

Plumas County Office of Education

Proposed Budget

2026-2027



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Wednesday, March 11, 2025

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Introduction

The Executive Summary provides an overview of the financial information included in the Plumas County Office of Education's (PCOE) Adopted Budget for Fiscal Year 2026-27. The budget is intended to communicate the County Office's financial plan for supporting countywide educational services, instructional programs, and administrative operations while maintaining fiscal stability and compliance with state requirements.

The 2026-27 budget reflects the Governor's May Revision, statewide planning assumptions provided by the California Department of Education (CDE), Business and Administration Steering Committee (BASC), School Services of California (SSC), and other professional organizations. The budget incorporates projected revenues, expenditures, and reserve levels for the budget year and includes multiyear projections through 2028-29.

This budget has been developed using the most current information available at the time of adoption and reflects PCOE's continued commitment to prudent fiscal management, operational stability, and support for students, districts, and educational partners throughout Plumas County.

Overview

County Offices of Education operate under a funding structure that differs significantly from school districts. PCOE's primary unrestricted revenue source is the County Office Local Control Funding Formula (COE-LCFF), which supports countywide educational and administrative responsibilities through three primary funding components:

- ❖ Operations Grant, supporting countywide administrative oversight, instructional support, and fiscal services
- ❖ Alternative Education Grant, based on average daily attendance (ADA) generated by students enrolled in county-operated programs
- ❖ Regional Services Grant, supporting countywide services such as fiscal oversight, business services, curriculum support, and instructional assistance to local school districts

Unlike school districts, County Offices of Education do not receive LCFF Supplemental and Concentration Grant funding based on unduplicated pupil counts. The COE-LCFF structure is designed to support both required oversight functions and direct educational services provided through county-operated programs.

In addition to COE-LCFF funding, PCOE receives revenues from federal and state categorical programs, local sources, and property tax collections. As a separate local educational agency, PCOE maintains independent fiscal accountability, reserve levels, and financial reporting responsibilities separate from those of the Plumas Unified School District (PUSD).

Planning Factors Incorporated in the 2026-27 Budget

The 2026-27 budget and multiyear projections have been developed using statewide planning factors available through BASC and School Services of California. Key assumptions incorporated into the budget include:

- ❖ Local Control Funding Formula (LCFF) cost-of-living adjustment (COLA) of 2.87 percent, with an additional discretionary LCFF augmentation resulting in an overall effective increase of approximately 4.31 percent for applicable LCFF funding components
- ❖ CalSTRS employer contribution rate of 19.10 percent
- ❖ CalPERS employer contribution rate of 26.40 percent
- ❖ Lottery funding of approximately \$190 unrestricted and \$82 restricted per ADA
- ❖ California Consumer Price Index (CPI) projection of 3.76 percent
- ❖ Minimum wage increases to \$17.40 per hour effective January 1, 2027

The budget also reflects significant statewide investments included in the Governor's May Revision, including increased funding for special education, a one-time additional Student Support and Professional Development Discretionary Block Grant, and ongoing support for literacy, mathematics, community schools, and educator workforce initiatives.

Although the May Revision reflects stronger than anticipated state revenues and increased Proposition 98 funding, the State continues to acknowledge long-term structural fiscal risks and revenue volatility. Accordingly, PCOE has incorporated conservative assumptions where appropriate and will continue to monitor state budget actions and economic conditions throughout the fiscal year.

Single District, Single County Structure and Oversight Context

The Plumas County Office of Education and Plumas Unified School District operate within a unique single district, single county structure that includes shared administrative leadership and business operations. Although both entities maintain separate financial records and reporting responsibilities under state law, fiscal management functions are closely coordinated to promote operational efficiency and effective service delivery.

Because Plumas County operates under a unique single district, single county structure, questions often arise regarding the relationship between the Plumas County Office of Education and Plumas Unified School District. To support transparency and public understanding, PCOE maintains a Fiscal Updates webpage containing presentations, reports, and informational resources that explain the separate governance structures, fiscal responsibilities, and oversight requirements of each agency. These materials can be accessed at: <https://www.pcoe.k12.ca.us/apps/pages/FiscalUpdates>.



Funds are legally distinct; not interchangeable per state law
(Ed Code § 42621, §§ 1600–1606, §§ 1620–1630)

As a County Office of Education, PCOE continues to fulfill its statutory responsibilities related to fiscal oversight, educational support, and accountability while maintaining compliance with state reporting and fiscal monitoring requirements. PCOE works collaboratively with the California Department of Education, Fiscal Crisis and Management Assistance Team (FCMAT), and other state agencies to ensure transparency, accountability, and effective stewardship of public resources.

Impact of Plumas Unified School District Fiscal Recovery on County Office Operations

The Plumas Unified School District continues to operate under a state-approved fiscal recovery plan associated with its emergency state advanced apportionment and ongoing fiscal stabilization efforts. As a result, PCOE continues to experience increased operational responsibilities associated with fiscal reporting, compliance monitoring, coordination with state agencies, and support for district recovery efforts.

While these activities require additional administrative oversight and staff resources, PCOE maintains separate financial accountability and continues to ensure that County Office funds are used solely for County Office purposes. Costs associated with shared staffing and operational services are monitored and allocated appropriately to maintain compliance with state requirements and protect the fiscal integrity of both agencies.

The County Office does not assume responsibility for district debt obligations, emergency apportionment repayments, or other financial liabilities associated with PUSD. Those obligations remain the responsibility of the district and are administered through the district's approved fiscal recovery process.

The 2026-27 budget reflects PCOE's continued ability to absorb the operational impacts associated with district recovery activities while maintaining fiscal stability, countywide services, and educational support programs.

Fund Balance and Reserves

Maintaining adequate reserves remains a critical component of PCOE's long-term fiscal stability. Statewide guidance continues to emphasize the importance of maintaining sufficient reserves to address economic uncertainty, revenue volatility, cash flow needs, and unforeseen operational costs.

The Governor's May Revision projects substantial deposits into the State's Proposition 98 Rainy Day Fund and continues to recognize the importance of maintaining reserves at both the state and local levels. At the same time, statewide economic forecasts continue to identify risks associated with inflation, labor costs, capital gains revenue volatility, and broader economic conditions.

PCOE's 2026-27 budget maintains reserve levels that exceed minimum statutory requirements and support the County Office's commitment to fiscal solvency and operational continuity. The County Office will continue to monitor budget conditions and maintain prudent reserve practices to ensure long-term financial stability.

Financial Report Information

The County Office budget is organized into multiple funds, each established for specific purposes under state law. The General Fund remains the largest operating fund and accounts for the majority of instructional, administrative, and countywide support activities.

