2026-27

Adopted Budget

SANTA CRUZ
COUNTY OFFICE OF
EDUCATION

June 25, 2026

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

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

Public Hearing:

Place: Santa Cruz County Office of Education 400 Encinal Street, Santa Cruz, CA 95060

Date: 6/18/2026

Time: 5:30 pm

Adoption Date: 6/25/2026

Signed: ______________________

Clerk/Secretary of the County Board

(Original signature required)

Printed Name: Dr. Faris Sabbah Title: County Superintendent

Contact person for additional information on the budget reports:

Name: Melissa Lopez

Title: Director, Fiscal Services

Telephone: (831) 466-5616

E-mail: mlopez@santacruzcoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Faris Sabbah

Chief Business Official's Name: Rebecca Olker

CBO's Title: Interim Deputy Superintendent, Business Services

CBO's Telephone: (831) 466-5601

Criteria and Standards Review Summary

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

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

6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	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?		X
		• Adoption date of the LCAP or an update to the LCAP	06/25/2026	
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

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):	33,844
County Office County Operations Grant ADA Standard Percentage Level:	**2.00%**

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

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

Fiscal Year	County Operations Grant Funded ADA Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)	33,288.00	33,843.06	N/A	Met
Second Prior Year (2024-25)	34,133.00	34,376.05	N/A	Met
First Prior Year (2025-26)	34,156.00	33,976.00	0.53%	Met

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1. **CRITERION: Average Daily Attendance (continued)**

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

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

DATA ENTRY: All data are extracted or calculated.

	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)	939.75	90.90	33,843.06	0.00
Second Prior Year (2024-25)	905.98	98.30	34,376.05	0.00
First Prior Year (2025-26)	896.00	99.00	33,976.00	0.00
Historical Average:	913.91	96.07	34,065.04	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2026-27) (historical average plus 2%):	**932.19**	**97.99**	**34,746.34**	**0.00**
1st Subsequent Year (2027-28) (historical average plus 4%):	**950.47**	**99.91**	**35,427.64**	**0.00**
2nd Subsequent Year (2028-29) (historical average plus 6%):	**968.74**	**101.83**	**36,108.94**	**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)	865.00	99.00	33,844.00	0.00
1st Subsequent Year (2027-28)	850.00	99.00	33,580.00	0.00
2nd Subsequent Year (2028-29)	834.00	99.00	33,319.00	0.00
Status:	Met	Not Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

District Funded County Program ADA anticipates no change in the subsequent years.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: At Target

I. LCFF Funding		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	COE funded at Target LCFF				
a1.	County Operations Grant	8,632,511.00	8,866,738.00	8,928,209.00	8,990,240.00
a2.	Alternative Education Grant	19,871,730.00	17,857,108.00	17,670,880.00	17,477,562.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement	1,466,666.00	1,466,667.00	1,466,667.00	1,466,667.00
d.	Total LCFF (Sum of a or b, and c)	29,970,907.00	28,190,513.00	28,065,756.00	27,934,469.00

II. County Operations 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, line B5 and Criterion 1B-2)	33,976.00	33,844.00	33,580.00	33,319.00
b.	Prior Year ADA (Funded)		33,976.00	33,844.00	33,580.00
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(132.00)	(264.00)	(261.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.39%	-0.78%	-0.78%

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	8,632,511.00	8,866,738.00	8,928,209.00
b1.	COLA percentage	2.9%	1.0%	1.0%
b2.	COLA amount (proxy for purposes of this criterion)	247,753.07	88,667.38	89,282.09
c.	Total Change (Step 2b2)	247,753.07	88,667.38	89,282.09
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.87%	1.00%	1.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.48%	0.22%	0.22%
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))	31.45%	31.81%	32.18%
c.	Weighted Percent change (Step 3a x Step 3b)	0.78%	0.07%	0.07%

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)	896.00	865.00	850.00	834.00
b.	Prior Year ADA (Funded)		896.00	865.00	850.00
c.	Difference (Step 1a minus Step 1b)		(31.00)	(15.00)	(16.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-3.46%	-1.73%	-1.88%

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	19,871,730.00	17,857,108.00	17,670,880.00
b1.	COLA percentage (Section II-Step 2b1)	2.87%	1.00%	1.00%
b2.	COLA amount (proxy for purposes of this criterion)	570,318.65	178,571.08	176,708.80
c.	Total Change (Step 2b2)	570,318.65	178,571.08	176,708.80
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.87%	1.00%	1.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	-0.59%	-0.73%	-0.88%
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))	63.34%	62.96%	62.57%
c.	Weighted Percent change (Step 3a x Step 3b)	-0.37%	-0.46%	-0.55%

IV. Charter Funded County Program

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

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	1,466,666.00	1,466,667.00	1,466,667.00
b1.	COLA percentage	0.00%	0.00%	0.00%
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)	5.20%	5.23%	5.25%
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)	0.41%	-0.39%	-0.48%
	LCFF Revenue Standard (line V-a, plus/minus 1%):	**-0.59% to 1.41%**	**-1.39% to 0.61%**	**-1.48% to 0.52%**

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)	17,124,819.37	17,118,320.00	17,118,320.00	17,118,320.00
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)	40,068,028.00	38,287,633.00	38,462,877.00	38,131,590.00
	County Office's Projected Change in LCFF Revenue:		-4.44%	0.46%	-0.86%
	Standard:		**-0.59% to 1.41%**	**-1.39% to 0.61%**	**-1.48% to 0.52%**
	Status:		Not Met	Met	Met

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

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

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

Explanation (required if NOT met)	LCFF Revenue projections for the budget and subsequent years assume 49.99% Unduplicated Pupil Percentage (UPP) for County funded Non-Juvenile Court ADA. LCFF Revenue projections will be updated to reflect UPP after Census Day (October) and will be reflected in future Interim reports.

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):	-4.44%	0.46%	-0.86%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**-9.44% to 0.56%**	**-4.54% to 5.46%**	**-5.86% to 4.14%**

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)	56,256,267.29		
Budget Year (2026-27)	59,078,721.41	5.02%	Not Met
1st Subsequent Year (2027-28)	58,398,020.12	(1.15%)	Met
2nd Subsequent Year (2028-29)	57,763,943.00	-1.09%	Met

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

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

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

Explanation: (required if NOT met)	First Prior Year (2025-26) salary and benefit budgets have been adjusted to reflect salary savings from position vacancies that are not anticipated to be filled during the remainder of the fiscal year. Budget Year (2026-27) and both subsequent years include the full costs related to all vacant positions being filled for the full fiscal year(s). Additionally, all bargaining units have settled negotiations for Budget Year (2026-27) and those costs have been incorporated into the Budget Year; Public Disclosures for negotiated settlements will be presented at the June 25, 2026 Board meeting.

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):	-4.44%	0.46%	-0.86%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-14.44% to 5.56%**	**-9.54% to 10.46%**	**-10.86% to 9.14%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.44% to 0.56%	-4.54% to 5.46%	-5.86% to 4.14%

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)	7,674,480.82		
Budget Year (2026-27)	7,291,803.96	-4.99%	No
1st Subsequent Year (2027-28)	7,238,034.00	-0.74%	No
2nd Subsequent Year (2028-29)	7,238,034.00	0.00%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	17,602,163.41		
Budget Year (2026-27)	16,915,087.07	-3.90%	No
1st Subsequent Year (2027-28)	16,225,818.00	-4.07%	No
2nd Subsequent Year (2028-29)	16,697,418.00	2.91%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	14,583,598.45		
Budget Year (2026-27)	12,532,657.06	-14.06%	Yes
1st Subsequent Year (2027-28)	12,405,130.59	-1.02%	No
2nd Subsequent Year (2028-29)	12,405,131.00	0.00%	No

Explanation:
(required if Yes)

Changes in local revenue from 2025-26 to 2026-27 reflect the expiration of several one-time, multi-year grants, including K-16 Coordinator, Save the Redwoods, California Math, Science, and Computer Science (Cal-MCSC), Janus SUN, Justice Assistance Grant (JAG), Mental Health Student Services Act (MHSSA), and Behavioral Health Support. In addition, revenues associated with competitive grant opportunities have not been budgeted pending funding determinations.

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

First Prior Year (2025-26)	2,526,064.93		
Budget Year (2026-27)	3,039,457.69	20.32%	Yes
1st Subsequent Year (2027-28)	2,559,147.08	-15.80%	Yes
2nd Subsequent Year (2028-29)	2,248,710.00	-12.13%	Yes

Explanation:

(required if Yes)

Books and supplies expenditures were adjusted in the first prior year to align with anticipated programmatic needs. Budget year expenditures reflect anticipated program needs, while subsequent years decrease in alignment with projected reductions in federal, state, and local revenues.

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

First Prior Year (2025-26)	16,366,811.17		
Budget Year (2026-27)	16,234,751.99	-0.81%	No
1st Subsequent Year (2027-28)	12,663,580.21	-22.00%	Yes
2nd Subsequent Year (2028-29)	11,852,442.00	-6.41%	Yes

Explanation:

(required if Yes)

Services and Other Operating Expenditures in the first prior year were adjusted to more closely align with anticipated programmatic needs through the end of the fiscal year. The budget year reflects anticipated program needs, while subsequent years reflect decreases due to the completion of federal, state, and local grant-funded activities, including Wellness Centers, Wellness Coaches, and Capacity Grants supporting Multi-Payer Fee Schedule billing planning and implementation.

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)	39,860,242.68		
Budget Year (2026-27)	36,739,548.09	-7.83%	Met
1st Subsequent Year (2027-28)	35,868,982.59	-2.37%	Met
2nd Subsequent Year (2028-29)	36,340,583.00	1.31%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2025-26)	18,892,876.10		
Budget Year (2026-27)	19,274,209.68	2.02%	Met
1st Subsequent Year (2027-28)	15,222,727.29	-21.02%	Not Met
2nd Subsequent Year (2028-29)	14,101,152.00	-7.37%	Met

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

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

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

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

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

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

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

Explanation: Books and Supplies (linked from 4B if NOT met)	Books and supplies expenditures were adjusted in the first prior year to align with anticipated programmatic needs. Budget year expenditures reflect anticipated program needs, while subsequent years decrease in alignment with projected reductions in federal, state, and local revenues.

Explanation: Services and Other Exps (linked from 4B if NOT met)	Services and Other Operating Expenditures in the first prior year were adjusted to more closely align with anticipated programmatic needs through the end of the fiscal year. The budget year reflects anticipated program needs, while subsequent years reflect decreases due to the completion of federal, state, and local grant-funded activities, including Wellness Centers, Wellness Coaches, and Capacity Grants supporting Multi-Payer Fee Schedule billing planning and implementation.

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	42,348,286.22	1,270,448.59	1,275,000.00	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:

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

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

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,371,126.25	3,615,518.64	3,756,768.64
	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)	3,371,126.25	3,615,518.64	3,756,768.64
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	71,394,392.61	69,528,670.66	81,399,914.97
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	9,883,385.60	8,478,715.12	7,652,950.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	81,277,778.21	78,007,385.78	89,052,864.97
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.10%	4.60%	4.20%
	County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.40%**	**1.50%**	**1.40%**

[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)	(1,453,893.12)	35,919,744.27	4.05%	Not Met
Second Prior Year (2024-25)	2,885,245.89	32,024,479.84	N/A	Met
First Prior Year (2025-26)	(2,113,507.74)	38,983,657.72	5.42%	Not Met
Budget Year (2026-27) (Information only)	(5,795,273.18)	42,348,286.22		

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

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:

(required if NOT met)

Third Prior Year (2023-24) Unrestricted Ending Fund Balance reflects the required GASB 31 Fair Market Value (FMV) adjustment equivalent to ($1,047,495.19); if this entry were not required by Santa Cruz COE's audit team, the net change in the Unrestricted Fund Balance would have been ($406,397.93) and 1.01% which is within the standard.

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:	95,118,158.32
County Office's Fund Balance Standard Percentage Level:	**0.70%**

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	9,033,658.00	9,033,658.00	9,033,658.00

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.

	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2023-24)	28,811,980.00	28,662,482.58	.5%	Met
Second Prior Year (2024-25)	28,178,199.00	27,208,589.46	3.4%	Not Met
First Prior Year (2025-26)	28,824,074.00	30,093,835.35	N/A	Met
Budget Year (2026-27) (Information only)	27,980,327.61			

[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)

Fiscal year 2024-25 beginning balance reflects the required GASB 31 Fair Market Value Adjustment entry that was made during 2023-24 Unaudited Actuals in the amount of ($1,047,495). Had this entry not been required, the variance would have been $77,885 and well within the standard variance.

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)	52,671,666.00	Met

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

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

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

Explanation:
(required if NOT met)

8. **CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	95,118,158.32	78,952,802.41	77,199,650.00
County Office's Reserve Standard Percentage Level:	**2.00%**	**3.00%**	**3.00%**

8A. Calculating the County Office's Reserve Standard

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	95,118,158.32	78,952,802.41	77,199,650.00
2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	9,033,658.00	9,033,658.00	9,033,658.00
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	95,118,158.32	78,952,802.41	77,199,650.00
4.	Reserve Standard Percentage Level	2.00%	3.00%	3.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,902,363.17	2,368,584.07	2,315,989.50
6.	Reserve Standard - by Amount (From percentage level chart above)	2,671,000.00	792,000.00	792,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**2,671,000.00**	**2,368,584.07**	**2,315,989.50**

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)	0.00		
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	3,896,768.64	4,036,769.00	4,176,769.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	County Office's Budgeted Reserve Amount (Lines B1 thru B7)	3,896,768.64	4,036,769.00	4,176,769.00
9.	County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.10%	5.11%	5.41%
	County Office's Reserve Standard (Section 8A, Line 7):	**2,671,000.00**	**2,368,584.07**	**2,315,989.50**
	Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. **Contingent Liabilities**

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

No

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

S2. **Use of One-time Revenues for Ongoing Expenditures**

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

Yes

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

Santa Cruz COE transitioned from Hold Harmless to Target funding in 2023-24 and anticipates utilizing fund balance to address increased employer costs for CalPERS, CalSTRS, and health and welfare benefits. The 2026-27 budget includes contributions to support New Teacher Induction (NTP), Workforce Development (Sueños), the Clear Administrative Credential Program (CASC/Tier II), and Career Technical Education programs. Santa Cruz COE will continue to monitor County Alternative Education enrollment, ADA, and program offerings while pursuing additional funding opportunities to reduce deficit spending. Revenue projections remain conservative, assuming a 49.99% UPP and 1% COLAs in the subsequent two years.

