085.00	-38.08%	1,626,085.00	0.00%	1,626,085.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,368,082.00	-5.42%	4,131,403.00	-0.69%	4,103,086.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		67,941,763.00	-5.97%	63,887,662.00	0.52%	64,219,789.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		51,024.00		(522,672.00)		(1,026,849.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		38,806,777.87		38,857,801.87		38,335,129.87
2. Ending Fund Balance (Sum lines C and D1)		38,857,801.87		38,335,129.87		37,308,280.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	38,870,628.62		38,335,129.87		37,308,280.87
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	(12,826.75)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,857,801.87		38,335,129.87		37,308,280.87
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, and stipends.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		157,895.16	0.00%	157,895.16	0.00%	157,895.16
(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	40,381,848.00	1.68%	41,061,420.00	2.04%	41,900,867.00
2. Federal Revenues	8100-8299	2,846,955.00	-17.21%	2,356,955.00	0.00%	2,356,955.00
3. Other State Revenues	8300-8599	13,747,813.00	-7.52%	12,713,983.00	-3.65%	12,250,557.00
4. Other Local Revenues	8600-8799	40,631,498.00	-4.75%	38,703,473.00	0.23%	38,791,269.00
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)		97,608,114.00	-2.84%	94,835,831.00	0.49%	95,299,648.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,668,268.00		18,201,090.00
b. Step & Column Adjustment				176,369.00		181,161.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(643,547.00)		(22,605.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,668,268.00	-2.50%	18,201,090.00	0.87%	18,359,646.00
2. Classified Salaries						
a. Base Salaries				23,866,321.00		23,150,112.00
b. Step & Column Adjustment				469,571.00		478,954.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,185,780.00)		(171,448.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,866,321.00	-3.00%	23,150,112.00	1.33%	23,457,618.00
3. Employee Benefits	3000-3999	27,747,071.00	1.34%	28,118,100.00	3.77%	29,179,336.00
4. Books and Supplies	4000-4999	1,575,286.00	-15.51%	1,331,002.00	-5.39%	1,259,201.00
5. Services and Other Operating Expenditures	5000-5999	23,687,385.00	-6.75%	22,087,313.00	0.11%	22,111,123.00
6. Capital Outlay	6000-6999	2,759,785.00	-36.23%	1,759,785.00	0.00%	1,759,785.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,000.00	0.00%	8,000.00	0.00%	8,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(923,969.00)	0.00%	(923,969.00)	0.00%	(923,969.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,720,504.00	1.40%	4,786,742.00	-9.45%	4,334,384.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		102,108,651.00	-3.52%	98,518,175.00	1.04%	99,545,124.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,500,537.00)		(3,682,344.00)		(4,245,476.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		61,599,948.16		57,099,411.16		53,417,067.16
2. Ending Fund Balance (Sum lines C and D1)		57,099,411.16		53,417,067.16		49,171,591.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	38,870,628.62		38,335,129.87		37,308,280.87
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,131,786.00		3,665,710.00		3,573,049.00
d. Assigned	9780	7,973,304.00		5,495,137.00		2,307,554.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,126,519.29		5,911,090.29		5,972,707.29
2. Unassigned/Unappropriated	9790	(12,826.75)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		57,099,411.16		53,417,067.16		49,171,591.16
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,126,519.29		5,911,090.29		5,972,707.29
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(12,826.75)		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	9,578,859.21		9,578,859.21		9,578,859.21
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		15,692,551.75		15,489,949.50		15,551,566.50
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.37%		15.72%		15.62%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 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)		102,108,651.00		98,518,175.00		99,545,124.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		102,108,651.00		98,518,175.00		99,545,124.00
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)		102,108,651.00		98,518,175.00		99,545,124.00
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)		2,042,173.02		1,970,363.50		1,990,902.48
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,671,000.00		2,671,000.00		2,671,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,671,000.00		2,671,000.00		2,671,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	157,895
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 (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	156,342.07	146,416.44	6.35%	Not Met
Second Prior Year (2024-25)	146,420.26	157,842.07	N/A	Met
First Prior Year (2025-26)	159,151.76	157,895.16	0.79%	Met

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

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

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

Explanation:
 (required if NOT met)

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

Explanation:
 (required if NOT met)

At the 23-24 original budget, projected county operations were 156,342.07. As we moved along in the 23-24 fiscal year, the ADA was updated with the most relevant certified PADC ADA data.