The General Fund is divided into:

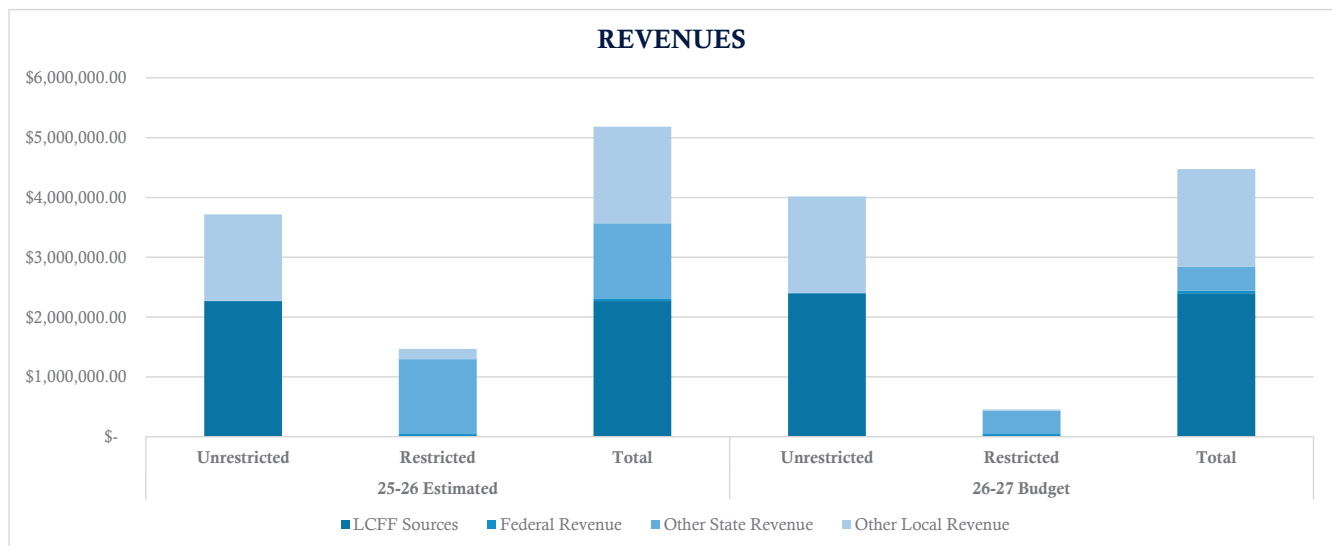
- ❖ Unrestricted resources used to support general operations, administrative functions, and countywide services
- ❖ Restricted resources used to account for categorical programs, grants, and other funding sources limited to specific purposes

In addition to the General Fund, PCOE maintains other funds as necessary to account for specific programs, activities, and legally restricted resources.

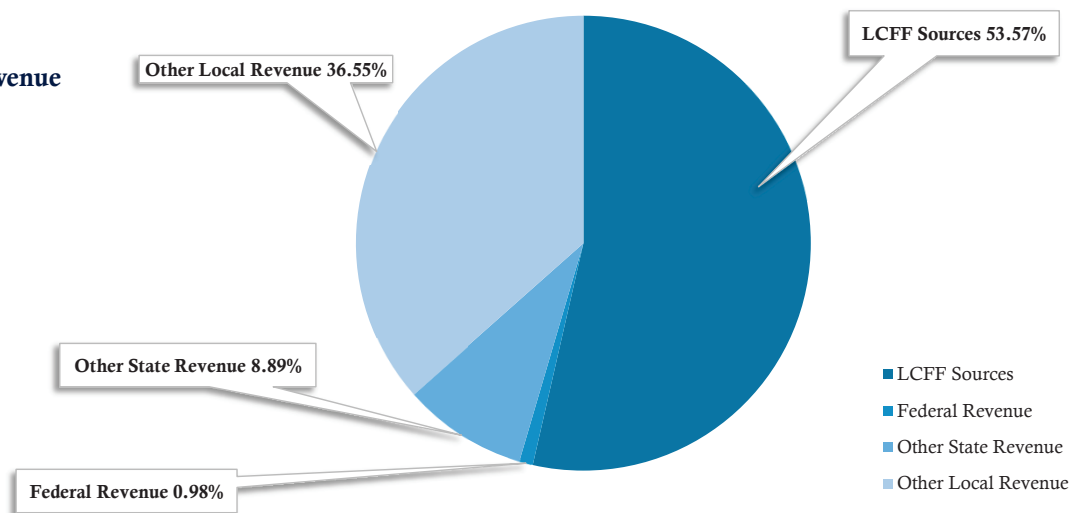
The budget has been prepared in accordance with the California School Accounting Manual (CSAM) and utilizes the Standardized Account Code Structure (SACS). Governmental accounting is organized on a fund basis, with each fund operating as a self-balancing set of accounts that records resources, obligations, revenues, expenditures, and changes in fund balance.

General Fund Revenues

REVENUES	25-26 Estimated			26-27 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Sources	\$ 2,266,945.81	\$ -	\$ 2,266,945.81	\$ 2,397,114.20	\$ -	\$ 2,397,114.20
Federal Revenue	\$ -	\$ 43,867.85	\$ 43,867.85	\$ -	\$ 43,866.85	\$ 43,866.85
Other State Revenue	\$ 6,220.10	\$ 1,252,195.70	\$ 1,258,415.80	\$ 6,741.59	\$ 391,264.99	\$ 398,006.58
Other Local Revenue	\$ 1,444,856.47	\$ 171,197.36	\$ 1,616,053.83	\$ 1,615,684.41	\$ 20,000.00	\$ 1,635,684.41
Total Revenues	\$ 3,718,022.38	\$ 1,467,260.91	\$ 5,185,283.29	\$ 4,019,540.20	\$ 455,131.84	\$ 4,474,672.04



2026-2027 Proposed Revenue



LCFF Source - Object 8010-8099

26-27 Budget		
Unrestricted	Restricted	Total
\$ 2,397,114.20	\$ -	\$ 2,397,114.20

Local Control Funding Formula (LCFF) revenue for the Plumas County Office of Education is generated through statutory County Office grants, including the Operations Grant, Alternative Education Grant, and Regional Services Grant. Unlike school districts, county offices do not receive Supplemental or Concentration Grant funding, and LCFF funding is not based on districtwide unduplicated pupil percentages. County office LCFF funding is primarily driven by statutory grant calculations and funded through a combination of local property tax revenues and state aid.