S3. **Use of Ongoing Revenues for One-time Expenditures**

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

No

1b. If Yes, identify the expenditures:

S4. **Contingent Revenues**

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(2,386,904.53)			
Budget Year (2026-27)	(2,561,625.97)	174,721.44	7.3%	Met
1st Subsequent Year (2027-28)	(2,471,529.00)	(90,096.97)	(3.5%)	Met
2nd Subsequent Year (2028-29)	(2,471,529.00)	0.00	0.0%	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)	109,221.83			
Budget Year (2026-27)	0.00	(109,221.83)	(100.0%)	Not 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

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfer out in the first prior year (2025-26) reflect transfers from Fund 01 to Fund 11 (Adult Education) and Fund 13 (Cafeteria). The California Adult Education Program (CAEP) allocation was reduced mid-year, requiring a one-time transfer since expenditures had been fully allocation based on the original 2025-26 funding level. The budget year (2026-27) and subsequent years reflect the anticipated lower funding level in both revenues and expenditures for Fund 11. A transfer to Fund 13 is anticipated in the first prior year only.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your county office have long-term (multiyear) commitments?
(If No, skip item 2 and sections S6B and S6C) — Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation	15	General Fund (01) - Objects 8625, 8011	General Fund (01) - Objects 7438, 7439	10,339,172
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund (01)	Salary Objects 2xxx and Benefits Objects 3xxx	772,843
Other Long-term Commitments (do not include OPEB):				
TOTAL:				11,112,016

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation	0	689,422	691,250	693,750
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	689,422	691,250	693,750
Has total annual payment increased over prior year (2025-26)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments for COP will be paid from the General Fund 01, first utilizing Redevelopment Agency (RDA) revenues.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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:

Eligible certificated, classified (including confidential), and management retirees may receive district-paid retiree health benefits upon meeting minimum age and service requirements. Employees must have at least 10 years of service and be age 55 at retirement (management employees covered by PERS are eligible at age 50). Benefits include medical coverage for all eligible retirees, with dental and vision benefits provided to certificated and management retirees. The District pays 100% of the retiree premium up to the applicable HMO rate. Benefits are provided at a rate of one year of coverage for every two years of service and generally terminate at age 65. Certain employees hired prior to July 1, 1999, may be eligible for enhanced 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: 0	Government Fund: 0

4.	OPEB Liabilities	
	a. Total OPEB liability	12,693,969.00
	b. OPEB plan(s) fiduciary net position (if applicable)	15,762,103.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	(3,068,134.00)
	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	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
	d. Number of retirees receiving OPEB benefits	113.00	113.00	113.00

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

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

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

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	99.00	99.00	97.00	95.00

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: Jun 25, 2026

3. Period covered by the agreement: Begin Date: Jul 01, 2026 End Date: Jun 30, 2027

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			
% 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			

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
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	10.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
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	182.00	183.00	181.00	178.00

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 25, 2026

3. Period covered by the agreement: Begin Date: Jul 01, 2026 End Date: Jun 30, 2027

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
One Year Agreement			
Total cost of salary settlement			
% 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			

Classified (Non-management) Health and Welfare (H&W) Benefits	**Budget Year** (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
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	10.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?			
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.2%	1.2%	1.2%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	51.00	51.00	50.00	50.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:	Budget Year (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
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
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	10.0%	10.0%	10.0%

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 25, 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)	Yes
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	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?	Yes

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

Comments:
(optional)

A5: Santa Cruz COE settled with all bargaining units to receive a 3% on schedule increase; as of May Revised the COLA is projected at 2.87%

End of County Office Budget Criteria and Standards Review

Fund 01

County School Service Fund

The chief operating fund for all Local Education Agencies (LEAs), used to account for the ordinary operations of an LEA. All transactions except those accounted for in another fund are accounted for in this fund.

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	29,770,907.00	10,097,121.00	39,868,028.00	27,990,512.00	10,097,121.00	38,087,633.00	-4.5%
2) Federal Revenue		8100-8299	5,650,943.78	2,023,537.04	7,674,480.82	5,000,000.00	2,291,803.96	7,291,803.96	-5.0%
3) Other State Revenue		8300-8599	333,391.00	17,268,772.41	17,602,163.41	331,577.00	16,583,510.07	16,915,087.07	-3.9%
4) Other Local Revenue		8600-8799	3,501,812.73	11,081,785.72	14,583,598.45	3,792,550.01	8,740,107.05	12,532,657.06	-14.1%
5) TOTAL, REVENUES			39,257,054.51	40,471,216.17	79,728,270.68	37,114,639.01	37,712,542.08	74,827,181.09	-6.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,072,641.27	8,951,907.43	16,024,548.70	7,832,412.38	8,519,250.16	16,351,662.54	2.0%
2) Classified Salaries		2000-2999	10,260,229.63	8,607,864.06	18,868,093.69	11,769,841.90	8,945,188.46	20,715,030.36	9.8%
3) Employee Benefits		3000-3999	9,966,182.72	11,397,442.18	21,363,624.90	10,642,894.31	11,369,134.20	22,012,028.51	3.0%
4) Books and Supplies		4000-4999	1,753,799.15	772,265.78	2,526,064.93	2,248,569.61	790,888.08	3,039,457.69	20.3%
5) Services and Other Operating Expenditures		5000-5999	6,385,178.32	9,981,632.85	16,366,811.17	7,700,920.78	8,533,831.21	16,234,751.99	-0.8%
6) Capital Outlay		6000-6999	176,069.08	486,414.86	662,483.94	70,001.00	11,500,000.00	11,570,001.00	1,646.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,650,943.78	0.00	5,650,943.78	5,000,000.00	689,422.22	5,689,422.22	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,390,608.06)	2,218,730.09	(171,877.97)	(2,916,353.76)	2,422,157.77	(494,195.99)	187.5%
9) TOTAL, EXPENDITURES			38,874,435.89	42,416,257.25	81,290,693.14	42,348,286.22	52,769,872.10	95,118,158.32	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			382,618.62	(1,945,041.08)	(1,562,422.46)	(5,233,647.21)	(15,057,330.02)	(20,290,977.23)	1,198.7%
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	109,221.83	0.00	109,221.83	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	7,210,000.00	7,210,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,386,904.53)	2,386,904.53	0.00	(561,625.97)	561,625.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,496,126.36)	9,596,904.53	7,100,778.17	(561,625.97)	561,625.97	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,113,507.74)	7,651,863.45	5,538,355.71	(5,795,273.18)	(14,495,704.05)	(20,290,977.23)	-466.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,093,835.35	18,652,986.68	48,746,822.03	27,980,327.61	26,304,850.13	54,285,177.74	11.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			30,093,835.35	18,652,986.68	48,746,822.03	27,980,327.61	26,304,850.13	54,285,177.74	11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,093,835.35	18,652,986.68	48,746,822.03	27,980,327.61	26,304,850.13	54,285,177.74	11.4%
2) Ending Balance, June 30 (E + F1e)			27,980,327.61	26,304,850.13	54,285,177.74	22,185,054.43	11,809,146.08	33,994,200.51	-37.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	26,304,850.13	26,304,850.13	0.00	11,809,146.08	11,809,146.08	-55.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	27,980,327.61	0.00	27,980,327.61	22,185,054.43	0.00	22,185,054.43	-20.7%
Alternative Education Programs	0000	9780	*3,423,343.98*		*3,423,343.98*			*0.00*	
Alternative Education Supplemental/Concentration	0000	9780	*1,329,638.29*		*1,329,638.29*			*0.00*	
Differentiated Assistance	0000	9780	*838,330.56*		*838,330.56*			*0.00*	
Educational & Administrative Operations	0000	9780	*14,019,496.40*		*14,019,496.40*			*0.00*	
MAA Programs	0000	9780	*1,166,018.52*		*1,166,018.52*			*0.00*	
Mandated Cost Programs	0000	9780	*2,657,010.32*		*2,657,010.32*			*0.00*	
Safety Program	0000	9780	*54,816.81*		*54,816.81*			*0.00*	
SMAA Admin	0000	9780	*3,525,439.24*		*3,525,439.24*			*0.00*	
Special Projects	0000	9780	*200,000.00*		*200,000.00*			*0.00*	
Fund 01 Lottery	1100	9780	*766,233.49*		*766,233.49*			*0.00*	
Alternative Education Programs	0000	9780			*0.00*	*1,305,937.18*		*1,305,937.18*	
Alternative Education Supplemental/Concentration	0000	9780			*0.00*	*0.00*		*0.00*	
Differentiated Assistance	0000	9780			*0.00*	*334,707.76*		*334,707.76*	
Educational & Administrative Operations	0000	9780			*0.00*	*11,850,722.09*		*11,850,722.09*	
MAA Programs	0000	9780			*0.00*	*1,256,521.52*		*1,256,521.52*	
Mandated Cost Programs	0000	9780			*0.00*	*2,764,312.32*		*2,764,312.32*	
Safety Program	0000	9780			*0.00*	*40,952.81*		*40,952.81*	
SMAA Admin	0000	9780			*0.00*	*3,853,150.62*		*3,853,150.62*	