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 (2023-24)	34.17	150.75	146,416.44	0.00
Second Prior Year (2024-25)	49.17	158.49	157,842.07	0.00
First Prior Year (2025-26)	77.59	147.38	157,895.16	0.00
Historical Average:	53.64	152.21	154,051.22	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2026-27) (historical average plus 2%):	54.72	155.25	157,132.25	0.00
1st Subsequent Year (2027-28) (historical average plus 4%):	55.79	158.29	160,213.27	0.00
2nd Subsequent Year (2028-29) (historical average plus 6%):	56.86	161.34	163,294.30	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 (2026-27)	77.59	147.38	157,895.16	0.00
1st Subsequent Year (2027-28)	77.59	147.38	157,895.16	0.00
2nd Subsequent Year (2028-29)	77.59	147.38	157,895.16	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)

For projection years, prior-year ADA is used for Court and Community programs due to the variability of attendance in these settings. Similarly, for the County Operations Grant, prior-year ADA is used for projections and is updated throughout the year as more current certified PADC data becomes available during each reporting period.

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target
Hold Harmless
Status: Hold Harmless

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	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				
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)	0.00	0.00	0.00	0.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	157,895.16	157,895.16	157,895.16	157,895.16
b.	Prior Year ADA (Funded)		157,895.16	157,895.16	157,895.16
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			
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))	0.00%	0.00%	0.00%
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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	77.59	77.59	77.59
b.	Prior Year ADA (Funded)		77.59	77.59
c.	Difference (Step 1a minus Step 1b)		0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		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)	0.00%	0.00%	0.00%
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))	0.00%	0.00%	0.00%
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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	
b.	Prior Year ADA (Funded)		0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Total weighted percent change (Step 3c in sections II, III and IV)	0.00%	0.00%	0.00%
LCFF Revenue Standard (line V-a, plus/minus 1%):	-1.00% to 1.00%	-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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected local property taxes (Form 01, Objects 8021 - 8089)	49,115,404.00	49,115,404.00	49,115,404.00	49,115,404.00
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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	66,781,830.00	67,389,033.00	68,068,605.00	68,908,052.00
County Office's Projected Change in LCFF Revenue:		0.91%	1.01%	1.23%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Not Met	Not 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)

The projections are based on the most recently certified property tax data available at the time of budget development. This property tax amount is incorporated into the LCFF calculator along with other standard assumptions, which collectively drive the projected LCFF revenue figures for the budget and multiyear projections. Variances outside the standard are primarily attributable to fluctuations in projected property tax revenues as compared to prior estimates.

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	0.91%	1.01%	1.23%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.09% to 5.91%	-3.99% to 6.01%	-3.77% to 6.23%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	68,900,516.00		
Budget Year (2026-27)	70,281,660.00	2.00%	Met
1st Subsequent Year (2027-28)	69,469,302.00	(1.16%)	Met
2nd Subsequent Year (2028-29)	70,996,600.00	2.20%	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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	0.91%	1.01%	1.23%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.09% to 10.91%	-8.99% to 11.01%	-8.77% to 11.23%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.09% to 5.91%	-3.99% to 6.01%	-3.77% to 6.23%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	2,898,997.00		
Budget Year (2026-27)	2,846,955.00	-1.80%	No
1st Subsequent Year (2027-28)	2,356,955.00	-17.21%	Yes
2nd Subsequent Year (2028-29)	2,356,955.00	0.00%	No

Explanation:

(required if Yes)

For 27-28, the projected reductions reflect the anticipated phase-out or expiration of several one-time or limited-term funding sources. Specifically, the following programs are projected to decrease in the budget and multiyear projections: Comprehensive Literacy State Development Grant with Placer COE- \$490k