Resource	Estimated	Budget	Difference	Reason
State Aid - Current Year	\$ 1,812,828.00	\$ 1,980,350.00	\$ 167,522.00	LCFF Calculator
Education Protection Account State Aid - C	\$ 361,997.81	\$ 323,723.00	\$ (38,274.81)	Based on State Percentage
State Aid - Prior Years	\$ 69.00	\$ -	\$ (69.00)	No Prior Year Adjustment
Homeowners' Exemptions	\$ 381.00	\$ 454.50	\$ 73.50	1% Tax Revenue Projection
Timber Yield Tax	\$ 1,067.00	\$ 1,077.67	\$ 10.67	1% Tax Revenue Projection
Secured Roll Taxes	\$ 83,328.00	\$ 84,161.28	\$ 833.28	1% Tax Revenue Projection
Unsecured Roll Taxes	\$ 2,186.00	\$ 2,207.86	\$ 21.86	1% Tax Revenue Projection
Supplemental Taxes	\$ 1,172.00	\$ 1,183.72	\$ 11.72	1% Tax Revenue Projection
Education Revenue Augmentation Fund (EI	\$ 3,917.00	\$ 3,956.17	\$ 39.17	1% Tax Revenue Projection
	\$ 2,266,945.81	\$ 2,397,114.20	\$ 130,168.39	

LCFF Funded ADA	P-2 ADA	Budget	Difference
District Funded County Programs	19.83	19.00	-0.83
School District	1404.16	1328.79	-75.37
Charter School	333.43	335.23	1.80
	1757.42	1683.02	-74.40

Change Narrative:

Local Control Funding Formula (LCFF) revenue is projected to increase by \$130,168.39, from \$2,266,945.81 at P-2 to \$2,397,114.20 in the Budget. Although funded ADA is projected to decline by 74.40 ADA (from 1,757.42 to 1,683.02), overall LCFF funding increases primarily due to the State's 4.31% Cost of Living Adjustment (COLA) applied to LCFF funding rates. The COLA increase more than offsets the reduction in funded ADA, resulting in higher State Aid revenue.

In addition, local property tax revenues, including secured and unsecured taxes, homeowner's exemptions, timber yield tax, supplemental taxes, and ERAF, have been projected with an estimated 1% growth factor, contributing to the overall increase in LCFF resources. The combined impact of the COLA adjustment and modest growth in local property tax revenues results in increased LCFF funding despite declining enrollment and ADA.

Federal Revenues - Object 8100-8299

26-27 Budget		
Unrestricted	Restricted	Total
\$ -	\$ 43,866.85	\$ 43,866.85

Local Control Funding Formula (LCFF) revenue for the Plumas County Office of Education is generated through statutory County Office

Resource	Estimated	Budget	Difference	Reason
Title II Part A	\$ 781.00	\$ 780.00	\$ (1.00)	Projection
Title IX Homeless Assistance	\$ 43,086.85	\$ 43,086.85	\$ -	No Change
	\$ 43,867.85	\$ 43,866.85	\$ (1.00)	

Change Narrative:

Federal revenues are projected to remain relatively unchanged between the estimated actuals and the 2026-27 budget. Title IX Homeless Assistance funding remains flat at \$43,086.85 based on the current apportionment allocation. Title II, Part A funding reflects a minor adjustment based on updated projections. Overall, federal revenues are expected to remain stable with no significant increases or decreases anticipated for 2026-27.

Other State Revenue - Object 8300-8599

26-27 Budget		
Unrestricted	Restricted	Total
\$ 6,741.59	\$ 391,264.99	\$ 398,006.58

The Plumas County Office of Education receives Other State Revenue primarily through restricted programs that support county-operated instructional services, alternative education programs, and mandated activities. These revenues include state grants, mandated cost reimbursements, lottery funding, and program-specific allocations. Funding levels are determined by statutory formulas, eligibility requirements, and annual state budget decisions.

Resource	Estimated	Budget	Difference	Reason
Lottery	\$ 2,012.10	\$ 2,500.00	\$ 487.90	Annual Allocation
Student Support & Prof Dev	\$ 4,198.00	\$ -	\$ (4,198.00)	Fully Expensed
UPK Planning & Implementation	\$ 7,393.60	\$ -	\$ (7,393.60)	No Allocation for 26-27
Lottery Instructional Material	\$ 1,027.61	\$ 1,300.00	\$ 272.39	Annual Allocation
Antibias Education	\$ 75,000.00	\$ -	\$ (75,000.00)	No Allocation for 26-27
CCSPA Implementation Grant	\$ 462,500.00	\$ -	\$ (462,500.00)	No Allocation for 26-27
CA Community Schls Prtnrshp	\$ 76,431.52	\$ -	\$ (76,431.52)	No Allocation for 26-27
CTE Incentive Grant	\$ 114,436.98	\$ -	\$ (114,436.98)	No Allocation for 26-27
Mental Health Services	\$ 897.00	\$ 897.00	\$ -	Annual Allocation
TUPE - Administration	\$ 37,500.00	\$ 37,500.00	\$ -	Annual Allocation
TUPE - Prop 56	\$ 37,500.00	\$ 37,500.00	\$ -	Annual Allocation
Prop 28 Arts & Music	\$ 2,706.00	\$ 2,706.00	\$ -	Annual Allocation
Foster Youth Services Program	\$ 110,758.21	\$ 110,758.21	\$ -	Annual Allocation
Direct Services Foster Youth	\$ 29,197.78	\$ 29,197.78	\$ -	Annual Allocation
LCFF Equity Multiplier	\$ 155,091.00	\$ 155,091.00	\$ -	Annual Allocation
Learning Recovery Emergency	\$ 1,315.00	\$ 1,315.00	\$ -	Final Repayment Amount (3/3)
Math,Science,Computer Science	\$ 80,208.00	\$ -	\$ (80,208.00)	No Allocation for 26-27
CYBHI	\$ 50,000.00	\$ -	\$ (50,000.00)	No Allocation for 26-27
Literacy Screening PD	\$ 35.00	\$ -	\$ (35.00)	No Allocation for 26-27
Math Pro Learning Partnership	\$ 6,000.00	\$ 15,000.00	\$ 9,000.00	3 Year Plan
Mandated Costs Reimbursements	\$ 3,259.00	\$ 3,291.59	\$ 32.59	Annual Allocation
CAASPP Administration	\$ 925.00	\$ 925.00	\$ -	Annual Allocation
UI Administration	\$ 24.00	\$ 25.00	\$ 1.00	Annual Allocation
	\$ 1,258,415.80	\$ 398,006.58	\$ (860,409.22)	

Change Narrative:

Other State Revenue is projected to decrease by \$860,409.22 from the estimated actuals to the 2026-27 budget. The decrease is primarily attributable to the nature of several restricted state grants that provide funding upfront but allow expenditures over multiple fiscal years. As a result, revenue was recognized in prior years when the grants were awarded, while related expenditures will continue to be incurred in future years using restricted ending fund balances.

Several one time state funded programs, including the CCSP Implementation Grant, Anti Bias Education Grant, CTE Incentive Grant, California Community Schools Partnership Program, Math, Science, and Computer Science Grant, and CYBHI funding, do not include new revenue allocations in 2026-27. Ongoing state revenues, including Lottery, TUPE, Foster Youth Services, LCFF Equity Multiplier, and other annual allocations, remain relatively stable. Therefore, the reduction in revenue reflects the timing of grant funding and recognition rather than a reduction in services or program activities.