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Special Projects	0000	9780			*0.00*	*200,000.00*		*200,000.00*	
Fund 01 Lottery	1100	9780			*0.00*	*578,750.13*		*578,750.13*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	41,224,723.34	4,331,188.54	45,555,911.88				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	30,605.67	30,605.67				
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	689,375.43	1,249,886.84	1,939,262.27				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	102,816.31	0.00	102,816.31				
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				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			42,016,915.08	5,611,681.05	47,628,596.13				
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	5,773,129.00	102,579.11	5,875,708.11				
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			5,773,129.00	102,579.11	5,875,708.11				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			36,243,786.08	5,509,101.94	41,752,888.02				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	18,751,834.63	0.00	18,751,834.63	17,072,036.00	0.00	17,072,036.00	-9.0%
Education Protection Account State Aid - Current Year		8012	4,191,374.00	0.00	4,191,374.00	4,097,277.00	0.00	4,097,277.00	-2.2%
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	65,336.00	0.00	65,336.00	65,336.00	0.00	65,336.00	0.0%
Timber Yield Tax		8022	7,466.00	0.00	7,466.00	7,466.00	0.00	7,466.00	0.0%
Other Subventions/In-Lieu Taxes		8029	805.00	0.00	805.00	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	14,769,083.00	0.00	14,769,083.00	14,769,083.00	0.00	14,769,083.00	0.0%
Unsecured Roll Taxes		8042	317,339.00	0.00	317,339.00	317,339.00	0.00	317,339.00	0.0%
Prior Years' Taxes		8043	25,425.00	0.00	25,425.00	25,425.00	0.00	25,425.00	0.0%
Supplemental Taxes		8044	216,091.00	0.00	216,091.00	216,091.00	0.00	216,091.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	548,782.00	0.00	548,782.00	548,782.00	0.00	548,782.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,168,100.00	0.00	1,168,100.00	1,168,100.00	0.00	1,168,100.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	5,694.37	0.00	5,694.37	0.00	0.00	0.00	-100.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	698.00	0.00	698.00	698.00	0.00	698.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			40,068,028.00	0.00	40,068,028.00	38,287,633.00	0.00	38,287,633.00	-4.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(200,000.00)		(200,000.00)	(200,000.00)		(200,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(10,097,121.00)	10,097,121.00	0.00	(10,097,121.00)	10,097,121.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, LCFF SOURCES			29,770,907.00	10,097,121.00	39,868,028.00	27,990,512.00	10,097,121.00	38,087,633.00	-4.5%
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	432,066.00	432,066.00	0.00	432,066.00	432,066.00	0.0%
Special Education Discretionary Grants		8182	0.00	102,304.00	102,304.00	0.00	102,304.00	102,304.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	5,650,943.78	0.00	5,650,943.78	5,000,000.00	0.00	5,000,000.00	-11.5%
Title I, Part A, Basic	3010	8290		377,053.16	377,053.16		295,036.00	295,036.00	-21.8%
Title I, Part D, Local Delinquent Programs	3025	8290		107,971.00	107,971.00		107,971.00	107,971.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		24,233.00	24,233.00		24,233.00	24,233.00	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 (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		226,624.85	226,624.85		197,083.94	197,083.94	-13.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	753,285.03	753,285.03	0.00	1,133,110.02	1,133,110.02	50.4%
TOTAL, FEDERAL REVENUE			5,650,943.78	2,023,537.04	7,674,480.82	5,000,000.00	2,291,803.96	7,291,803.96	-5.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		4,313,653.17	4,313,653.17		4,777,978.21	4,777,978.21	10.8%
Prior Years	6500	8319		(1,009,482.00)	(1,009,482.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	972,015.81	972,015.81	0.00	893,590.52	893,590.52	-8.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	116,102.00	0.00	116,102.00	116,102.00	0.00	116,102.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Lottery - Unrestricted and Instructional Materials		8560	200,000.00	18,000.00	218,000.00	200,000.00	83,500.00	283,500.00	30.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		171,873.32	171,873.32		171,247.36	171,247.36	-0.4%
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		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		149,266.00	149,266.00		149,266.00	149,266.00	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	17,289.00	12,653,446.11	12,670,735.11	15,475.00	10,507,927.98	10,523,402.98	-16.9%
TOTAL, OTHER STATE REVENUE			333,391.00	17,268,772.41	17,602,163.41	331,577.00	16,583,510.07	16,915,087.07	-3.9%
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	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	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									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,900,000.00	0.00	1,900,000.00	1,900,000.00	0.00	1,900,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(517,234.11)	0.00	(517,234.11)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,625,490.24	7,626,656.53	9,252,146.77	1,658,414.01	5,802,122.59	7,460,536.60	-19.4%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	493,556.60	2,255,129.19	2,748,685.79	234,136.00	1,737,984.46	1,972,120.46	-28.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,501,812.73	11,081,785.72	14,583,598.45	3,792,550.01	8,740,107.05	12,532,657.06	-14.1%
TOTAL, REVENUES			39,257,054.51	40,471,216.17	79,728,270.68	37,114,639.01	37,712,542.08	74,827,181.09	-6.1%
CERTIFICATED SALARIES									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Certificated Teachers' Salaries		1100	3,050,812.37	5,662,838.96	8,713,651.33	3,318,834.56	5,310,777.73	8,629,612.29	-1.0%
Certificated Pupil Support Salaries		1200	680,193.44	1,113,091.09	1,793,284.53	600,856.67	1,213,155.20	1,814,011.87	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,046,352.44	1,471,806.08	4,518,158.52	3,321,149.87	1,346,144.23	4,667,294.10	3.3%
Other Certificated Salaries		1900	295,283.02	704,171.30	999,454.32	591,571.28	649,173.00	1,240,744.28	24.1%
TOTAL, CERTIFICATED SALARIES			7,072,641.27	8,951,907.43	16,024,548.70	7,832,412.38	8,519,250.16	16,351,662.54	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	800,998.19	3,871,822.63	4,672,820.82	1,118,304.78	3,771,372.81	4,889,677.59	4.6%
Classified Support Salaries		2200	1,442,708.03	2,685,142.39	4,127,850.42	1,599,238.19	3,024,116.80	4,623,354.99	12.0%
Classified Supervisors' and Administrators' Salaries		2300	2,665,256.49	930,824.57	3,596,081.06	2,927,274.59	874,373.97	3,801,648.56	5.7%
Clerical, Technical and Office Salaries		2400	5,260,899.16	774,015.88	6,034,915.04	5,808,918.89	904,092.34	6,713,011.23	11.2%
Other Classified Salaries		2900	90,367.76	346,058.59	436,426.35	316,105.45	371,232.54	687,337.99	57.5%
TOTAL, CLASSIFIED SALARIES			10,260,229.63	8,607,864.06	18,868,093.69	11,769,841.90	8,945,188.46	20,715,030.36	9.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,258,085.54	2,832,446.74	4,090,532.28	1,429,618.81	2,872,994.19	4,302,613.00	5.2%
PERS		3201-3202	2,718,725.20	2,200,865.30	4,919,590.50	2,905,975.27	2,321,321.24	5,227,296.51	6.3%
OASDI/Medicare/Alternative		3301-3302	862,130.09	791,430.10	1,653,560.19	985,541.19	804,341.45	1,789,882.64	8.2%
Health and Welfare Benefits		3401-3402	4,158,557.98	4,583,006.42	8,741,564.40	4,956,091.88	5,044,145.80	10,000,237.68	14.4%
Unemployment Insurance		3501-3502	8,293.65	8,455.86	16,749.51	9,360.05	8,455.89	17,815.94	6.4%
Workers' Compensation		3601-3602	314,800.54	316,856.16	631,656.70	356,307.11	317,875.63	674,182.74	6.7%
OPEB, Allocated		3701-3702	645,589.72	664,381.60	1,309,971.32	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,966,182.72	11,397,442.18	21,363,624.90	10,642,894.31	11,369,134.20	22,012,028.51	3.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	8,713.01	88,436.19	97,149.20	63,000.00	21,800.00	84,800.00	-12.7%
Books and Other Reference Materials		4200	94,602.79	28,062.28	122,665.07	100,925.00	24,441.50	125,366.50	2.2%
Materials and Supplies		4300	1,107,246.39	503,209.13	1,610,455.52	1,303,587.21	601,941.48	1,905,528.69	18.3%
Noncapitalized Equipment		4400	543,236.96	152,558.18	695,795.14	781,057.40	142,705.10	923,762.50	32.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,753,799.15	772,265.78	2,526,064.93	2,248,569.61	790,888.08	3,039,457.69	20.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	43,000.00	1,540,456.16	1,583,456.16	71,000.00	1,655,000.00	1,726,000.00	9.0%
Travel and Conferences		5200	444,579.76	301,277.55	745,857.31	462,679.04	296,670.82	759,349.86	1.8%
Dues and Memberships		5300	88,069.25	10,426.00	98,495.25	89,218.00	8,622.00	97,840.00	-0.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Insurance		5400 - 5499	290,914.34	377.85	291,292.19	234,593.00	500.00	235,093.00	-19.3%
Operations and Housekeeping Services		5500	387,069.13	32,558.85	419,627.98	386,723.00	29,573.50	416,296.50	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	838,791.14	1,590,353.62	2,429,144.76	809,083.31	1,698,702.02	2,507,785.33	3.2%
Transfers of Direct Costs		5710	(141,970.00)	141,970.00	0.00	(133,016.00)	133,016.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,424.00)	(5,700.00)	(18,124.00)	(31,680.00)	(5,800.00)	(37,480.00)	106.8%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	4,281,998.15	6,333,469.01	10,615,467.16	5,641,671.23	4,682,246.83	10,323,918.06	-2.7%
Communications		5900	165,150.55	36,443.81	201,594.36	170,649.20	35,300.04	205,949.24	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,385,178.32	9,981,632.85	16,366,811.17	7,700,920.78	8,533,831.21	16,234,751.99	-0.8%
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	432,907.86	432,907.86	25,000.00	11,410,000.00	11,435,000.00	2,541.4%
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	176,069.08	53,507.00	229,576.08	45,001.00	90,000.00	135,001.00	-41.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			176,069.08	486,414.86	662,483.94	70,001.00	11,500,000.00	11,570,001.00	1,646.5%
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	5,650,943.78	0.00	5,650,943.78	5,000,000.00	0.00	5,000,000.00	-11.5%
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									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	304,422.22	304,422.22	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	385,000.00	385,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,650,943.78	0.00	5,650,943.78	5,000,000.00	689,422.22	5,689,422.22	0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,218,730.09)	2,218,730.09	0.00	(2,422,157.77)	2,422,157.77	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(171,877.97)	0.00	(171,877.97)	(494,195.99)	0.00	(494,195.99)	187.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,390,608.06)	2,218,730.09	(171,877.97)	(2,916,353.76)	2,422,157.77	(494,195.99)	187.5%
TOTAL, EXPENDITURES			38,874,435.89	42,416,257.25	81,290,693.14	42,348,286.22	52,769,872.10	95,118,158.32	17.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	79,221.83	0.00	79,221.83	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			109,221.83	0.00	109,221.83	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	7,210,000.00	7,210,000.00	0.00	0.00	0.00	-100.0%
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	7,210,000.00	7,210,000.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,386,904.53)	2,386,904.53	0.00	(2,561,625.97)	2,561,625.97	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	2,000,000.00	(2,000,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,386,904.53)	2,386,904.53	0.00	(561,625.97)	561,625.97	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,496,126.36)	9,596,904.53	7,100,778.17	(561,625.97)	561,625.97	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	29,770,907.00	10,097,121.00	39,868,028.00	27,990,512.00	10,097,121.00	38,087,633.00	-4.5%
2) Federal Revenue		8100-8299	5,650,943.78	2,023,537.04	7,674,480.82	5,000,000.00	2,291,803.96	7,291,803.96	-5.0%
3) Other State Revenue		8300-8599	333,391.00	17,268,772.41	17,602,163.41	331,577.00	16,583,510.07	16,915,087.07	-3.9%
4) Other Local Revenue		8600-8799	3,501,812.73	11,081,785.72	14,583,598.45	3,792,550.01	8,740,107.05	12,532,657.06	-14.1%
5) TOTAL, REVENUES			39,257,054.51	40,471,216.17	79,728,270.68	37,114,639.01	37,712,542.08	74,827,181.09	-6.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,435,925.95	17,838,798.92	25,274,724.87	8,460,194.28	16,707,898.97	25,168,093.25	-0.4%
2) Instruction - Related Services	2000-2999		10,324,098.70	10,668,056.73	20,992,155.43	12,304,043.18	8,894,452.21	21,198,495.39	1.0%
3) Pupil Services	3000-3999		2,280,931.94	7,677,731.02	9,958,662.96	2,231,577.70	8,798,376.07	11,029,953.77	10.8%
4) Ancillary Services	4000-4999		10,202.30	26,223.22	36,425.52	9,862.11	23,997.37	33,859.48	-7.0%
5) Community Services	5000-5999		375,543.21	1,837,288.99	2,212,832.20	370,975.28	1,787,676.58	2,158,651.86	-2.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,105,978.38	2,326,279.81	12,432,258.19	10,840,379.34	2,533,355.53	13,373,734.87	7.6%
8) Plant Services	8000-8999		2,690,811.63	2,041,878.56	4,732,690.19	3,131,254.33	13,334,693.15	16,465,947.48	247.9%
9) Other Outgo	9000-9999	Except 7600-7699	5,650,943.78	0.00	5,650,943.78	5,000,000.00	689,422.22	5,689,422.22	0.7%
10) TOTAL, EXPENDITURES			38,874,435.89	42,416,257.25	81,290,693.14	42,348,286.22	52,769,872.10	95,118,158.32	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			382,618.62	(1,945,041.08)	(1,562,422.46)	(5,233,647.21)	(15,057,330.02)	(20,290,977.23)	1,198.7%
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	109,221.83	0.00	109,221.83	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	7,210,000.00	7,210,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,386,904.53)	2,386,904.53	0.00	(561,625.97)	561,625.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,496,126.36)	9,596,904.53	7,100,778.17	(561,625.97)	561,625.97	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,113,507.74)	7,651,863.45	5,538,355.71	(5,795,273.18)	(14,495,704.05)	(20,290,977.23)	-466.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,093,835.35	18,652,986.68	48,746,822.03	27,980,327.61	26,304,850.13	54,285,177.74	11.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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)			30,093,835.35	18,652,986.68	48,746,822.03	27,980,327.61	26,304,850.13	54,285,177.74	11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,093,835.35	18,652,986.68	48,746,822.03	27,980,327.61	26,304,850.13	54,285,177.74	11.4%
2) Ending Balance, June 30 (E + F1e)			27,980,327.61	26,304,850.13	54,285,177.74	22,185,054.43	11,809,146.08	33,994,200.51	-37.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	26,304,850.13	26,304,850.13	0.00	11,809,146.08	11,809,146.08	-55.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	27,980,327.61	0.00	27,980,327.61	22,185,054.43	0.00	22,185,054.43	-20.7%
Alternative Education Programs	0000	9780	*3,423,343.98*		*3,423,343.98*			*0.00*	
Alternative Education Supplemental/Concentration	0000	9780	*1,329,638.29*		*1,329,638.29*			*0.00*	
Differentiated Assistance	0000	9780	*838,330.56*		*838,330.56*			*0.00*	
Educational & Administrative Operations	0000	9780	*14,019,496.40*		*14,019,496.40*			*0.00*	
MAA Programs	0000	9780	*1,166,018.52*		*1,166,018.52*			*0.00*	
Mandated Cost Programs	0000	9780	*2,657,010.32*		*2,657,010.32*			*0.00*	
Safety Program	0000	9780	*54,816.81*		*54,816.81*			*0.00*	
SMAA Admin	0000	9780	*3,525,439.24*		*3,525,439.24*			*0.00*	
Special Projects	0000	9780	*200,000.00*		*200,000.00*			*0.00*	
Fund 01 Lottery	1100	9780	*766,233.49*		*766,233.49*			*0.00*	
Alternative Education Programs	0000	9780			*0.00*	*1,305,937.18*		*1,305,937.18*	
Alternative Education Supplemental/Concentration	0000	9780			*0.00*	*0.00*		*0.00*	
Differentiated Assistance	0000	9780			*0.00*	*334,707.76*		*334,707.76*	
Educational & Administrative Operations	0000	9780			*0.00*	*11,850,722.09*		*11,850,722.09*	
MAA Programs	0000	9780			*0.00*	*1,256,521.52*		*1,256,521.52*	
Mandated Cost Programs	0000	9780			*0.00*	*2,764,312.32*		*2,764,312.32*	
Safety Program	0000	9780			*0.00*	*40,952.81*		*40,952.81*	

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
SMAA Admin	0000	9780			*0.00*	*3,853,150.62*		*3,853,150.62*	
Special Projects	0000	9780			*0.00*	*200,000.00*		*200,000.00*	
Fund 01 Lottery	1100	9780			*0.00*	*578,750.13*		*578,750.13*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	52,930.88	38,897.47
6019	Student Support and Professional Development Discretionary Block Grant	297,077.00	194,972.90
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	261,120.37	136,808.72
6300	Lottery: Instructional Materials	219,938.27	290,138.27
6332	CA Community Schools Partnership Act - Implementation Grant	10,519.46	516,185.34
6333	CA Community Schools Partnership Act - Coordination Grant	379,448.61	40,764.78
6371	CalWORKs for ROCP or Adult Education	2,748.16	0.00
6383	Golden State Pathways Program	292,024.61	116,685.28
6500	Special Education	83.30	83.30
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	581,170.22	581,170.22
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	216,556.81	231,186.28
7399	LCFF Equity Multiplier	8,151.20	13,066.52
7415	Classified School Employee Summer Assistance Program	200.80	200.80
7435	Learning Recovery Emergency Block Grant	110,564.25	0.00
7810	Other Restricted State	1,685,693.36	1,484,604.69
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,373,145.18	768,840.53
9010	Other Restricted Local	20,813,477.65	7,395,540.98
Total, Restricted Balance		26,304,850.13	11,809,146.08

Fund 09

Charter School Special Revenue Fund

This fund may be used by authorizing LEAs to account separately for the operating activities of LEA-operated charter schools.