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

First Prior Year (2025-26)	22,033,017.00		
Budget Year (2026-27)	13,747,813.00	-37.60%	Yes
1st Subsequent Year (2027-28)	12,713,983.00	-7.52%	Yes
2nd Subsequent Year (2028-29)	12,250,557.00	-3.65%	No

Explanation:

(required if Yes)

Projected reductions are due to the expiration or phase-out of one-time or limited-term funding sources. In 2026-27, reductions include CTEIG (\$945,595), GSPP (\$238,471), Homeless Education and Technical Assistance (\$500,000), K-12 Strong Workforce (\$1,135,149), RII (\$3,645,123), Tobacco-Use Prevention Grades 6-12 Tier 2 (\$545,779), and UPK Planning and Implementation/Early Education Teacher Development (\$1,415,883). In 2027-28, additional reductions include CTEIG (\$120,555), K-12 Strong Workforce (\$729,832), LCFF Equity Multiplier (\$76,731), RII (\$56,712), and Restorative Practices (\$50,000), based on current grant timelines with no ongoing funding assumed beyond confirmed allocations.

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

First Prior Year (2025-26)	42,236,377.00		
Budget Year (2026-27)	40,631,498.00	-3.80%	No
1st Subsequent Year (2027-28)	38,703,473.00	-4.75%	Yes
2nd Subsequent Year (2028-29)	38,791,269.00	0.23%	No

Explanation:

(required if Yes)

The proj. reductions in 2027–28 reflect decreases in local and grant-supported programs due to limited-term funding and program phase-out. Reductions include Administrator Leadership Program (\$43,400), Bilingual Teacher PD Program (\$100,000), CA Scale Up MTSS Initiative (\$10,000), CAI Pre-Apprenticeship/Apprenticeship/OTJ Training (\$495,051), California Opportunity Youth Apprenticeship (COYA) Grant (\$331,576), California Preschool Instructional Network (CPIN) (\$30,000), math, Science, and Computer Science Professional Learning (MSCS PL) (\$74,976), Opioid Settlement (\$292,117), Wellness in Schools Prog (WISP) (\$500,000), and Youth Svs Local (\$200,000), based on current funding availability with no cont. assumed beyond confirmed allocations

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

First Prior Year (2025-26)	1,921,464.00		
Budget Year (2026-27)	1,575,286.00	-18.02%	Yes
1st Subsequent Year (2027-28)	1,331,002.00	-15.51%	Yes
2nd Subsequent Year (2028-29)	1,259,201.00	-5.39%	Yes

Explanation:

(required if Yes)

The decreases in Books and Supplies expenditures across the budget and projection years are primarily due to the reduction and planned phase-out of one-time funding sources, resulting in lower planned spending in 2026–27 and subsequent years. As these funds are expended and not replaced with ongoing resources, expenditures are adjusted downward to align with available funding and program needs.

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

First Prior Year (2025-26)	32,659,160.00		
Budget Year (2026-27)	23,687,385.00	-27.47%	Yes
1st Subsequent Year (2027-28)	22,087,313.00	-6.75%	Yes
2nd Subsequent Year (2028-29)	22,111,123.00	0.11%	No

Explanation:

(required if Yes)

The decrease in Services and Other Operating Expenditures in 2026–27 and 2027–28 is primarily due to the reduction and planned phase-out of one-time and limited-term funding sources, resulting in lower contracted services, program support costs, and operating expenditures. Expenditures decline in alignment with available funding, with the most significant reduction occurring in the budget year as prior-year carryover and one-time funds are fully expended, followed by smaller adjustments in subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2025-26)	67,168,391.00		
Budget Year (2026-27)	57,226,266.00	-14.80%	Not Met
1st Subsequent Year (2027-28)	53,774,411.00	-6.03%	Met
2nd Subsequent Year (2028-29)	53,398,781.00	-0.70%	Met

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

First Prior Year (2025-26)	34,580,624.00		
Budget Year (2026-27)	25,262,671.00	-26.95%	Not Met
1st Subsequent Year (2027-28)	23,418,315.00	-7.30%	Met
2nd Subsequent Year (2028-29)	23,370,324.00	-0.20%	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)