Other Local Revenue - Object 8600-8799

26-27 Budget		
Unrestricted	Restricted	Total
\$ 1,615,684.41	\$ 20,000.00	\$ 1,635,684.41

Other Local Revenue for the Plumas County Office of Education consists of a variety of locally generated sources, including interest earnings, interagency service agreements, Medi-Cal reimbursements, facility use and rental income, and other miscellaneous local revenues. These revenues support specific programs and services and may be restricted or unrestricted depending on the source. Local revenue levels can vary annually based on service activity, agreements, and cash balances.

Resource	Estimated	Budget	Difference	Reason
Locally Restricted	\$ 650.00		\$ (650.00)	No Planned Donations
Locally Unrestricted	\$ 156,234.00		\$ (156,234.00)	No Planned Donations
Friday Night Live	\$ 23,000.00	\$ 20,000.00	\$ (3,000.00)	Annual Allocation
Certified Wellness Coach	\$ 147,547.36		\$ (147,547.36)	One-time Funds
Interest	\$ 258,682.16	\$ 200,000.00	\$ (58,682.16)	Based on Quarterly Interest
PUSD Interagency Services	\$ 1,017,508.31	\$ 1,072,692.54	\$ 55,184.23	Based on MOU
Site-Based Tech Support	\$ 8,941.00	\$ 342,991.87	\$ 334,050.87	Based on MOU
Outdoor Education	\$ 120.00		\$ (120.00)	No Allocation for 26-27
Tier III ROP/CTE	\$ 3,371.00	\$ -	\$ (3,371.00)	CTE Moved to PUSD
	\$ 1,616,053.83	\$ 1,635,684.41	\$ 19,630.58	

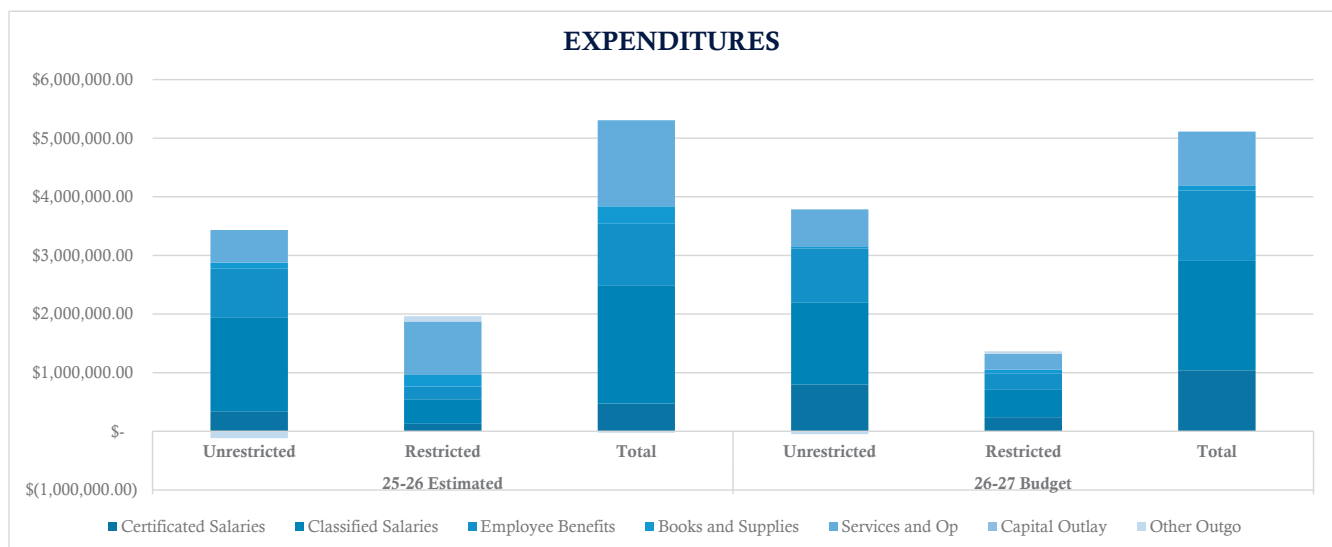
Change Narrative:

Other Local Revenue is projected to increase by \$19,630.58 from the estimated actuals to the 2026-27 budget. The increase is primarily attributable to updated Memorandums of Understanding (MOUs) between the Plumas County Office of Education and Plumas Unified School District for shared services and operational support. Revenue from interagency services and site based technology support reflects the cost allocation of shared administrative, business, technology, and support services provided by the County Office to the District.

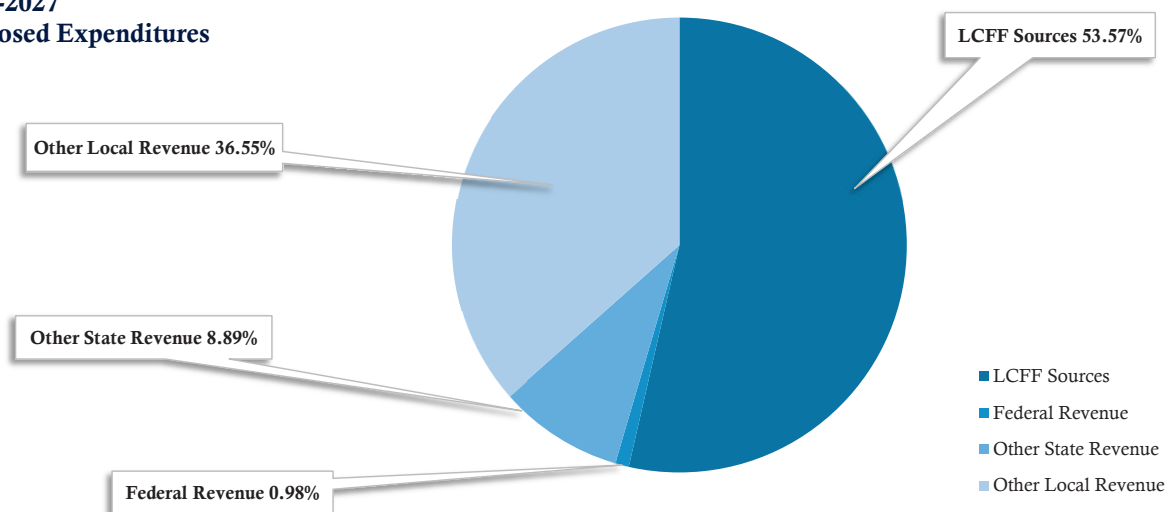
These increases are partially offset by lower projected interest earnings, the absence of one time funding sources received in 2025-26, and the transfer of the Tier III ROP/CTE program to Plumas Unified School District. Overall, local revenue remains relatively stable and continues to support countywide services and shared operational functions.