Career Advancement Charter

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,598,759.00	2,666,633.00	2.6%
2) Federal Revenue		8100-8299	475,932.00	657,438.00	38.1%
3) Other State Revenue		8300-8599	500,125.02	459,178.00	-8.2%
4) Other Local Revenue		8600-8799	529,076.24	471,370.00	-10.9%
5) TOTAL, REVENUES			4,103,892.26	4,254,619.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,542,782.85	1,642,253.36	6.4%
2) Classified Salaries		2000-2999	910,920.21	1,061,403.20	16.5%
3) Employee Benefits		3000-3999	1,345,802.61	1,716,308.11	27.5%
4) Books and Supplies		4000-4999	323,854.80	243,071.54	-24.9%
5) Services and Other Operating Expenditures		5000-5999	554,699.98	244,889.42	-55.9%
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	59,958.40	333,830.03	456.8%
9) TOTAL, EXPENDITURES			4,738,018.85	5,241,755.66	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(634,126.59)	(987,136.66)	55.7%
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)			(634,126.59)	(987,136.66)	55.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,953,947.99	1,319,821.40	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,953,947.99	1,319,821.40	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,953,947.99	1,319,821.40	-32.5%
2) Ending Balance, June 30 (E + F1e)			1,319,821.40	332,684.74	-74.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	106,151.69	76,057.27	-28.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,213,669.71	256,627.47	-78.9%
Career Advancement Charter 3% Reserve	0000	9780	*142,140.57*		
Career Advancement Charter	0000	9780	*955,115.87*		
Career Advancement Charter Lottery	1100	9780	*116,413.27*		
Career Advancement Charter	0000	9780		*155,135.20*	
Career Advancement Charter Lottery	1100	9780		*101,492.27*	
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	1,592,138.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	120,252.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,712,391.83		
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	103,251.60		
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			103,251.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,609,140.23		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,560,061.00	2,627,935.00	2.7%
Education Protection Account State Aid - Current Year		8012	38,698.00	38,698.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	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			2,598,759.00	2,666,633.00	2.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	3,813.00	4,397.00	15.3%
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	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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			475,932.00	657,438.00	38.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	196,215.00	212,685.00	8.4%
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	12,279.00	11,534.00	-6.1%
Lottery - Unrestricted and Instructional Materials		8560	58,695.00	54,944.00	-6.4%
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	29,587.00	27,805.00	-6.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	203,349.02	152,210.00	-25.1%
TOTAL, OTHER STATE REVENUE			500,125.02	459,178.00	-8.2%
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	71,000.00	70,000.00	-1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(25,793.76)	0.00	-100.0%
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	401,370.00	401,370.00	0.0%
All Other Local Revenue		8699	82,500.00	0.00	-100.0%
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			529,076.24	471,370.00	-10.9%
TOTAL, REVENUES			4,103,892.26	4,254,619.00	3.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,361,769.27	1,533,880.83	12.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	181,013.58	108,372.53	-40.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,542,782.85	1,642,253.36	6.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	204,544.93	276,719.60	35.3%
Classified Support Salaries		2200	574,951.90	545,742.86	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	119,050.53	224,642.33	88.7%
Other Classified Salaries		2900	12,372.85	14,298.41	15.6%
TOTAL, CLASSIFIED SALARIES			910,920.21	1,061,403.20	16.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	356,461.72	410,572.96	15.2%
PERS		3201-3202	221,887.99	289,089.29	30.3%
OASDI/Medicare/Alternative		3301-3302	93,074.25	111,453.95	19.7%
Health and Welfare Benefits		3401-3402	541,160.06	853,771.49	57.8%
Unemployment Insurance		3501-3502	1,127.94	1,334.33	18.3%
Workers' Compensation		3601-3602	41,425.23	50,086.09	20.9%
OPEB, Allocated		3701-3702	90,665.42	0.00	-100.0%
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			1,345,802.61	1,716,308.11	27.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	14,551.52	5,000.00	-65.6%
Books and Other Reference Materials		4200	3,756.32	5,000.00	33.1%
Materials and Supplies		4300	268,736.34	222,070.54	-17.4%
Noncapitalized Equipment		4400	36,810.62	11,001.00	-70.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			323,854.80	243,071.54	-24.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	34,021.97	52,150.00	53.3%
Dues and Memberships		5300	1,710.00	8,250.00	382.5%
Insurance		5400-5499	23,032.60	18,242.00	-20.8%
Operations and Housekeeping Services		5500	1,020.00	1,020.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,217.80	7,500.00	-92.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,924.00	35,280.00	121.6%
Professional/Consulting Services and Operating Expenditures		5800-5899	360,308.38	113,430.00	-68.5%
Communications		5900	16,465.23	9,017.42	-45.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			554,699.98	244,889.42	-55.9%
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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
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	59,958.40	333,830.03	456.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,958.40	333,830.03	456.8%
TOTAL, EXPENDITURES			4,738,018.85	5,241,755.66	10.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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)			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	2,598,759.00	2,666,633.00	2.6%
2) Federal Revenue		8100-8299	475,932.00	657,438.00	38.1%
3) Other State Revenue		8300-8599	500,125.02	459,178.00	-8.2%
4) Other Local Revenue		8600-8799	529,076.24	471,370.00	-10.9%
5) TOTAL, REVENUES			4,103,892.26	4,254,619.00	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,721,662.24	3,194,242.02	17.4%
2) Instruction - Related Services	2000-2999		1,586,603.26	1,480,318.13	-6.7%
3) Pupil Services	3000-3999		149,925.79	110,700.15	-26.2%
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		59,958.40	333,830.03	456.8%
8) Plant Services	8000-8999		219,869.16	122,665.33	-44.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,738,018.85	5,241,755.66	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(634,126.59)	(987,136.66)	55.7%
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)			(634,126.59)	(987,136.66)	55.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,953,947.99	1,319,821.40	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,953,947.99	1,319,821.40	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,953,947.99	1,319,821.40	-32.5%
2) Ending Balance, June 30 (E + F1e)			1,319,821.40	332,684.74	-74.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	106,151.69	76,057.27	-28.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,213,669.71	256,627.47	-78.9%
Career Advancement Charter 3% Reserve	0000	9780	*142,140.57*		
Career Advancement Charter	0000	9780	*955,115.87*		
Career Advancement Charter Lottery	1100	9780	*116,413.27*		
Career Advancement Charter	0000	9780		*155,135.20*	
Career Advancement Charter Lottery	1100	9780		*101,492.27*	
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
6019	Student Support and Professional Development Discretionary Block Grant	10,885.93	0.00
6300	Lottery: Instructional Materials	14,846.42	16,410.42
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	51,645.85	59,646.85
7435	Learning Recovery Emergency Block Grant	28,773.49	0.00
Total, Restricted Balance		106,151.69	76,057.27

Fund 10

SELPA Pass-Through Fund

This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member LEAs.

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	4,094,661.00	4,149,924.00	1.3%
3) Other State Revenue		8300-8599	4,439,155.40	4,883,734.00	10.0%
4) Other Local Revenue		8600-8799	34,102.27	65,000.00	90.6%
5) TOTAL, REVENUES			8,567,918.67	9,098,658.00	6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,652,950.00	9,033,658.00	18.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,652,950.00	9,033,658.00	18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			914,968.67	65,000.00	-92.9%
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)			914,968.67	65,000.00	-92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	473,563.17	1,388,531.84	193.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			473,563.17	1,388,531.84	193.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			473,563.17	1,388,531.84	193.2%
2) Ending Balance, June 30 (E + F1e)			1,388,531.84	1,453,531.84	4.7%
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	1,388,531.84	1,453,531.84	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	826,802.87		
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	82,816.57		
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			909,619.44		
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	0.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	82,816.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			82,816.44		
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)			826,803.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	4,094,661.00	4,149,924.00	1.3%
TOTAL, FEDERAL REVENUE			4,094,661.00	4,149,924.00	1.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	3,558,289.00	4,883,734.00	37.2%
Prior Years	6500	8319	880,866.40	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,439,155.40	4,883,734.00	10.0%
OTHER LOCAL REVENUE					
Interest		8660	40,000.00	65,000.00	62.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,897.73)	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,102.27	65,000.00	90.6%
TOTAL, REVENUES			8,567,918.67	9,098,658.00	6.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,094,661.00	4,149,924.00	1.3%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	3,045,338.00	4,337,061.00	42.4%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	512,951.00	546,673.00	6.6%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,652,950.00	9,033,658.00	18.0%
TOTAL, EXPENDITURES			7,652,950.00	9,033,658.00	18.0%

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	4,094,661.00	4,149,924.00	1.3%
3) Other State Revenue		8300-8599	4,439,155.40	4,883,734.00	10.0%
4) Other Local Revenue		8600-8799	34,102.27	65,000.00	90.6%
5) TOTAL, REVENUES			8,567,918.67	9,098,658.00	6.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,652,950.00	9,033,658.00	18.0%
10) TOTAL, EXPENDITURES			7,652,950.00	9,033,658.00	18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			914,968.67	65,000.00	-92.9%
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)			914,968.67	65,000.00	-92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	473,563.17	1,388,531.84	193.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			473,563.17	1,388,531.84	193.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			473,563.17	1,388,531.84	193.2%
2) Ending Balance, June 30 (E + F1e)			1,388,531.84	1,453,531.84	4.7%
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	1,388,531.84	1,453,531.84	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6500	Special Education	984,866.84	984,866.84
9010	Other Restricted Local	403,665.00	468,665.00
Total, Restricted Balance		1,388,531.84	1,453,531.84

Fund 11

Adult Education Fund

This fund is used to account separately for federal, state, and local revenues that are restricted or committed to adult education programs.

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	90,657.48	91,908.00	1.4%
4) Other Local Revenue		8600-8799	626.47	500.00	-20.2%
5) TOTAL, REVENUES			91,283.95	92,408.00	1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	30,001.14	24,935.66	-16.9%
2) Classified Salaries		2000-2999	62,177.19	22,369.23	-64.0%
3) Employee Benefits		3000-3999	62,939.00	30,034.76	-52.3%
4) Books and Supplies		4000-4999	0.00	10,297.64	New
5) Services and Other Operating Expenditures		5000-5999	2,352.36	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,141.06	4,270.71	-16.9%
9) TOTAL, EXPENDITURES			162,610.75	91,908.00	-43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,326.80)	500.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	79,221.83	0.00	-100.0%
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			79,221.83	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,895.03	500.00	-93.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,373.07	33,268.10	31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,373.07	33,268.10	31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,373.07	33,268.10	31.1%
2) Ending Balance, June 30 (E + F1e)			33,268.10	33,768.10	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	33,268.10	33,768.10	1.5%
Adult Education Programs	0000	9780	*33,268.10*		
Adult Education Programs	0000	9780		*33,768.10*	
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	21,174.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(5.21)		
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			21,169.28		
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	2,157.37		
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			2,157.37		
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)			19,011.91		
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	0.00	0.00	0.0%
Adult Education Program	6391	8590	87,536.48	89,685.00	2.5%
All Other State Revenue	All Other	8590	3,121.00	2,223.00	-28.8%
TOTAL, OTHER STATE REVENUE			90,657.48	91,908.00	1.4%
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	1,000.00	500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(373.53)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			626.47	500.00	-20.2%
TOTAL, REVENUES			91,283.95	92,408.00	1.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	30,001.14	24,935.66	-16.9%
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			30,001.14	24,935.66	-16.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	51,524.46	22,369.23	-56.6%
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	10,652.73	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			62,177.19	22,369.23	-64.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,163.83	6,985.71	-14.4%
PERS		3201-3202	16,669.86	5,905.49	-64.6%
OASDI/Medicare/Alternative		3301-3302	4,586.19	2,008.09	-56.2%
Health and Welfare Benefits		3401-3402	28,518.68	14,244.99	-50.1%
Unemployment Insurance		3501-3502	42.03	22.88	-45.6%
Workers' Compensation		3601-3602	1,580.17	867.60	-45.1%
OPEB, Allocated		3701-3702	3,378.24	0.00	-100.0%
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			62,939.00	30,034.76	-52.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	10,297.64	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	10,297.64	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,256.55	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	95.81	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,352.36	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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)					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition					
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					
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%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,141.06	4,270.71	-16.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,141.06	4,270.71	-16.9%
TOTAL, EXPENDITURES			162,610.75	91,908.00	-43.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	79,221.83	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			79,221.83	0.00	-100.0%
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)			79,221.83	0.00	-100.0%

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	90,657.48	91,908.00	1.4%
4) Other Local Revenue		8600-8799	626.47	500.00	-20.2%
5) TOTAL, REVENUES			91,283.95	92,408.00	1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		46,012.98	38,979.71	-15.3%
2) Instruction - Related Services	2000-2999		111,456.71	36,871.10	-66.9%
3) Pupil Services	3000-3999		0.00	11,786.48	New
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		5,141.06	4,270.71	-16.9%
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			162,610.75	91,908.00	-43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(71,326.80)	500.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	79,221.83	0.00	-100.0%
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			79,221.83	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,895.03	500.00	-93.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,373.07	33,268.10	31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,373.07	33,268.10	31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,373.07	33,268.10	31.1%
2) Ending Balance, June 30 (E + F1e)			33,268.10	33,768.10	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	33,268.10	33,768.10	1.5%
Adult Education Programs	0000	9780	*33,268.10*		
Adult Education Programs	0000	9780		*33,768.10*	
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

Fund 12

Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs.

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	350,143.74	306,767.80	-12.4%
3) Other State Revenue		8300-8599	1,018,814.57	1,226,271.87	20.4%
4) Other Local Revenue		8600-8799	288,649.17	262,044.00	-9.2%
5) TOTAL, REVENUES			1,657,607.48	1,795,083.67	8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	20,711.28	11,250.00	-45.7%
2) Classified Salaries		2000-2999	521,292.10	547,725.00	5.1%
3) Employee Benefits		3000-3999	332,462.72	338,622.29	1.9%
4) Books and Supplies		4000-4999	54,291.61	99,725.64	83.7%
5) Services and Other Operating Expenditures		5000-5999	563,124.72	622,441.56	10.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	106,778.81	156,095.25	46.2%
9) TOTAL, EXPENDITURES			1,598,661.24	1,775,859.74	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,946.24	19,223.93	-67.4%
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)			58,946.24	19,223.93	-67.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,298.21	306,244.45	23.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,298.21	306,244.45	23.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,298.21	306,244.45	23.8%
2) Ending Balance, June 30 (E + F1e)			306,244.45	325,468.38	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	303,193.27	321,917.20	6.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,051.18	3,551.18	16.4%
Child Development MAA	0000	9780	*3,051.18*		
Child Development MAA	0000	9780		*3,551.18*	
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	677,554.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	45,239.02		
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			722,793.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	662.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			663.30		
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)			722,129.83		
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	350,143.74	306,767.80	-12.4%
TOTAL, FEDERAL REVENUE			350,143.74	306,767.80	-12.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,018,814.57	1,226,271.87	20.4%
TOTAL, OTHER STATE REVENUE			1,018,814.57	1,226,271.87	20.4%
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	42,000.00	42,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,191.81)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	254,919.00	219,544.00	-13.9%
Other Local Revenue					
All Other Local Revenue		8699	1,921.98	500.00	-74.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			288,649.17	262,044.00	-9.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			1,657,607.48	1,795,083.67	8.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,461.28	0.00	-100.0%
Other Certificated Salaries		1900	11,250.00	11,250.00	0.0%
TOTAL, CERTIFICATED SALARIES			20,711.28	11,250.00	-45.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	785.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	509,257.10	536,475.00	5.3%
Other Classified Salaries		2900	11,250.00	11,250.00	0.0%
TOTAL, CLASSIFIED SALARIES			521,292.10	547,725.00	5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	3,151.75	New
PERS		3201-3202	123,227.39	128,212.16	4.0%
OASDI/Medicare/Alternative		3301-3302	38,000.12	40,426.89	6.4%
Health and Welfare Benefits		3401-3402	141,429.84	157,111.26	11.1%
Unemployment Insurance		3501-3502	259.41	268.48	3.5%
Workers' Compensation		3601-3602	9,199.01	9,451.75	2.7%
OPEB, Allocated		3701-3702	20,346.95	0.00	-100.0%
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			332,462.72	338,622.29	1.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,331.09	12,101.12	127.0%
Materials and Supplies		4300	48,487.62	50,200.87	3.5%
Noncapitalized Equipment		4400	472.90	37,423.65	7,813.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			54,291.61	99,725.64	83.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	40,089.59	48,326.66	20.5%
Travel and Conferences		5200	41,871.96	44,600.00	6.5%
Dues and Memberships		5300	9,185.60	9,269.00	0.9%
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	4,360.63	5,860.63	34.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,200.00	2,200.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	461,511.23	508,665.27	10.2%
Communications		5900	3,905.71	3,520.00	-9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			563,124.72	622,441.56	10.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	106,778.81	156,095.25	46.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			106,778.81	156,095.25	46.2%
TOTAL, EXPENDITURES			1,598,661.24	1,775,859.74	11.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	350,143.74	306,767.80	-12.4%
3) Other State Revenue		8300-8599	1,018,814.57	1,226,271.87	20.4%
4) Other Local Revenue		8600-8799	288,649.17	262,044.00	-9.2%
5) TOTAL, REVENUES			1,657,607.48	1,795,083.67	8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,491,882.43	1,619,764.49	8.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		106,778.81	156,095.25	46.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,598,661.24	1,775,859.74	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			58,946.24	19,223.93	-67.4%
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)			58,946.24	19,223.93	-67.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,298.21	306,244.45	23.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,298.21	306,244.45	23.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,298.21	306,244.45	23.8%
2) Ending Balance, June 30 (E + F1e)			306,244.45	325,468.38	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	303,193.27	321,917.20	6.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,051.18	3,551.18	16.4%
Child Development MAA	0000	9780	*3,051.18*		
Child Development MAA	0000	9780		*3,551.18*	
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
6131	Early Education: Resource & Referral Reserve Account for Department of Social Services Programs	12,199.47	12,199.47
9010	Other Restricted Local	290,993.80	309,717.73
Total, Restricted Balance		303,193.27	321,917.20

Fund 13

Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local revenues to operate the food service program.