For 27-28, the projected reductions reflect the anticipated phase-out or expiration of several one-time or limited-term funding sources. Specifically, the following programs are projected to decrease in the budget and multiyear projections:
Comprehensive Literacy State Development Grant with Placer COE- \$490k

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

Projected reductions are due to the expiration or phase-out of one-time or limited-term funding sources. In 2026–27, reductions include CTEIG (\$945,595), GSPP (\$238,471), Homeless Education and Technical Assistance (\$500,000), K–12 Strong Workforce (\$1,135,149), RII (\$3,645,123), Tobacco-Use Prevention Grades 6–12 Tier 2 (\$545,779), and UPK Planning and Implementation/Early Education Teacher Development (\$1,415,883). In 2027–28, additional reductions include CTEIG (\$120,555), K–12 Strong Workforce (\$729,832), LCFF Equity Multiplier (\$76,731), RII (\$56,712), and Restorative Practices (\$50,000), based on current grant timelines with no ongoing funding assumed beyond confirmed allocations.

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

The proj. reductions in 2027–28 reflect decreases in local and grant-supported programs due to limited-term funding and program phase-out. Reductions include Administrator Leadership Program (\$43,400), Bilingual Teacher PD Program (\$100,000), CA Scale Up MTSS Initiative (\$10,000), CAI Pre-Apprenticeship/Apprenticeship/OTJ Training (\$495,051), California Opportunity Youth Apprenticeship (COYA) Grant (\$331,576), California Preschool Instructional Network (CPIN) (\$30,000), math, Science, and Computer Science Professional Learning (MSCS PL) (\$74,976), Opioid Settlement (\$292,117), Wellness in Schools Prog (WISP) (\$500,000), and Youth Svs Local (\$200,000), based on current funding availability with no cont. assumed beyond confirmed allocations

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)

The decreases in Books and Supplies expenditures across the budget and projection years are primarily due to the reduction and planned phase-out of one-time funding sources, resulting in lower planned spending in 2026–27 and subsequent years. As these funds are expended and not replaced with ongoing resources, expenditures are adjusted downward to align with available funding and program needs.

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

The decrease in Services and Other Operating Expenditures in 2026–27 and 2027–28 is primarily due to the reduction and planned phase-out of one-time and limited-term funding sources, resulting in lower contracted services, program support costs, and operating expenditures. Expenditures decline in alignment with available funding, with the most significant reduction occurring in the budget year as prior-year carryover and one-time funds are fully expended, followed by smaller adjustments in subsequent years.

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	34,166,888.00	1,025,006.64	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:

<p>Explanation: (required if NOT met and Other is marked)</p>	<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 (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	14,444,578.05	6,467,079.29	15,893,881.50
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	0.00
e. Available Reserves (Lines 1a through 1d)	14,444,578.05	6,467,079.29	15,893,881.50
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	95,499,624.27	107,784,659.08	107,917,042.00
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)	95,499,624.27	107,784,659.08	107,917,042.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	15.10%	6.00%	14.70%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.00%	2.00%	4.90%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	6,796,738.99	31,016,328.33	N/A	Met
Second Prior Year (2024-25)	(2,674,331.53)	33,605,994.65	8.00%	Not Met
First Prior Year (2025-26)	1,138,840.00	34,961,936.00	N/A	Met
Budget Year (2026-27) (Information only)	(4,551,561.00)	34,166,888.00		

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)

We didn't meet the standard in 2024-25 because we planned to use some of our savings (fund balance) to pay for programs and one-time costs. This wasn't because we're overspending long-term—it was a planned decision. You can see that in other years (2023-24 and 2025-26), where we did not have a deficit. The 2026-27 budget also plans to use some of our savings to support operations.