General Fund Expenditures

REVENUES	25-26 Estimated			26-27 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Certificated Salaries	\$ 342,691.86	\$ 129,886.45	\$ 472,578.31	\$ 800,663.11	\$ 240,206.79	\$ 1,040,869.90
Classified Salaries	\$ 1,591,588.15	\$ 417,671.74	\$ 2,009,259.89	\$ 1,398,507.25	\$ 468,538.29	\$ 1,867,045.54
Employee Benefits	\$ 838,678.12	\$ 218,045.87	\$ 1,056,723.99	\$ 919,141.17	\$ 278,924.25	\$ 1,198,065.42
Books and Supplies	\$ 104,252.30	\$ 194,665.98	\$ 298,918.28	\$ 25,684.90	\$ 64,044.60	\$ 89,729.50
Services and Op	\$ 556,350.75	\$ 911,283.05	\$ 1,467,633.80	\$ 641,899.95	\$ 273,454.75	\$ 915,354.70
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ (117,017.83)	\$ 92,009.29	\$ (25,008.54)	\$ (48,793.30)	\$ 40,433.08	\$ (8,360.22)
Total Revenues	\$ 3,316,543.35	\$ 1,963,562.38	\$ 5,280,105.73	\$ 3,737,103.08	\$ 1,365,601.76	\$ 5,102,704.84



2026-2027 Proposed Expenditures



Certificated Salaries - Object 1000-1999

26-27 Budget		
Unrestricted	Restricted	Total
\$ 800,663.11	\$ 240,206.79	\$ 1,040,869.90

Certificated salaries include positions that require a valid credential or permit issued by the California Commission on Teacher Credentialing. For the Plumas County Office of Education, these positions support county-operated instructional programs, alternative education services, and required administrative and supervisory functions. Certificated salary costs are allocated between unrestricted and restricted resources based on program funding sources.

Resource	Estimated	Budget	Difference	Material Staffing Changes
Certificated Teachers' Salaries	\$ 290,566.00	\$ 464,800.18	\$ 174,234.18	Opportunity & PCCS Teachers
Certificated Pupil Support Salaries	\$ -	\$ -	\$ -	
Certificated Supervisors' and Administrators	\$ 182,012.31	\$ 375,348.36	\$ 193,336.05	Director of Cont Improvement
Other Certificated Salaries	\$ -	\$ 200,721.36	\$ 200,721.36	Instructional Coaches
	\$ 472,578.31	\$ 1,040,869.90	\$ 568,291.59	

Change Narrative:

Certificated salaries are projected to increase by \$568,291.59 in the 2026-27 budget. The increase is primarily attributable to the expansion of county operated programs and student support services, including the addition of instructional staff for the Opportunity Program, Plumas County Community School Program and new instructional coaching positions focused on literacy, English Learner support, and general instructional improvement. The budget also includes a Director of Continuous Improvement position to support countywide initiatives, Differentiated Assistance activities, and continuous improvement efforts across both the Plumas County Office of Education and Plumas Unified School District. In addition, certificated salary costs reflect normal step and column movement in accordance with adopted salary schedules. These staffing investments are intended to strengthen instructional services, support student achievement, and enhance capacity to meet state and local priorities.

Classified Salaries - Object 2000-2999

26-27 Budget		
Unrestricted	Restricted	Total
\$ 1,398,507.25	\$ 468,538.29	\$ 1,867,045.54

Classified salaries include positions that do not require a credential or permit issued by the California Commission on Teacher Credentialing. For the Plumas County Office of Education, classified staff support county-operated instructional programs, alternative education services, and required administrative, fiscal, and operational functions. Classified salary expenditures are allocated between unrestricted and restricted resources based on program funding sources.

Resource	Estimated	Budget	Difference	Material Staffing Changes
Classified Instructional Salaries	\$ 55,134.88	\$ 114,593.87	\$ 59,458.99	Opportunity Paras
Classified Support Salaries	\$ 219,118.54	\$ 360,622.72	\$ 141,504.18	BHS
Classified Supervisors' and Administrators' S	\$ 642,614.75	\$ 355,087.32	\$ (287,527.43)	Removing CBO
Clerical, Technical and Office Salaries	\$ 1,041,122.79	\$ 1,026,770.88	\$ (14,351.91)	
Other Classified Salaries	\$ 51,268.93	\$ 9,970.75	\$ (41,298.18)	Removing Garden Managers
	\$ 2,009,259.89	\$ 1,867,045.54	\$ (142,214.35)	

Change Narrative:

Classified salaries are projected to decrease by \$142,214.35 in the 2026-27 budget. The budget includes the addition of instructional paraprofessional positions to support the expansion of the Opportunity Program and the transfer of a Behavioral Health Specialist position to the County from the District to strengthen countywide student mental health services. These increases are offset by administrative restructuring within the Business and Human Resources departments, including the elimination of a vacant Administrative Assistant position and the consolidation of administrative functions. The budget also reflects the removal of positions previously supported by one time grant funding, including Garden Manager positions funded through expiring grants, as well as the elimination of a Chief Business Official position with fiscal support services being provided through contracted FCMAT assistance. Salary projections include normal step and column movement in accordance with adopted salary schedules. Overall, these staffing changes align resources with student service priorities while improving operational efficiency and maintaining long term fiscal sustainability.

Employee Benefits - Object 3000-3999

26-27 Budget		
Unrestricted	Restricted	Total
\$ 919,141.17	\$ 278,924.25	\$ 1,198,065.42

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare.

Resource	Estimated	Budget	Difference	Reason
STRS	\$ 106,509.26	\$ 214,403.96	\$ 107,894.70	
PERS	\$ 482,568.66	\$ 460,966.73	\$ (21,601.93)	
OASDI/Medicare/Alternative	\$ 42,313.93	\$ 93,801.49	\$ 51,487.56	
Health and Welfare Benefits	\$ 262,132.96	\$ 268,025.08	\$ 5,892.12	
Unemployment Insurance	\$ 1,207.82	\$ 1,405.38	\$ 197.56	
Workers' Compensation	\$ 65,907.61	\$ 76,696.03	\$ 10,788.42	
OPEB, Allocated	\$ 53,981.00	\$ 40,664.00	\$ (13,317.00)	
OPEB, Active Employees	\$ -	\$ -	\$ -	
Other Employee Benefits	\$ 42,102.75	\$ 42,102.75	\$ -	
	\$ 1,056,723.99	\$ 1,198,065.42	\$ 141,341.43	

Change Narrative:

Employee benefits are projected to increase by \$141,341.43 in the 2026-27 budget. The increase is primarily attributable to additional staffing added to support the expansion of county operated programs, instructional coaching services, mental health services, and continuous improvement initiatives. Benefit costs also reflect normal salary schedule progression through step and column advancement, resulting in corresponding increases to statutory benefits, retirement contributions, payroll taxes, and workers' compensation costs. Significant increases are projected in STRS, OASDI/Medicare, and workers' compensation expenses due to staffing changes and salary growth. These increases are partially offset by a reduction in PERS costs resulting from changes in staffing composition and a decrease in Other Post Employment Benefits (OPEB) costs based on updated actuarial projections. Overall, benefit expenditures remain aligned with staffing levels and the County Office's continued investment in student services and operational support.