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	77,500.00	77,500.00	0.0%
3) Other State Revenue		8300-8599	84,500.00	84,500.00	0.0%
4) Other Local Revenue		8600-8799	866.17	1,500.00	73.2%
5) TOTAL, REVENUES			162,866.17	163,500.00	0.4%
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	187,537.50	176,000.00	-6.2%
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			187,537.50	176,000.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,671.33)	(12,500.00)	-49.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	0.00	-100.0%
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			30,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,328.67	(12,500.00)	-334.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,775.03	32,103.70	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,775.03	32,103.70	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,775.03	32,103.70	19.9%
2) Ending Balance, June 30 (E + F1e)			32,103.70	19,603.70	-38.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,103.70	19,603.70	-38.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,496.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,496.37		
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	20,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			20,000.00		
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)			(16,503.63)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	77,500.00	77,500.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			77,500.00	77,500.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	84,500.00	84,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,500.00	84,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,570.00	1,500.00	-4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(703.83)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			866.17	1,500.00	73.2%
TOTAL, REVENUES			162,866.17	163,500.00	0.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	187,537.50	176,000.00	-6.2%
TOTAL, BOOKS AND SUPPLIES			187,537.50	176,000.00	-6.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			187,537.50	176,000.00	-6.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	30,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000.00	0.00	-100.0%

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	77,500.00	77,500.00	0.0%
3) Other State Revenue		8300-8599	84,500.00	84,500.00	0.0%
4) Other Local Revenue		8600-8799	866.17	1,500.00	73.2%
5) TOTAL, REVENUES			162,866.17	163,500.00	0.4%
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		187,537.50	176,000.00	-6.2%
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			187,537.50	176,000.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(24,671.33)	(12,500.00)	-49.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	0.00	-100.0%
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			30,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,328.67	(12,500.00)	-334.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,775.03	32,103.70	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,775.03	32,103.70	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,775.03	32,103.70	19.9%
2) Ending Balance, June 30 (E + F1e)			32,103.70	19,603.70	-38.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,103.70	19,603.70	-38.9%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	32,103.70	19,603.70
Total, Restricted Balance		32,103.70	19,603.70

Fund 14

Deferred Maintenance Fund

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	200,000.00	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	37,843.75	50,000.00	32.1%
5) TOTAL, REVENUES			237,843.75	250,000.00	5.1%
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	487,000.00	362,895.00	-25.5%
6) Capital Outlay		6000-6999	100,000.00	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			587,000.00	362,895.00	-38.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(349,156.25)	(112,895.00)	-67.7%
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)			(349,156.25)	(112,895.00)	-67.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,400,420.01	1,051,263.76	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,400,420.01	1,051,263.76	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,400,420.01	1,051,263.76	-24.9%
2) Ending Balance, June 30 (E + F1e)			1,051,263.76	938,368.76	-10.7%
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	1,051,263.76	938,368.76	-10.7%
Deferred Maintenance	0000	9760	*1,051,263.76*		
Deferred Maintenance	0000	9760		*938,368.76*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,404,819.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,404,819.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,404,819.56		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	200,000.00	200,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			200,000.00	200,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	52,300.00	50,000.00	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(14,456.25)	0.00	-100.0%
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			37,843.75	50,000.00	32.1%
TOTAL, REVENUES			237,843.75	250,000.00	5.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	50,000.00	400.0%
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	477,000.00	312,895.00	-34.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			487,000.00	362,895.00	-25.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	0.00	-100.0%
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			100,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			587,000.00	362,895.00	-38.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	200,000.00	200,000.00	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	37,843.75	50,000.00	32.1%
5) TOTAL, REVENUES			237,843.75	250,000.00	5.1%
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		587,000.00	362,895.00	-38.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			587,000.00	362,895.00	-38.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(349,156.25)	(112,895.00)	-67.7%
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)			(349,156.25)	(112,895.00)	-67.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,400,420.01	1,051,263.76	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,400,420.01	1,051,263.76	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,400,420.01	1,051,263.76	-24.9%
2) Ending Balance, June 30 (E + F1e)			1,051,263.76	938,368.76	-10.7%
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	1,051,263.76	938,368.76	-10.7%
Deferred Maintenance	0000	9760	*1,051,263.76*		
Deferred Maintenance	0000	9760		*938,368.76*	
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

Fund 17

Special Reserve Fund

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay.

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	101,626.22	140,000.00	37.8%
5) TOTAL, REVENUES			101,626.22	140,000.00	37.8%
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)			101,626.22	140,000.00	37.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,626.22	140,000.00	37.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,655,142.42	3,756,768.64	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,655,142.42	3,756,768.64	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,655,142.42	3,756,768.64	2.8%
2) Ending Balance, June 30 (E + F1e)			3,756,768.64	3,896,768.64	3.7%
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	3,756,768.64	3,896,768.64	3.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,748,546.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,748,546.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,748,546.89		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	141,250.00	140,000.00	-0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(39,623.78)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			101,626.22	140,000.00	37.8%
TOTAL, REVENUES			101,626.22	140,000.00	37.8%
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	101,626.22	140,000.00	37.8%
5) TOTAL, REVENUES			101,626.22	140,000.00	37.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		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)			101,626.22	140,000.00	37.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,626.22	140,000.00	37.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,655,142.42	3,756,768.64	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,655,142.42	3,756,768.64	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,655,142.42	3,756,768.64	2.8%
2) Ending Balance, June 30 (E + F1e)			3,756,768.64	3,896,768.64	3.7%
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	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	3,756,768.64	3,896,768.64	3.7%
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

Fund 35

County School Facilities Fund

This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.

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	3,883.80	0.00	-100.0%
5) TOTAL, REVENUES			3,883.80	0.00	-100.0%
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	141,419.76	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			141,419.76	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(137,535.96)	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)			(137,535.96)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142,735.96	5,200.00	-96.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,735.96	5,200.00	-96.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			142,735.96	5,200.00	-96.4%
2) Ending Balance, June 30 (E + F1e)			5,200.00	5,200.00	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	5,200.00	5,200.00	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	100,184.30		
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			100,184.30		
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)			100,184.30		
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	5,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,316.20)	0.00	-100.0%
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			3,883.80	0.00	-100.0%
TOTAL, REVENUES			3,883.80	0.00	-100.0%
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	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	141,419.76	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			141,419.76	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			141,419.76	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	3,883.80	0.00	-100.0%
5) TOTAL, REVENUES			3,883.80	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		141,419.76	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			141,419.76	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(137,535.96)	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)			(137,535.96)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142,735.96	5,200.00	-96.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,735.96	5,200.00	-96.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			142,735.96	5,200.00	-96.4%
2) Ending Balance, June 30 (E + F1e)			5,200.00	5,200.00	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	5,200.00	5,200.00	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
7710	State School Facilities Projects	5,200.00	5,200.00
Total, Restricted Balance		5,200.00	5,200.00

Fund 71

Retiree Benefit Fund

This fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefits, or both.

SANTA CRUZ
COUNTY OFFICE OF
EDUCATION

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	550,000.00	-50.0%
5) TOTAL, REVENUES			1,100,000.00	550,000.00	-50.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	761,845.00	837,100.00	9.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			761,845.00	837,100.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			338,155.00	(287,100.00)	-184.9%
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 NET POSITION (C + D4)			338,155.00	(287,100.00)	-184.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,755,828.55	16,093,983.55	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,755,828.55	16,093,983.55	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,755,828.55	16,093,983.55	2.1%
2) Ending Net Position, June 30 (E + F1e)			16,093,983.55	15,806,883.55	-1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	16,093,983.55	15,806,883.55	-1.8%
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	15,755,828.55		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			15,755,828.55		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			15,755,828.55		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,100,000.00	550,000.00	-50.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100,000.00	550,000.00	-50.0%
TOTAL, REVENUES			1,100,000.00	550,000.00	-50.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	761,845.00	837,100.00	9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			761,845.00	837,100.00	9.9%
TOTAL, EXPENSES			761,845.00	837,100.00	9.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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 + 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	1,100,000.00	550,000.00	-50.0%
5) TOTAL, REVENUES			1,100,000.00	550,000.00	-50.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		761,845.00	837,100.00	9.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			761,845.00	837,100.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			338,155.00	(287,100.00)	-184.9%
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 NET POSITION (C + D4)			338,155.00	(287,100.00)	-184.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,755,828.55	16,093,983.55	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,755,828.55	16,093,983.55	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,755,828.55	16,093,983.55	2.1%
2) Ending Net Position, June 30 (E + F1e)			16,093,983.55	15,806,883.55	-1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	16,093,983.55	15,806,883.55	-1.8%

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

Assumptions

Guiding documents provided by Business and Administration Steering Committee (BASC), School Services of California (SSC), and Department of Finance (DOF) used in preparing the Second Interim report and related multi-year projections (MYPs).

SANTA CRUZ COUNTY OFFICE OF EDUCATION

Santa Cruz County Office of Education
MULTI-YEAR ASSUMPTIONS
2026-27 Adopted Budget

LCFF Planning Factors	2024-25	2025-26	2026-27	2027-28	2028-29
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	1.07%	2.30%	2.87%	3.06%	3.34%
SSC Estimated Statutory COLA	1.07%	2.30%	2.87%	3.06%	3.34%
Santa Cruz COE COLA Used	***1.07%***	***2.30%***	***1.00%***	***1.00%***	***1.00%***

Other Planning Factors	2024-25	2025-26	2026-27	2027-28	2028-29
California Consumer Price Index (CPI)	2.86%	3.25%	3.76%	3.18%	2.76%
California Lottery - Unrestricted per ADA	$195.37	$190.00	$190.00	$190.00	$190.00
California Lottery - Restricted per ADA	$88.22	$82.00	$82.00	$82.00	$82.00
Mandate Block Grant District Grades k-8 per ADA	$38.21	$39.09	$40.41	$41.74	$43.03
Mandate Block Grant District Grades 9-12 per ADA	$73.62	$76.48	$79.27	$81.89	$84.42
Mandate Block Grant Charter Grades k-8 per ADA	$20.06	$20.52	$21.31	$22.01	$22.69
Mandate Block Grant Charter Grades 9-12 per ADA	$55.76	$58.21	$60.48	$62.48	$64.41
Interest Rate for Ten-Year Treasuries	4.23%	4.3%	4.6%	4.3%	4.3%
CalSTRS Employer Contribution Rate	19.10%	19.1%	19.1%	19.1%	19.1%
CalPERS Employer Contribution Rate	27.05%	26.81%	26.4%	26.8%	25.9%
Minimum Wage	$16.50	$16.90	$17.40	$18.00	$18.50

Average Daily Attendance (ADA)	2024-25	2025-26	2026-27	2027-28	2028-29
Alternative Education Current Year	884	847	833	820	807
Alternative Education ***Funded***	906	896	865	850	834
District Funded Special Education	98	99	99	99	99
Countywide ADA	34,068	33,976	33,844	33,580	33,319
Career Advancement Charter	207	228	228	230	230
Career Advancement Charter ***Funded***	207	***194***	***194***	230	230

Salary and Benefits	2024-25	2025-26	2026-27	2027-28	2028-29
Certificated Step & Column	1.3%	1.3%	1.3%	1.3%	1.3%
Classified Step & Column	1.2%	1.2%	1.2%	1.2%	1.2%
Health & Welfare	8.5%	7%	10%	10%	10%

Employer Rates on Payroll (Other than H&W)	2024-25	2025-26	2026-27	2027-28	2028-29
CalSTRS	19.1%	19.1%	19.1%	19.1%	19.1%
CalPERS	27.05%	26.81%	26.4%	26.8%	25.9%
Social Security (FICA/OASDI)	6.2%	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance (SUI)	0.05%	0.05%	0.05%	0.05%	0.05%
Workers Compensation	1.92%	1.88%	1.88%	1.88%	1.88%
Retiree Benefits (OPEB)	1.95%	1.95%	0%	0%	0%

Guiding documents: School Services of California (SSC) Dartboard & Fiscal Reports and BASC Common Message

*Countywide ADA projections reflect a 1% decline in subsequent years (for non-charters)

*2023-24 Alternative Education funded on greater of current year, prior year, or three prior year average ADA

*2025-26 and 2026-27 Career Advancement Charter Funded ADA is 85%, anticipated return to 100% funded in FY 2027-28

*2025-26 2nd Interim assumes a 1.5% decrease for Alt Ed Community ADA in subsequent years

*2025-26 2nd Interim assumes a decrease of 1 for Alt Ed Court ADA in subsequent years

**2026-27 Health & Welfare and OPEB rates updated

Multi-Year Projections

LEAs are required to submit, along with their budgets, multi-year (current and two subsequent fiscal years) projections for the County School Service Fund.