7. **CRITERION: Fund and Cash Balances**

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

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

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

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

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

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

County Office's Fund Balance Standard Percentage Level:

102,108,651.00
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 MYR, 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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 (2023-24)	15,442,805.31	17,531,922.83	N/A	Met
Second Prior Year (2024-25)	20,432,871.83	24,328,661.82	N/A	Met
First Prior Year (2025-26)	21,353,442.82	21,654,330.29	N/A	Met
Budget Year (2026-27) (Information only)	22,793,170.29			

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

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

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

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

Explanation:
 (required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	45,361,316.00	Met

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

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

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

Explanation:
 (required if NOT met)

8. **CRITERION: Reserves**

STANDARD: Available 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 \$90,000 (greater of)	0	to \$7,913,999
4% or \$396,000 (greater of)	\$7,914,000	to \$19,788,999
3% or \$792,000 (greater of)	\$19,789,000	to \$89,047,000
2% or \$2,671,000 (greater of)	\$89,047,001	and over

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	102,108,651.00	98,518,175.00	99,545,124.00
County Office's Reserve Standard Percentage Level:	2.00%	2.00%	2.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	102,108,651.00	98,518,175.00	99,545,124.00
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)	102,108,651.00	98,518,175.00	99,545,124.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,042,173.02	1,970,363.50	1,990,902.48
6. Reserve Standard - by Amount (From percentage level chart above)	2,671,000.00	2,671,000.00	2,671,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,671,000.00	2,671,000.00	2,671,000.00

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,126,519.29	5,911,090.29	5,972,707.29
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)	(12,826.75)	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)	9,578,859.21	9,578,859.21	9,578,859.21
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)	15,692,551.75	15,489,949.50	15,551,566.50
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	15.37%	15.72%	15.62%
County Office's Reserve Standard (Section 8A, Line 7):	2,671,000.00	2,671,000.00	2,671,000.00
Status:	Met	Met	Met

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

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

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

Explanation:
 (required if NOT
 met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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?

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(13,426,474.00)			
Budget Year (2026-27)	(20,082,311.00)	6,655,837.00	49.6%	Not Met
1st Subsequent Year (2027-28)	(18,906,369.00)	(1,175,942.00)	(5.9%)	Met
2nd Subsequent Year (2028-29)	(19,109,949.00)	203,580.00	1.1%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2025-26)	4,519,752.00			
Budget Year (2026-27)	4,720,504.00	200,752.00	4.4%	Met
1st Subsequent Year (2027-28)	4,786,742.00	66,238.00	1.4%	Met
2nd Subsequent Year (2028-29)	4,334,384.00	(452,358.00)	(9.5%)	Met

1d. Impact of Capital Projects

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

Yes

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

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

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

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

Explanation:
(required if NOT met)

Contributions increased due to additional ongoing support needed for restricted programs, including Special Education and Court and Community programs, where costs exceed available funding. The increase is driven by higher staffing and benefit costs and reduced restricted revenues. The County Office will continue to monitor costs, align staffing with funding, and pursue additional revenues to reduce contributions over time.

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

Project Information:

(required if YES)

The County Office has developed an \$80 million Facilities Master Plan that will be implemented over multiple years based on priority. The Turner roof replacement is a current project in planning and procurement, starting 26-27

Due to the lack of dedicated facility funding, these projects will require support from unrestricted resources. Projects will be phased to manage and minimize the impact on fund 01

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

N/A

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:

Retirees are eligible to receive at least the minimum employer contribution established by CalPERS. For those who qualify for a higher contribution level, the County Office pays the additional amount through monthly payroll. Eligible retirees also receive dental and vision benefits.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Actuarial	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund	Self-Insurance Fund	Government Fund
		17,742,126	

4.	OPEB Liabilities	
	a. Total OPEB liability	18,725,746.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	18,725,746.00
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2025

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method		
	1,482,372.00	1,450,188.00	1,467,233.00
	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)		
	296.00	296.00	296.00
	d. Number of retirees receiving OPEB benefits		

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)"

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	97.79	94.79	94.78	94.78

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

Jul 01, 2026

End Date:

Jun 30, 2026

4. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

473,490

495,000

516,000

% change in salary schedule from prior year

3.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

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:

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

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified (non-management) FTE positions	235.03	226.91	226.91	226.91

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

252,264

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

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

Classified (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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	79.80	79.20	79.20	79.20

**Management/Supervisor/Confidential
 Salary and Benefit Negotiations**

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

No

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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

173,385

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

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**Management/Supervisor/Confidential
 Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential
 Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

**Management/Supervisor/Confidential
 Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

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 20, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	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