Books and Supplies - Object 4000-4999

26-27 Budget		
Unrestricted	Restricted	Total
\$ 25,684.90	\$ 64,044.60	\$ 89,729.50

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment.

Resource	Estimated	Budget	Difference	Material Changes
Approved Textbooks and Core Curricula Materials	\$ 4,676.33	\$ 14,000.00	\$ 9,323.67	County Program Curriculum
Books and Other Reference Materials	\$ 8,858.49	\$ -	\$ (8,858.49)	Transferred to Curriculum
Materials and Supplies	\$ 189,225.19	\$ 75,729.50	\$ (113,495.69)	Grant Plans
Noncapitalized Equipment	\$ 96,158.27	\$ -	\$ (96,158.27)	Laptop Refresh
Food	\$ -	\$ -	\$ -	
	\$ 298,918.28	\$ 89,729.50	\$ (209,188.78)	

Change Narrative:

Books and Supplies expenditures are projected to decrease by \$209,188.78 in the 2026-27 budget. The decrease is primarily attributable to the completion of one time purchases made in 2025-26 using restricted grant funding and the absence of new budgeted expenditures for several grant programs, including Math, Science, and Computer Science, K16 Education Collaborative, Ethnic Studies Block Grant, BCOE Health and Safety, Student Behavioral Health Incentive Program (SBHIP), Direct Services for Foster Youth, COVID-19 Response, A-G Access, A-G Learning Loss Mitigation, CTE Incentive Grant, Student Support and Enrichment, and Adult Education Program funding.

In addition, 2025-26 included a significant countywide technology refresh that resulted in substantial noncapitalized equipment purchases, including replacement laptops and technology devices. These one time technology expenditures are not anticipated to recur in 2026-27. Expenditure levels have been aligned with approved grant plans, anticipated program activities, and countywide instructional and operational supply needs. The budget continues to provide funding for instructional materials, curriculum resources, technology, and operational supplies necessary to support ongoing educational programs and countywide services.

Services and Other Oper. Exp. - Object 5000-5999

26-27 Budget		
Unrestricted	Restricted	Total
\$ 641,899.95	\$ 273,454.75	\$ 915,354.70

Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures.

Resource	Estimated	Budget	Difference	Material Changes
Subagreements for Services	\$ 368,550.00	\$ -	\$ (368,550.00)	SBHIP Expired
Travel and Conferences	\$ 165,639.45	\$ 123,844.19	\$ (41,795.26)	Grants Expired
Dues and Memberships	\$ 23,392.90	\$ 29,550.00	\$ 6,157.10	
Insurance	\$ 22,481.84	\$ 22,481.84	\$ -	
Operations and Housekeeping Services	\$ -	\$ -	\$ -	
Rentals, Leases, Repairs, and Noncapitalized	\$ 21,348.08	\$ 7,045.00	\$ (14,303.08)	
Transfers of Direct Costs	\$ -	\$ -	\$ -	
Transfers of Direct Costs - Interfund	\$ (6,397.54)	\$ -	\$ 6,397.54	
Professional/Consulting Services and Operational	\$ 772,158.75	\$ 643,433.67	\$ (128,725.08)	Interagency
Communications	\$ 100,460.32	\$ 89,000.00	\$ (11,460.32)	
	\$ 1,467,633.80	\$ 915,354.70	\$ (552,279.10)	

Change Narrative:

Services and Other Operating Expenditures are projected to decrease by \$552,279.10 in the 2026-27 budget. The decrease is primarily attributable to the expiration of several one time grant funded programs and activities, including the Student Behavioral Health Incentive Program (SBHIP), Educator Effectiveness funding, Student Support and Professional Development funding, and other professional development related grants. As a result, expenditures for contracted services, travel, conferences, and professional development activities have been reduced from prior year levels. In addition, reductions in shared staffing and service allocations with Plumas Unified School District have decreased interagency billings and professional service costs. Overall, expenditures have been aligned with current grant funding, operational needs, and ongoing program requirements while maintaining support for countywide services and educational programs.

Transfers of Indirect Costs - Object 7300-7399

26-27 Budget		
Unrestricted	Restricted	Total
\$ (48,793.30)	\$ 40,433.08	\$ (8,360.22)

Transfers of Indirect Costs represent charges to restricted programs for their share of administrative and operational support services, such as fiscal, payroll, human resources, and technology functions. These transfers reimburse unrestricted resources for costs incurred in supporting grant funded and categorical programs.

Resource	Estimated	Budget	Difference	Material Changes
Transfers of Indirect Costs	\$ -	\$ -	\$ -	L
Transfers of Indirect Costs - Interfund	\$ (25,008.54)	\$ (8,360.22)	\$ 16,648.32	L
	\$ (25,008.54)	\$ (8,360.22)	\$ 16,648.32	

Change Narrative:

Transfers of Indirect Costs are projected to decrease by \$16,648.32 in the 2026-27 budget. The decrease is primarily attributable to a reduction in the County Office's approved indirect cost rate from 10.81% to 4.79%, resulting in lower indirect cost recovery from eligible restricted programs. Indirect cost transfers continue to be generated from Fund 11 Adult Education and Fund 12 Child Development programs and represent reimbursement to unrestricted resources for administrative, fiscal, payroll, human resources, and technology support services provided to these programs. The reduction reflects the lower approved indirect cost rate and changes in eligible program expenditures.

Transfer Out - Object 7600-7629**Transfers In - Object 8900-8929**

26-27 Budget		
Unrestricted	Restricted	Total
\$ 200,235.90	\$ -	\$ 200,235.90

Transfers In and Transfers Out represent the movement of resources between funds to support program operations, comply with funding requirements, and account for resources that are more appropriately reported in another fund.

Resource	Estimated	Budget	Difference	Material Changes
Interfund Transfers Out	\$ 28,132.32	\$ -	\$ (28,132.32)	Moved UPK to Fund 12
Interfund Transfers Out	\$ 422,265.00	\$ 200,235.90	\$ (222,029.10)	Forest Reserve to Fund 04
	\$ 422,265.00	\$ 200,235.90	\$ (222,029.10)	

Change Narrative:

Transfers In and Transfers Out are projected to decrease by \$222,029.10 in the 2026-27 budget. During 2025-26, the remaining Universal Prekindergarten (UPK) grant balance was transferred from the General Fund to Fund 12 Child Development to more appropriately account for program activities and expenditures within the Child Development Fund. In addition, Secure Rural Schools (Forest Reserve) funding is received in Fund 16 for distribution to eligible local educational agencies and county entities in accordance with approved allocations. The 2025-26 budget included both the second and third installments of Forest Reserve funding, while the 2026-27 budget includes only the final scheduled payment. As a result, transfer activity is lower in 2026-27. Fund 04 is a locally tracked fund and is rolled into Fund 01 for state reporting purposes.