SANTA CRUZ
COUNTY OFFICE OF
EDUCATION

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)		33,844.00	-0.78%	33,580.00	-0.78%	33,319.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	27,990,512.00	0.63%	28,165,756.00	-0.47%	28,034,469.00
2. Federal Revenues	8100-8299	5,000,000.00	0.00%	5,000,000.00	0.00%	5,000,000.00
3. Other State Revenues	8300-8599	331,577.00	0.00%	331,577.00	0.00%	331,577.00
4. Other Local Revenues	8600-8799	3,792,550.01	0.00%	3,792,550.00	0.00%	3,792,550.00
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	(561,625.97)	340.07%	(2,471,529.00)	0.00%	(2,471,529.00)
6. Total (Sum lines A1 thru A5c)		36,553,013.04	-4.75%	34,818,354.00	-0.38%	34,687,067.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,832,412.38		7,376,940.61
b. Step & Column Adjustment				59,509.00		55,648.44
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(514,980.77)		(559,366.08)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,832,412.38	-5.82%	7,376,940.61	-6.83%	6,873,222.97
2. Classified Salaries						
a. Base Salaries				11,769,841.90		11,226,297.00
b. Step & Column Adjustment				119,854.79		140,348.10
c. Cost-of-Living Adjustment						
d. Other Adjustments				(663,399.69)		(205,632.07)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,769,841.90	-4.62%	11,226,297.00	-0.58%	11,161,013.03
3. Employee Benefits	3000-3999	10,642,894.31	-0.41%	10,598,842.21	-1.32%	10,458,716.00
4. Books and Supplies	4000-4999	2,248,569.61	-19.33%	1,813,975.00	-16.54%	1,513,975.00
5. Services and Other Operating Expenditures	5000-5999	7,700,920.78	-27.59%	5,576,545.00	-6.19%	5,231,262.00
6. Capital Outlay	6000-6999	70,001.00	-35.71%	45,001.00	0.00%	45,001.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,000,000.00	0.00%	5,000,000.00	0.00%	5,000,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,916,353.76)	-4.04%	(2,798,547.00)	-3.74%	(2,693,870.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		42,348,286.22	-8.29%	38,839,053.82	-3.22%	37,589,320.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,795,273.18)		(4,020,699.82)		(2,902,253.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,980,327.61		22,185,054.43		18,164,354.61
2. Ending Fund Balance (Sum lines C and D1)		22,185,054.43		18,164,354.61		15,262,101.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	22,185,054.43		18,164,354.61		15,262,101.61
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,185,054.43		18,164,354.61		15,262,101.61
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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	3,896,768.64		4,036,769.00		4,176,769.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,896,768.64		4,036,769.00		4,176,769.00

F. ASSUMPTIONS

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

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
Significant changes are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to Comprehensive Support and Improvement (CSI), Cal-WELL, Cal-AIM, HCAI/Capacity Grant, CA Community School Partnership Program (CCSPP), Universal Pre-Kindergarten (UPK), Learning Recovery Emergency Block Grant (LREBG), CA Apprenticeship Initiative(CAI) Dental Assisting, and k-16 Coordination grants. Positions and extra work agreements have been reduced, removed or adjusted in the subsequent years.						

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	10,097,121.00	0.00%	10,097,121.00	0.00%	10,097,121.00
2. Federal Revenues	8100-8299	2,291,803.96	-2.35%	2,238,034.00	0.00%	2,238,034.00
3. Other State Revenues	8300-8599	16,583,510.07	-4.16%	15,894,241.00	2.97%	16,365,841.00
4. Other Local Revenues	8600-8799	8,740,107.05	-1.46%	8,612,580.59	0.00%	8,612,581.00
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	561,625.97	340.07%	2,471,529.00	0.00%	2,471,529.00
6. Total (Sum lines A1 thru A5c)		38,274,168.05	2.72%	39,313,505.59	1.20%	39,785,106.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,519,250.16		8,390,329.41
b. Step & Column Adjustment				61,405.94		64,659.17
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(190,326.69)		(103,529.17)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,519,250.16	-1.51%	8,390,329.41	-0.46%	8,351,459.41
2. Classified Salaries						
a. Base Salaries				8,945,188.46		8,958,839.89
b. Step & Column Adjustment				114,879.79		107,047.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(101,228.36)		(302,098.51)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,945,188.46	0.15%	8,958,839.89	-2.18%	8,763,788.59
3. Employee Benefits	3000-3999	11,369,134.20	4.20%	11,846,771.00	2.61%	12,155,743.00
4. Books and Supplies	4000-4999	790,888.08	-5.78%	745,172.08	-1.40%	734,735.00
5. Services and Other Operating Expenditures	5000-5999	8,533,831.21	-16.95%	7,087,035.21	-6.57%	6,621,180.00
6. Capital Outlay	6000-6999	11,500,000.00	-99.22%	90,000.00	0.00%	90,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	689,422.22	0.27%	691,250.00	0.36%	693,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,422,157.77	-4.86%	2,304,351.00	-4.54%	2,199,674.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		52,769,872.10	-23.98%	40,113,748.59	-1.25%	39,610,330.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(14,495,704.05)		(800,243.00)		174,776.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,304,850.13		11,809,146.08		11,008,903.08
2. Ending Fund Balance (Sum lines C and D1)		11,809,146.08		11,008,903.08		11,183,679.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,809,146.08		11,008,903.08		11,183,679.08
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,809,146.08		11,008,903.08		11,183,679.08
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.

Significant changes are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to Comprehensive Support and Improvement(CSI), Educator Effectiveness Funds, (EEF), Cal-WELL, Cal-AIM, HCAI/Capacity Grant, Justice Assistance Grant (JAG), CA Community School Partnership Program (CCSPP),Universal Pre-Kindergarten (UPK), Learning Recovery Emergency Block Grant (LREBG), CA Apprenticeship Initiative (CAI) Dental Assisting, Workforce Development, and k-16 Coordination grants. Positions and extra work agreements have been reduced, removed or adjusted in the subsequent years.

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)		33,844.00	-0.78%	33,580.00	-0.78%	33,319.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	38,087,633.00	0.46%	38,262,877.00	-0.34%	38,131,590.00
2. Federal Revenues	8100-8299	7,291,803.96	-0.74%	7,238,034.00	0.00%	7,238,034.00
3. Other State Revenues	8300-8599	16,915,087.07	-4.07%	16,225,818.00	2.91%	16,697,418.00
4. Other Local Revenues	8600-8799	12,532,657.06	-1.02%	12,405,130.59	0.00%	12,405,131.00
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)		74,827,181.09	-0.93%	74,131,859.59	0.46%	74,472,173.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,351,662.54		15,767,270.02
b. Step & Column Adjustment				120,914.94		120,307.61
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(705,307.46)		(662,895.25)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,351,662.54	-3.57%	15,767,270.02	-3.44%	15,224,682.38
2. Classified Salaries						
a. Base Salaries				20,715,030.36		20,185,136.89
b. Step & Column Adjustment				234,734.58		247,395.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(764,628.05)		(507,730.58)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,715,030.36	-2.56%	20,185,136.89	-1.29%	19,924,801.62
3. Employee Benefits	3000-3999	22,012,028.51	1.97%	22,445,613.21	0.75%	22,614,459.00
4. Books and Supplies	4000-4999	3,039,457.69	-15.80%	2,559,147.08	-12.13%	2,248,710.00
5. Services and Other Operating Expenditures	5000-5999	16,234,751.99	-22.00%	12,663,580.21	-6.41%	11,852,442.00
6. Capital Outlay	6000-6999	11,570,001.00	-98.83%	135,001.00	0.00%	135,001.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,689,422.22	0.03%	5,691,250.00	0.04%	5,693,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(494,195.99)	0.00%	(494,196.00)	0.00%	(494,196.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				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)		95,118,158.32	-17.00%	78,952,802.41	-2.22%	77,199,650.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(20,290,977.23)		(4,820,942.82)		(2,727,477.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		54,285,177.74		33,994,200.51		29,173,257.69
2. Ending Fund Balance (Sum lines C and D1)		33,994,200.51		29,173,257.69		26,445,780.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11,809,146.08		11,008,903.08		11,183,679.08
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	22,185,054.43		18,164,354.61		15,262,101.61
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,994,200.51		29,173,257.69		26,445,780.69
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,896,768.64		4,036,769.00		4,176,769.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,896,768.64		4,036,769.00		4,176,769.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.10%		5.11%		5.41%
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):						
SC						
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)		9,033,658.00		9,033,658.00		9,033,658.00
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)		95,118,158.32		78,952,802.41		77,199,650.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		95,118,158.32		78,952,802.41		77,199,650.00
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)		95,118,158.32		78,952,802.41		77,199,650.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,902,363.17		2,368,584.07		2,315,989.50
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,671,000.00		792,000.00		792,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,671,000.00		2,368,584.07		2,315,989.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2025-26 Estimated Actuals
2026-27 Proposed Budget for Adoption

	Various General Unrestricted	06XX/1400 Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	CATS Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	14,668,392	15,102,515	-	29,770,907	10,097,121	-	-	-	10,097,121	39,868,028
Federal Revenues	-	-	-	-	534,370	1,489,167	-	-	2,023,537	2,023,537
Federal Pass Through	5,650,944	-	-	5,650,944	-	-	-	-	-	5,650,944
Other State Revenues	331,577	1,814	-	333,391	4,412,662	12,856,110	-	-	17,268,772	17,602,163
Other Local Revenues	3,501,313	500	-	3,501,813	-	-	-	11,081,786	11,081,786	14,583,598
Total Revenue	**24,152,226**	**15,104,829**	**-**	**39,257,055**	**15,044,153**	**14,345,277**	**-**	**11,081,786**	**40,471,216**	**79,728,271**
Expenditures										
Certificated Salaries	2,547,855	4,442,509	82,277	7,072,641	4,437,282	2,974,465	-	1,540,160	8,951,907	16,024,549
Classified Salaries	7,746,919	2,485,721	27,590	10,260,230	4,310,739	1,603,107	481,484	2,212,533	8,607,864	18,868,094
Employee Benefits	5,906,703	4,005,902	53,577	9,966,183	5,844,810	3,535,879	304,484	1,712,270	11,397,442	21,363,625
Books and Supplies	839,539	902,915	11,346	1,753,799	62,132	315,118	140,323	254,692	772,266	2,526,065
Services, Other Operating Expenditures	4,399,885	1,961,122	24,172	6,385,178	1,175,296	4,929,097	447,200	3,430,040	9,981,633	16,366,811
Capital Outlay	135,112	40,957	-	176,069	-	53,507	-	432,908	486,415	662,484
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	5,650,944	-	-	5,650,944	-	-	-	-	-	5,650,944
Indirect Costs	(3,416,288)	1,012,737	12,943	(2,390,608)	935,213	744,281	101,164	438,072	2,218,730	(171,878)
Total Expenditures	**23,810,667**	**14,851,863**	**211,906**	**38,874,436**	**16,765,473**	**14,155,455**	**1,474,655**	**10,020,675**	**42,416,257**	**81,290,693**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(79,222)	(30,000)	-	(109,222)	-	-	-	-	-	(109,222)
Other Financing Sources	-	-	-	-	-	-	-	7,210,000	7,210,000	7,210,000
Contributions	(1,907,342)	(691,468)	211,906	(2,386,905)	703,313	0	1,200,000	483,591.90	2,386,905	-
Total Transfers	**(1,986,564)**	**(721,468)**	**211,906**	**(2,496,126)**	**703,313**	**0**	**1,200,000**	**7,693,592**	**9,596,905**	**7,100,778**
Beginning Balance	**24,872,351**	**5,221,484.30**	**0**	**30,093,835**	**1,599,260.56**	**3,347,150.64**	**1,647,800.05**	**12,058,775.43**	**18,652,987**	**48,746,822**
Audit Adjustment	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Adjusted Beginning Balance	**24,872,351**	**5,221,484**	**0**	**30,093,835**	**1,599,261**	**3,347,151**	**1,647,800**	**12,058,775**	**18,652,987**	**48,746,822**
Net Increase (Decrease) in Fund Balance	**(1,645,006)**	**(468,502)**	**(0)**	**(2,113,508)**	**(1,018,007)**	**189,822**	**(274,655)**	**8,754,703**	**7,651,863**	**5,538,356**
Ending Fund Balance	**23,227,345**	**4,752,982**	**-**	**27,980,328**	**581,254**	**3,536,973**	**1,373,145**	**20,813,478**	**26,304,850**	**54,285,177.74**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**581,254**	**3,536,973.12**	**1,373,145**	**20,813,478**	**26,304,850**	**26,304,850**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Assigned	**23,227,345**	**4,752,982**	**-**	**27,980,328**	**-**	**-**	**-**	**-**	**-**	**27,980,328**
Assigned (Deferred Maintenance)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Committed (COPS)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Reserve for Economic Certainty	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2025-26 Estimated Actuals
2026-27 Proposed Budget for Adoption