Ending Fund Balance

26-27 Budget		
Unrestricted	Restricted	Total
\$ 6,594,882.14	\$ 1,074,335.91	\$ 7,669,218.05

Resource	Estimated	Budget	Difference	Material Changes
As of July 1 - Unaudited	\$ 8,399,581.64	\$ 8,097,014.95	\$ (302,566.69)	L
Audit Adjustments	\$ -	\$ -	\$ -	L
As of July 1 - Audited (F1a + F1b)	\$ 8,399,581.64	\$ 8,097,014.95	\$ (302,566.69)	L
Other Restatements	\$ (601,876.93)	\$ -	\$ 601,876.93	L
Adjusted Beginning Balance (F1c + F1d)	\$ 7,797,704.71	\$ 8,097,014.95	\$ 299,310.24	L
Ending Balance, June 30 (E + F1e)	\$ 8,097,014.95	\$ 7,669,218.05	\$ (427,796.90)	L
Compenents of Ending Fund balance				
Restricted	\$ 1,984,805.83	\$ 1,074,335.91	\$ (910,469.92)	
Economic Uncertainty	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	
Resolution 2526-06	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	
Fund 01	\$ 1,044,348.97	\$ 1,404,286.09	\$ 359,937.12	
Fund 04	\$ 3,067,860.15	\$ 3,190,596.05	\$ 122,735.90	
	\$ 8,097,014.95	\$ 7,669,218.05	\$ (427,796.90)	

Change Narrative:

The projected ending fund balance for 2026-27 is \$7,669,218.05, a decrease of \$427,796.90 from the estimated ending fund balance for 2025-26. During 2025-26, the County Office completed a comprehensive review and cleanup of account balances, resulting in restatements and adjustments to beginning fund balance to improve the accuracy of financial reporting. The decrease in total ending fund balance is primarily attributable to the planned expenditure of restricted carryover balances from prior year grant awards. Restricted fund balance is projected to decrease by \$910,469.92 as previously awarded grant funds are used for approved program activities and expenditures. Unrestricted Fund 01 ending fund balance is projected to increase by \$359,937.12, reflecting the County Office's continued focus on fiscal stability and prudent budget management. Fund 04, which is locally tracked and rolled into Fund 01 for state reporting purposes, is projected to increase due to the receipt and distribution of the final Secure Rural Schools (Forest Reserve) allocation. The County Office continues to maintain reserves for economic uncertainties and Board designated purposes while supporting countywide programs and services.

Multi-Year Projection Assumptions

General Fund Revenues

Combined	2026-27	2027-28	2028-29
LCFF Sources	\$ 2,397,114.20	\$ 2,451,046.00	\$ 2,502,093.00
Federal Revenue	\$ 43,866.85	\$ 43,866.85	\$ 43,866.85
Other State Revenue	\$ 398,006.58	\$ 462,994.10	\$ 466,267.07
Other Local Revenue	\$ 1,635,684.41	\$ 1,650,954.70	\$ 1,679,834.66
Total Revenues	\$ 4,474,672.04	\$ 4,608,861.65	\$ 4,692,061.58

Unrestricted	2026-27	2027-28	2028-29
LCFF Sources	\$ 2,397,114.20	\$ 2,451,046.00	\$ 2,502,093.00
Federal Revenue	\$ -	\$ -	\$ -
Other State Revenue	\$ 6,741.59	\$ 6,881.56	\$ 7,016.95
Other Local Revenue	\$ 1,615,684.41	\$ 1,630,954.70	\$ 1,659,834.66
	\$ 4,019,540.20	\$ 4,088,882.26	\$ 4,168,944.61

Assumption:

Unrestricted General Fund revenues are projected to increase from \$4.02 million in 2026-27 to \$4.17 million in 2028-29. The primary driver of revenue growth is the application of projected Local Control Funding Formula (LCFF) Cost of Living Adjustments (COLA) and statewide funding factors incorporated into the multiyear projection. While County Operations Grant ADA is projected to decline throughout the projection period, projected COLA increases are expected to offset the impact of declining enrollment and attendance, resulting in modest growth in LCFF revenues.

Local property tax revenues, including secured taxes, unsecured taxes, homeowner's exemptions, timber yield taxes, supplemental taxes, and Educational Revenue Augmentation Fund (ERAF) revenues, are projected to increase approximately one percent (1%) annually based on historical trends and local property tax growth assumptions. Lottery revenues are projected to remain relatively stable throughout the projection period.

Other local revenues remain a significant unrestricted funding source and are primarily comprised of interagency service agreements and cost allocations associated with shared services provided to the Plumas Unified School District. Revenue projections reflect current Memorandums of Understanding and staffing allocations, including business, administrative, technology, and operational support services. These revenues are adjusted annually based on projected staffing levels, salary schedules, benefit costs, and step and column movement.

The multiyear projection assumes no significant new unrestricted revenue sources and incorporates conservative assumptions regarding enrollment trends, state funding, and local economic conditions. Revenue projections will continue to be monitored and updated as additional information becomes available through future state budgets, property tax estimates, and local service agreements.

Restricted	2026-27	2027-28	2028-29
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	\$ 43,866.85	\$ 43,866.85	\$ 43,866.85
Other State Revenue	\$ 391,264.99	\$ 456,112.54	\$ 459,250.12
Other Local Revenue	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
	\$ 455,131.84	\$ 519,979.39	\$ 523,116.97

Assumption:

Restricted revenues are projected to remain relatively stable throughout the multiyear projection period, as most remaining restricted funding sources consist of ongoing annual allocations with minimal year to year changes. The increase in Other State Revenue beginning in 2027-28 is primarily attributable to the Math Professional Learning Partnership (MPLP) grant and Math Science Computer Science (MSCS) grant. Revenue projections also reflect the continuation of ongoing state funded programs and grants based on current funding assumptions available at the time of budget development.

General Fund Expenditures

Combined	2026-27	2027-28	2028-29
Certificated Salaries	\$ 1,040,869.90	\$ 920,469.84	\$ 929,592.21
Classified Salaries	\$ 1,867,045.54	\$ 1,831,595.78	\$ 1,866,236.21
Employee Benefits	\$ 1,198,065.42	\$ 1,147,407.48	\$ 1,108,728.32
Books and Supplies	\$ 89,729.50	\$ 61,374.26	\$ 55,745.15
Services and Other Operating Expenditures	\$ 915,354.70	\$ 931,777.96	\$ 840,056.46
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo - Transfers of Indirect Costs	\$ (8,360.22)	\$ (21,524.81)	\$ (21,524.81)
Total Revenues	\$ 5,102,704.84	\$ 4,871,100.51	\$ 4,778,833.54