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capitaly Outlay	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues													
LCFF Revenues	39,868,028	2,598,759	-	-	-	-	200,000	-	-	-	-	-	42,666,787
Federal Revenues	2,023,537	475,932	-	-	350,144	77,500	-	-	-	-	-	-	2,927,113
Federal Pass Through	5,650,944	-	4,094,661	-	-	-	-	-	-	-	-	-	9,745,605
Other State Revenues	17,602,163	500,125	4,439,155	90,657	1,018,815	84,500	-	-	-	-	-	-	23,735,416
Other Local Revenues	14,583,598	529,076	34,102	626	288,649	866	37,844	101,626	3,884	(50,429)	-	1,100,000	16,629,844
Total Revenue	**79,728,271**	**4,103,892**	**8,567,919**	**91,284**	**1,657,607**	**162,866**	**237,844**	**101,626**	**3,884**	**(50,429)**	**-**	**1,100,000**	**95,704,764**
Expenditures													
Certificated Salaries	16,024,549	1,542,783	-	30,001	20,711	-	-	-	-	-	-	-	17,618,044
Classified Salaries	18,868,094	910,920	-	62,177	521,292	-	-	-	-	-	-	-	20,362,483
Employee Benefits	21,363,625	1,345,803	-	62,939	332,463	-	-	-	-	-	-	-	23,104,829
Books and Supplies	2,526,065	323,855	-	-	54,292	187,538	-	-	-	-	-	-	3,091,749
Services, Other Operating Expenditures	16,366,811	554,700	-	2,352	563,125	-	487,000	-	-	-	-	761,845	18,735,833
Capital Outlay	662,484	-	-	-	-	-	100,000	-	141,420	-	-	-	903,904
Other Outgo	-	-	3,558,289	-	-	-	-	-	-	-	-	-	3,558,289
Pass Through	5,650,944	-	4,094,661	-	-	-	-	-	-	-	-	-	9,745,605
Indirect Costs	(171,878)	59,958	-	5,141	106,779	-	-	-	-	-	-	-	0
Total Expenditures	**81,290,693**	**4,738,019**	**7,652,950**	**162,611**	**1,598,661**	**187,538**	**587,000**	**-**	**141,420**	**-**	**-**	**761,845**	**97,120,736**
Interfund Transfers													
Transfers In	-	-	-	79,222	-	30,000	-	-	-	-	-	-	109,222
Transfers Out	(109,222)	-	-	-	-	-	-	-	-	-	-	-	(109,222)
Other Financing Sources	7,210,000	-	-	-	-	-	-	-	-	-	-	-	7,210,000
Contributions	-	0	-	-	-	-	-	-	-	-	-	-	0
Total Transfers	**7,100,778**	**0**	**-**	**79,222**	**-**	**30,000**	**-**	**-**	**-**	**-**	**-**	**-**	**7,210,000**
Beginning Balance	**48,746,822**	**1,953,948**	**473,563**	**25,373**	**247,299**	**26,775**	**1,400,420**	**3,655,142**	**142,736**	**50,429**	**-**	**15,755,828**	**72,478,336**
Audit Adjustment	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Adjusted Beginning Balance	**48,746,822**	**1,953,948**	**473,563**	**25,373**	**247,299**	**26,775**	**1,400,420**	**3,655,142**	**142,736**	**50,429**	**-**	**15,755,828**	**72,478,336**
Net Increase (Decrease) in Fund Balance	**5,538,356**	**(634,127)**	**914,969**	**7,895**	**58,946**	**5,329**	**(349,156)**	**101,626**	**(137,536)**	**(50,429)**	**-**	**338,155**	**5,794,028**
Ending Fund Balance	**54,285,178**	**1,319,821**	**1,388,532**	**33,268**	**306,245**	**32,104**	**1,051,264**	**3,756,769**	**5,200**	**0**	**-**	**16,093,983**	**78,272,363**
Components of Ending Fund Balance:													
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**26,304,850**	**106,152**	**1,388,532**	**-**	**303,193**	**32,104**	**-**	**-**	**5,200**	**-**	**-**	**16,093,983**	**44,234,014**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**1,051,264**	**-**	**-**	**-**	**-**	**-**	**1,051,264**
Assigned	**27,980,328**	**1,071,529**	**-**	**33,268**	**3,052**	**0**			**-**	**-**	**-**	**-**	**29,088,177**
Assigned (Deferred Maintenance)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Committed (COPS)	**-**				**-**					**0**	**-**		**0**
Reserve for Economic Certainty	**-**	**142,140.57**						**3,756,769**					**3,898,909**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2026-27
2026-27 Proposed Budget for Adoption

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	CATS Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	14,419,110	13,571,402	-	27,990,512	10,097,121	-	-	-	10,097,121	38,087,633
Federal Revenues	-	-	-	-	534,370	1,757,434	-	-	2,291,804	2,291,804
Federal Pass Through	5,000,000	-	-	5,000,000	-	-	-	-	-	5,000,000
Other State Revenues	331,577	-	-	331,577	5,824,691	10,758,819	-	-	16,583,510	16,915,087
Other Local Revenues	3,792,550	-	-	3,792,550	-	-	-	8,740,107	8,740,107	12,532,657
Total Revenue	**23,543,237**	**13,571,402**	**-**	**37,114,639**	**16,456,182**	**12,516,253**	**-**	**8,740,107**	**37,712,542**	**74,827,181**
Expenditures										
Certificated Salaries	2,975,544	4,772,201	84,668	7,832,412	4,628,522	2,444,628	-	1,446,100	8,519,250	16,351,663
Classified Salaries	8,733,038	2,985,517	51,286	11,769,842	4,332,700	1,417,563	591,990	2,602,935	8,945,188	20,715,030
Employee Benefits	6,226,442	4,348,083	68,369	10,642,894	5,762,662	3,321,002	370,044	1,915,427	11,369,134	22,012,029
Books and Supplies	1,338,643	884,401	25,526	2,248,570	76,668	226,723	287,001	200,496	790,888	3,039,458
Services, Other Operating Expenditures	6,524,103	1,076,748	100,070	7,700,921	1,038,583	4,842,159	460,899	2,192,190	8,533,831	16,234,752
Capital Outlay	70,001	-	-	70,001	-	80,000	-	11,420,000	11,500,000	11,570,001
Other Outgo	-	-	-	-	-	-	-	689,422	689,422	689,422
Pass Through	5,000,000	-	-	5,000,000	-	-	-	-	-	5,000,000
Indirect Costs	(4,438,733)	1,497,549	24,831	(2,916,354)	1,084,613	657,641	169,371	510,533	2,422,158	(494,196)
Total Expenditures	**26,429,038**	**15,564,499**	**354,750**	**42,348,286**	**16,923,747**	**12,989,716**	**1,879,305**	**20,977,104**	**52,769,872**	**95,118,158**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(462,427)	(453,948)	354,750	(561,626)	467,566	-	1,275,000	(1,180,940)	561,626	-
Total Transfers	**(462,427)**	**(453,948)**	**354,750**	**(561,626)**	**467,566**	**-**	**1,275,000**	**(1,180,940)**	**561,626**	**-**
Beginning Balance	**23,227,345**	**4,752,982**	**-**	**27,980,328**	**581,254**	**3,536,973**	**1,373,145**	**20,813,478**	**26,304,850**	**54,285,178**
Net Increase (Decrease) in Fund Balance	**(3,348,228)**	**(2,447,045)**	**-**	**(5,795,273)**	**-**	**(473,463)**	**(604,305)**	**(13,417,937)**	**(14,495,705)**	**(20,290,978)**
Ending Fund Balance	**19,879,117**	**2,305,937**	**-**	**22,185,055**	**581,254**	**3,063,510**	**768,840**	**7,395,541**	**11,809,145**	**33,994,200**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**581,254**	**3,063,510**	**768,840**	**7,395,541**	**11,809,145**	**11,809,145**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Assigned	**19,879,117**	**2,305,937**	**-**	**22,185,055**	**-**	**-**	**-**	**-**	**-**	**22,185,055**
Assigned (Deferred Maintenance)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Committed (COPS)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Reserve for Economic Certainty	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2026-27
2026-27 Proposed Budget for Adoption

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	
	General Fund	**Charter**	**SELPA Pass-Through**	**Adult Education Block Grant**	**Child Development**	**Cafeteria**	**Deferred Maintenance**	**Special Reserve**	**County Schools Facility**	**Capital Outlay**	**Debt Service**	**Retiree Benefit Trust**	**Total of All Funds**
Revenues													
LCFF Revenues	38,087,633	2,666,633	-	-	-	-	200,000	-	-	-	-	-	40,954,266
Federal Revenues	2,291,804	657,438	-	-	306,768	77,500	-	-	-	-	-	-	3,333,510
Federal Pass Through	5,000,000	-	4,149,924	-	-	-	-	-	-	-	-	-	9,149,924
Other State Revenues	16,915,087	459,178	4,883,734	91,908	1,226,272	84,500	-	-	-	-	-	-	23,660,679
Other Local Revenues	12,532,657	471,370	65,000	500	262,044	1,500	50,000	140,000	-	-	-	550,000	14,073,071
Total Revenue	**74,827,181**	**4,254,619**	**9,098,658**	**92,408**	**1,795,084**	**163,500**	**250,000**	**140,000**	**-**	**-**	**-**	**550,000**	**91,171,450**
Expenditures													
Certificated Salaries	16,351,663	1,642,253	-	24,936	11,250	-	-	-	-	-	-	-	18,030,102
Classified Salaries	20,715,030	1,061,403	-	22,369	547,725	-	-	-	-	-	-	-	22,346,528
Employee Benefits	22,012,029	1,716,308	-	30,035	338,622	-	-	-	-	-	-	-	24,096,994
Books and Supplies	3,039,458	243,072	-	10,298	99,726	176,000	-	-	-	-	-	-	3,568,553
Services, Other Operating Expenditures	16,234,752	244,889	-	-	622,442	-	362,895	-	-	-	-	837,100	18,302,078
Capital Outlay	11,570,001	-	-	-	-	-	-	-	-	-	-	-	11,570,001
Other Outgo	689,422	-	4,883,734	-	-	-	-	-	-	-	-	-	5,573,156
Pass Through	5,000,000	-	4,149,924	-	-	-	-	-	-	-	-	-	9,149,924
Indirect Costs	(494,196)	333,830	-	4,271	156,095	-	-	-	-	-	-	-	-
Total Expenditures	**95,118,158**	**5,241,756**	**9,033,658**	**91,908**	**1,775,860**	**176,000**	**362,895**	**-**	**-**	**-**	**-**	**837,100**	**112,637,335**
Interfund Transfers													
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Beginning Balance	**54,285,178**	**1,319,821**	**1,388,532**	**33,268**	**306,245**	**32,104**	**1,051,264**	**3,756,769**	**5,200**	**0**	**-**	**16,093,983**	**78,272,363**
Net Increase (Decrease) in Fund Balance	**(20,290,978)**	**(987,137)**	**65,000**	**500**	**19,224**	**(12,500)**	**(112,895)**	**140,000**	**-**	**-**	**-**	**(287,100)**	**(21,465,886)**
Ending Fund Balance	**33,994,200**	**332,684**	**1,453,532**	**33,768**	**325,469**	**19,604**	**938,369**	**3,896,769**	**5,200**	**-**	**-**	**15,806,883**	**56,806,477**
Components of Ending Fund Balance:													
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**11,809,145**	**76,057**	**1,453,532**	**-**	**322,590**	**19,604**	**-**	**-**	**5,200**	**-**	**-**	**15,806,883**	**29,493,011**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**938,369**	**-**	**-**	**-**	**-**	**-**	**938,369**
Assigned	**22,185,055**	**99,374**	**-**	**33,768**	**2,879**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**22,321,076**
Assigned (Deferred Maintenance)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Committed (COPS)	**-**	**-**	**-**	**-**	**-**					**-**	**-**		**-**
Reserve for Economic Certainty	**-**	**157,253**					**-**	**3,896,769**		**-**	**-**		**4,054,021**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2027-28
2026-27 Proposed Budget for Adoption

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	14,735,886	13,429,870	-	28,165,756	10,097,121	-	-	-	10,097,121	38,262,877
Federal Revenues	-	-	-	-	534,370	1,703,664	-	-	2,238,034	2,238,034
Federal Pass Through	5,000,000	-	-	5,000,000	-	-	-	-	-	5,000,000
Other State Revenues	331,577	-	-	331,577	6,179,377	9,714,864	-	-	15,894,241	16,225,818
Other Local Revenues	3,792,550	-	-	3,792,550	-	-	-	8,612,581	8,612,580.59	12,405,131
Total Revenue	**23,860,013**	**13,429,870**	**-**	**37,289,883**	**16,810,868**	**11,418,528**	**-**	**8,612,581**	**36,841,977**	**74,131,860**
Expenditures										
Certificated Salaries	2,806,933	4,484,239	85,768	7,376,941	4,688,693	2,275,801	-	1,425,836	8,390,329	15,767,270
Classified Salaries	8,353,051	2,821,344	51,902	11,226,297	4,384,692	1,423,585	599,094	2,551,469	8,958,840	20,185,137
Employee Benefits	6,435,346	4,091,126	72,370	10,598,842	6,139,224	3,385,309	390,972	1,931,266	11,846,771	22,445,614
Books and Supplies	1,304,048	484,401	25,526	1,813,975	76,668	188,062	287,001	193,441	745,172	2,559,148
Services, Other Operating Expenditures	4,599,727	876,748	100,070	5,576,545	888,583	3,977,890	60,899	2,159,663	7,087,035	12,663,580
Capital Outlay	45,001	-	-	45,001	-	80,000	-	10,000	90,000	135,001
Other Outgo	-	-	-	-	-	-	-	691,250	691,250	691,250
Pass Through	5,000,000	-	-	5,000,000	-	-	-	-	-	5,000,000
Indirect Costs	(4,320,926)	1,497,549	24,831	(2,798,547)	1,100,574	563,723	138,051	502,003	2,304,351	(494,196)
Total Expenditures	**24,223,181**	**14,255,406**	**360,466**	**38,839,053**	**17,278,433**	**11,894,369**	**1,476,017**	**9,464,928**	**40,113,748**	**78,952,801**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(2,378,047)	(453,948)	360,467	(2,471,529)	467,566	-	1,275,000	728,963	2,471,529	-
Total Transfers	**(2,378,047)**	**(453,948)**	**360,467**	**(2,471,529)**	**467,566**	**-**	**1,275,000**	**728,963**	**2,471,529**	**-**
Beginning Balance	**19,879,117**	**2,305,937**	**-**	**22,185,055**	**581,254**	**3,063,510**	**768,840**	**7,395,541**	**11,809,145**	**33,994,200**
Net Increase (Decrease) in Fund Balance	**(2,741,215)**	**(1,279,485)**	**-**	**(4,020,700)**	**-**	**(475,841)**	**(201,017)**	**(123,384)**	**(800,242)**	**(4,820,942)**
Ending Fund Balance	**17,137,902**	**1,026,452**	**-**	**18,164,355**	**581,254**	**2,587,669**	**567,823**	**7,272,157**	**11,008,903**	**29,173,258**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**581,254**	**2,587,669**	**567,823**	**7,272,157**	**11,008,903**	**11,008,903**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Assigned	**17,137,902**	**1,026,452**	**-**	**18,164,355**	**-**	**-**	**-**	**-**	**-**	**18,164,355**
Assigned (Deferred Maintenance)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Committed (COPS)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2028-29
2026-27 Proposed Budget for Adoption

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	14,751,522	13,282,947	-	28,034,469	10,097,121	-	-	-	10,097,121	38,131,590
Federal Revenues	-	-	-	-	534,370	1,703,664	-	-	2,238,034	2,238,034
Federal Pass Through	5,000,000	-	-	5,000,000	-	-	-	-	-	5,000,000
Other State Revenues	331,577	-	-	331,577	6,650,977	9,714,864	-	-	16,365,841	16,697,418
Other Local Revenues	3,792,550	-	-	3,792,550	-	-	-	8,612,581	8,612,581	12,405,131
Total Revenue	**23,875,649**	**13,282,947**	**-**	**37,158,596**	**17,282,468**	**11,418,528**	**-**	**8,612,581**	**37,313,577**	**74,472,173**
Expenditures										
Certificated Salaries	2,743,805	4,042,534	86,883	6,873,222.97	4,749,646	2,157,441	-	1,444,372	8,351,459	15,224,682
Classified Salaries	8,453,288	2,655,200	52,525	11,161,012.57	4,437,309	1,236,722	606,283	2,483,475	8,763,789	19,924,801
Employee Benefits	6,638,120	3,744,630	75,966	10,458,716	6,476,033	3,318,044	407,210	1,954,456	12,155,743	22,614,460
Books and Supplies	1,204,048	284,401	25,526	1,513,975	76,668	179,625	287,001	191,441	734,735	2,248,710
Services, Other Operating Expenditures	4,254,444	876,748	100,070	5,231,262	888,583	3,583,705	60,899	2,087,993	6,621,180	11,852,442
Capital Outlay	45,001	-	-	45,001	-	80,000	-	10,000	90,000	135,001
Other Outgo	-	-	-	-	-	-	-	693,750	693,750	693,750
Pass Through	5,000,000	-	-	5,000,000	-	-	-	-	-	5,000,000
Indirect Costs	(4,216,249)	1,497,549	24,831	(2,693,870)	1,121,796	460,288	138,051	479,539	2,199,674	(494,196)
Total Expenditures	**24,122,458**	**13,101,062**	**365,800**	**37,589,320**	**17,750,034**	**11,015,825**	**1,499,444**	**9,345,027**	**39,610,330**	**77,199,649**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(2,383,381)	(453,948)	365,801	(2,471,529)	467,566	-	1,275,000	728,963	2,471,529	-
Total Transfers	**(2,383,381)**	**(453,948)**	**365,801**	**(2,471,529)**	**467,566**	**-**	**1,275,000**	**728,963**	**2,471,529**	**-**
Beginning Balance	**17,137,902**	**1,026,452**	**-**	**18,164,354.61**	**581,254**	**2,587,669**	**567,823**	**7,272,157**	**11,008,903**	**29,173,258**
Net Increase (Decrease) in Fund Balance	**(2,630,190)**	**(272,063)**	**-**	**(2,902,253)**	**-**	**402,703**	**(224,444)**	**(3,483)**	**174,776**	**(2,727,477)**
Ending Fund Balance	**14,507,712**	**754,389**	**-**	**15,262,102**	**581,254**	**2,990,372**	**343,379**	**7,268,674**	**11,183,679**	**26,445,781**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**581,254**	**2,990,372**	**343,379**	**7,268,674**	**11,183,679**	**11,183,679**
Assigned	**14,507,712**	**754,389**	**-**	**15,262,101.61**	**-**	**-**	**-**	**-**	**-**	**15,262,102**
Assigned (Deferred Maintenance)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Committed (COPS)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other Forms

Form A - Average Daily Attendance

Form DEBT - Schedule of Long Term Liabilities

Form ESMOE - Every Student Succeeds Act Maintenance of Effort

Form ICR - Indirect Cost Rate Worksheet

Form CASH - Cashflow Worksheet

Form L - Lottery

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	7.00	10.00	38.00	7.00	10.00	19.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	768.00	837.00	858.00	758.00	823.00	846.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	775.00	847.00	896.00	765.00	833.00	865.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	92.00	92.00	92.00	92.00	92.00	92.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	7.00	7.00	7.00	7.00	7.00	7.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	99.00	99.00	99.00	99.00	99.00	99.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	874.00	946.00	995.00	864.00	932.00	964.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	33,976.00	33,976.00	33,976.00	33,844.00	33,844.00	33,844.00
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	228.00	235.00	194.00	235.00	235.00	200.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	228.00	235.00	194.00	235.00	235.00	200.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	228.00	235.00	194.00	235.00	235.00	200.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00	10,339,172.22		10,339,172.22	689,422.22
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	572,600.61		572,600.61	200,242.83		772,843.44	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	572,600.61	0.00	572,600.61	10,539,415.05	0.00	11,112,015.66	689,422.22
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	86,137,933.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,397,165.05
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,706,464.12
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	662,483.94
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,650,943.78
5. Interfund Transfers Out	All	9300	7600-7629	109,221.83
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,202.30
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,139,315.97
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	24,671.33
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				75,626,124.13

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)	1,082.00
B. Expenditures per ADA (Line I.E divided by Line II.A)	69,894.75

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	61,995,561.27	57,599.56
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	61,995,561.27	57,599.56
B. Required effort (Line A.2 times 90%)	55,796,005.14	51,839.60
C. Current year expenditures (Line I.E and Line II.B)	75,626,124.13	69,894.75
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	5,503,179.05
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	53,151,957.17

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)	10.35%

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.	0.00

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)	3,982,821.54
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,352,470.12

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	97,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	4,509.23
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)	393,473.11
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)	63,572.24
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)	6,894,346.24
9. Carry-Forward Adjustment (Part IV, Line F)	1,206,532.33
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,100,878.57
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,805,879.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,428,751.69
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,717,683.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	36,425.52
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,212,832.20
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,686,621.99
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)	2,922,252.74
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)	1,557,960.54
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)	3,408,199.45
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)	557,192.29
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)	157,469.69
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,451,792.84
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)	72,943,061.60
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)	9.45%
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)	11.11%

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)	6,894,346.24
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(311,910.27)
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 (7.37%) times Part III, Line B19); zero if negative	1,206,532.33
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.37%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.58%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,206,532.33
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,206,532.33

Approved indirect cost rate: 7.37%

Highest rate used in any program: 7.58%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	360,611.30	26,287.15	7.29%
01	3025	106,033.17	7,814.64	7.37%
01	3183	93,610.88	6,899.12	7.37%
01	3310	403,063.58	29,002.42	7.20%
01	3385	96,595.22	5,708.78	5.91%
01	3724	506,368.08	37,319.32	7.37%
01	4035	29,274.38	2,157.52	7.37%
01	4127	99.66	7.34	7.37%
01	5630	96,010.85	7,076.00	7.37%
01	5810	195,210.61	14,387.03	7.37%
01	6018	3,142,990.10	231,638.37	7.37%
01	6054	287,457.54	21,185.62	7.37%
01	6057	128,054.85	9,409.80	7.35%
01	6266	112,373.01	8,281.89	7.37%
01	6332	149,081.77	10,987.33	7.37%
01	6333	368,400.29	27,151.10	7.37%
01	6371	3,200.00	235.84	7.37%
01	6383	348,237.79	24,443.44	7.02%
01	6388	144,230.76	5,769.24	4.00%
01	6500	14,003,585.68	837,675.20	5.98%
01	6510	894,634.15	53,806.70	6.01%
01	6520	71,318.80	5,256.20	7.37%
01	6546	51,068.43	3,763.74	7.37%
01	6680	34,925.96	2,574.04	7.37%
01	6685	34,925.96	2,574.04	7.37%
01	6695	90,223.82	6,649.50	7.37%
01	6770	142,944.92	1,429.71	1.00%
01	7366	212,271.40	15,644.40	7.37%
01	7399	93,074.80	6,859.61	7.37%
01	7435	232,339.44	17,123.41	7.37%
01	7810	3,772,024.76	250,375.56	6.64%
01	8150	1,373,491.08	101,163.79	7.37%
01	9010	9,149,694.64	438,072.24	4.79%
09	3182	439,712.21	32,406.79	7.37%

09	3310	3,551.27	261.73	7.37%
09	6019	50,535.60	3,724.47	7.37%
09	6266	19,799.76	1,459.24	7.37%
09	6500	290,626.40	19,512.98	6.71%
09	6546	12,492.33	920.69	7.37%
09	7435	22,693.38	1,672.50	7.37%
11	6391	102,822.23	5,141.06	5.00%
12	5035	135,052.38	9,953.36	7.37%
12	5055	105,298.50	7,760.50	7.37%
12	5160	85,758.60	6,320.40	7.37%
12	6045	7,453.66	549.34	7.37%
12	6100	2,331.19	171.81	7.37%
12	6102	94,736.41	7,177.38	7.58%
12	6110	341,898.11	25,197.89	7.37%
12	6123	7,823.66	576.60	7.37%
12	6127	274,795.95	20,252.46	7.37%
12	6128	182,323.29	13,437.23	7.37%
12	9010	214,321.09	15,381.84	7.18%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,099,538.53	19,774.28	301,365.43	1,420,678.24
2. State Lottery Revenue	8560	241,065.00		35,630.00	276,695.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,340,603.53	19,774.28	336,995.43	1,697,373.24
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	57,514.00		0.00	57,514.00
2. Classified Salaries	2000-2999	47,294.63		0.00	47,294.63
3. Employee Benefits	3000-3999	8,041.84		0.00	8,041.84
4. Books and Supplies	4000-4999	234,492.27		80,680.74	315,173.01
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	110,614.03			110,614.03
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			21,530.00	21,530.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		457,956.77	0.00	102,210.74	560,167.51
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	882,646.76	19,774.28	234,784.69	1,137,205.73

D. COMMENTS:

Access to online instructional curriculum and materials.

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

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

SANTA CRUZ COUNTY OFFICE OF EDUCATION
2025-26 ESTIMATED ACTUALS FORM CASH

		2025-26 Estimated Actuals	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	**47,254,180**	47,254,180	42,215,517	43,169,612	44,175,291	41,709,544	38,344,607	45,526,896	42,952,106	42,913,830	41,163,161	47,026,283	47,900,382	52,671,666	47,254,180.35
B. Receipts																
Revenue Limit:																
State Aid	8010-8019	***22,943,209***	(1,190,695)	942,669	2,719,186	1,696,804	1,696,804	2,719,187	857,568	3,351,338	1,654,534	2,207,457	1,654,534	-	4,633,822	22,943,209
Property Tax	8020-8079	***17,124,121***	-	61,111	232,068	63,367	46,276	7,942,510	-	12,714	24,963	6,400,318	1,482,683	31,881	826,232	17,124,121
Other	8080-8099	***(199,302)***	-	143	-	99	-	-	-	-	-	-	-	-	(199,544)	(199,302)
Federal Revenues	8100-8299	***7,674,481***	16,544	1,558,357	127,495	1,411,121	11,221	219,738	1,031,986	1,547,005	374,297	53,495	1,693,053	1,232,871	(1,602,702)	7,674,481
Other State Rev	8300-8599	***17,602,163***	1,299,761	951,205	1,447,912	294,446	2,019,942	501,356	990,799	639,662	1,186,221	863,791	1,317,300	1,923,549	4,166,219	17,602,163
Other Local Rev	8600-8799	***14,583,598***	(335,848)	699,632	222,118	554,639	664,728	1,403,204	23	1,304,342	807,374	1,965,216	1,764,870	2,904,413	2,628,885	14,583,598
Interfund Transfers	8910-8929	***-***	15,072	-	-	12,986	-	-	-	0	-	-	-	(28,058)		0
All Other Financing	8931-8979	***7,210,000***	-	-	-	-	-	-	-			-	-	7,210,000		7,210,000
Total Receipts		***86,938,271***	**(195,165)**	**4,213,117**	**4,748,779**	**4,033,461**	**4,438,972**	**12,785,995**	**2,880,377**	**6,855,061**	**4,047,390**	**11,490,277**	**7,912,440**	**13,274,656**	**10,452,912**	**86,938,271**
C. Disbursements																
Certificated Salary	1000-1999	***16,024,549***	444,764	1,518,368	1,367,661	1,399,791	1,432,618	1,420,382	1,434,456	1,401,577	1,397,130	1,421,025	1,405,335	999,855	381,588	16,024,549
Classified Salary	2000-2999	***18,868,094***	980,706	1,647,024	1,559,930	1,607,032	1,624,176	1,618,136	1,595,321	1,609,580	1,629,753	1,647,651	1,651,804	1,523,159	173,821	18,868,094
Employee Benefits	3000-3999	***21,363,625***	842,922	1,769,897	1,748,878	1,729,305	1,801,233	1,791,902	1,784,187	1,791,435	1,806,164	1,816,289	1,814,318	1,789,547	877,547	21,363,625
Supplies/Services	4000-5999	***18,892,876***	665,109	1,480,358	825,562	1,246,116	1,379,690	1,156,318	677,882	873,885	1,400,273	1,015,851	1,502,184	4,302,510	2,367,137	18,892,876
Capital Outlays	6000-6599	***662,484***	-	66,684	181,043	35,519	49,657	4,524	89,333	1,074	157,543	16,740	4,800	115,528	(59,962)	662,484
Other Outgo	7000-7499	***5,479,066***	-	1,467,819	(20,408)	-	1,395,481	(22,002)	(21,975)	1,562,368	(16,695)	(1,673)	1,240,639	(321,431)	216,943	5,479,066
Interfund Transf Out	7600-7629	***109,222***	-	-		-	-	-	-	-		79,222	-	-	30,000	109,222
Other Financing Uses	7630-7699	***-***	-	-	-	-	-	-	-			-	-	-		-
Total Disbursements		***81,399,915***	**2,933,502**	**7,950,150**	**5,662,665**	**6,017,764**	**7,682,855**	**5,969,261**	**5,559,204**	**7,239,920**	**6,374,168**	**5,995,105**	**7,619,079**	**8,409,168**	**3,987,074**	**81,399,915**
Accounts Receivable	9120-9330	10,592,926	1,302,403	5,538,240	885,961	132,792	377,661	7,531	107,465	41,485	300,273	(57,067)	173,968	(4,667,807)	6,450,020	10,592,926
Accounts Payable	9510-9659	(9,100,284)	(3,212,399)	(847,112)	1,033,604	(614,237)	(498,715)	358,024	(3,427)	305,097	275,836	425,017	406,771	4,573,602	(11,302,344)	(9,100,284)
D. Net Cash Flow			**(5,038,664)**	**954,095**	**1,005,679**	**(2,465,746)**	**(3,364,938)**	**7,182,289**	**(2,574,790)**	**(38,276)**	**(1,750,669)**	**5,863,122**	**874,099**	**4,771,283**	**1,613,513**	**7,030,999**
E. Ending Cash			**42,215,517**	**43,169,612**	**44,175,291**	**41,709,544**	**38,344,607**	**45,526,896**	**42,952,106.3**	**42,913,830**	**41,163,161**	**47,026,283**	**47,900,382**	**52,671,666**	**54,285,179**	**54,285,179**

ACTUAL = BLUE
TENTATIVE = PURPLE
PROJECTED = ORANGE