Unrestricted	2026-27	2027-28	2028-29
Certificated Salaries	\$ 800,663.11	\$ 850,660.43	\$ 867,400.52
Classified Salaries	\$ 1,398,507.25	\$ 1,429,274.41	\$ 1,641,341.31
Employee Benefits	\$ 919,141.17	\$ 949,162.35	\$ 1,008,279.51
Books and Supplies	\$ 25,684.90	\$ 26,374.48	\$ 26,992.02
Services and Other Operating Expenditures	\$ 641,899.95	\$ 661,752.69	\$ 679,531.30
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo - Transfers of Indirect Costs	\$ (48,793.30)	\$ (48,793.30)	\$ (48,793.30)
	\$ 3,737,103.08	\$ 3,868,431.06	\$ 4,174,751.36

Assumption:

Unrestricted expenditures are projected to increase throughout the multiyear projection period primarily due to the planned transition of positions and services currently supported by expiring grant funding into the General Fund. Programs funded through the California Community Schools Partnership Act (CCSPP), Certified Wellness Coach Grant, Student Behavioral Health Incentive Program (SBHIP), and other temporary funding sources have been evaluated for ongoing operational need, and certain positions and services are projected to be absorbed into unrestricted resources as grant funding expires. Personnel costs include annual step and column advancement, projected statutory benefit increases, and staffing retention assumptions. No salary schedule increases or increases to the health and welfare benefit cap have been assumed in the multiyear projection. Non personnel expenditures have been adjusted using projected inflationary factors and Consumer Price Index (CPI) assumptions. The County Office will continue to evaluate staffing and program sustainability annually and make adjustments as funding availability and organizational priorities evolve.

Restricted	2026-27	2027-28	2028-29
Certificated Salaries	\$ 240,206.79	\$ 69,809.41	\$ 62,191.69
Classified Salaries	\$ 468,538.29	\$ 402,321.37	\$ 224,894.90
Employee Benefits	\$ 278,924.25	\$ 198,245.13	\$ 100,448.81
Books and Supplies	\$ 64,044.60	\$ 34,999.78	\$ 28,753.13
Services and Other Operating Expenditures	\$ 273,454.75	\$ 270,025.27	\$ 160,525.16
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo - Transfers of Indirect Costs	\$ 40,433.08	\$ 27,268.49	\$ 27,268.49
	\$ 1,365,601.76	\$ 1,002,669.45	\$ 604,082.18

Assumption:

Restricted expenditures are projected to decrease throughout the multiyear projection period as one time state and federal grant programs are fully expended and sunset. Significant reductions are associated with the planned completion of activities funded through the California Community Schools Partnership Act (CCSPP), Certified Wellness Coach Grant, Student Behavioral Health Incentive Program (SBHIP), and other temporary grant funded initiatives. Expenditure projections are based on approved grant budgets, implementation plans, and remaining grant award periods. Personnel costs reflect anticipated staffing supported by available restricted funding, while non personnel expenditures are aligned with grant objectives and planned program activities. As grant funding expires, ongoing positions and services will be evaluated for potential continuation through unrestricted resources or other available funding sources.

Ending Fund Balance

Resource	2026-27	2027-28	2028-29
Beginning Balance	\$ 8,097,014.95	\$ 7,669,218.05	\$ 7,607,215.09
Ending Balance	\$ 7,669,218.05	\$ 7,607,215.09	\$ 7,520,443.13
Compenents of Ending Fund balance			
Restricted	\$ 1,074,335.91	\$ 591,645.85	\$ 510,680.64
Economic Uncertainty	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Resolution 2526-06	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Fund 01	\$ 1,404,286.09	\$ 1,824,973.19	\$ 1,819,166.44
Fund 04	\$ 3,190,596.05	\$ 3,190,596.05	\$ 3,190,596.05
	\$ 7,669,218.05	\$ 7,607,215.09	\$ 7,520,443.13

Plumas County Office of Education

Proposed Budget

2026-2027

General Fund 01

SACS Forms

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

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

Public Hearing:

Adoption Date: 7/24/2026

Place: Plumas COE

Signed: _____

Date: 6/17/2026

Clerk/Secretary of the County Board

Time: 4:30 PM

(Original signature required)

Printed Name: _____

Title: _____

Contact person for additional information on the budget reports:

Name: Stephanie Shatto

Title: Interim CBO

Telephone: 530-283-6500

E-mail: cbo@pcoe.k12.ca.us

To update our mailing database, please complete the following:

Superintendent's
Name: Andrea White

Chief Business
Official's Name: Stephanie Shatto

CBO's Title: Interim CBO

CBO's
Telephone: 530-283-6500

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.	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

**Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
County Office of Education Certification**

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:		X
		Certificated? (Section S8A, Line 1)		X
		- Classified? (Section S8B, Line 1) - 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	06/24/2026	
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	

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
County Office of Education Certification

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

Pursuant to *Education Code* Section 42141, if a county office of education (COE) is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the COE for the cost of those claims.

To the Superintendent of Public Instruction:

- ☐ This COE is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):
- Total liabilities actuarially determined: \$ _____
 - Less: Amount of total liabilities reserved in budget: \$ _____
 - Estimated accrued but unfunded liabilities: \$ _____ 0.00
- ☒ This COE is self-insured for workers' compensation claims through the joint powers agency identified below:

The County Office of Education participates in three joint ventures under joint powers authorities (JPAs), the Northern California School Insurance Group (NCSIG), Schools Excess Liability Fund (SELF), and the Tri-County School Insurance Group (TCSIG)

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

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/24/2026 _____ Date of Meeting (Format: MM/DD/YYYY)
Chelsea Harrison _____ Printed Name	Governing Board Clerk _____ Title

For additional information on this certification, please contact:

Stephanie Shatto

Interim CBO

Name

Title

sshatto@pcoe.k12.ca.us

530-283-6500

Email

Telephone

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,266,945.81	0.00	2,266,945.81	2,397,114.20	0.00	2,397,114.20	5.7%
2) Federal Revenue		8100-8299	0.00	43,867.85	43,867.85	0.00	43,866.85	43,866.85	0.0%
3) Other State Revenue		8300-8599	6,220.10	1,252,195.70	1,258,415.80	6,741.59	391,264.99	398,006.58	-68.4%
4) Other Local Revenue		8600-8799	1,444,856.47	171,197.36	1,616,053.83	1,615,684.41	20,000.00	1,635,684.41	1.2%
5) TOTAL, REVENUES			3,718,022.38	1,467,260.91	5,185,283.29	4,019,540.20	455,131.84	4,474,672.04	-13.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	342,691.86	129,886.45	472,578.31	800,663.11	240,206.79	1,040,869.90	120.3%
2) Classified Salaries		2000-2999	1,591,588.15	417,671.74	2,009,259.89	1,398,507.25	468,538.29	1,867,045.54	-7.1%
3) Employee Benefits		3000-3999	838,678.12	218,045.87	1,056,723.99	919,141.17	278,924.25	1,198,065.42	13.4%
4) Books and Supplies		4000-4999	104,252.30	194,665.98	298,918.28	25,684.90	64,044.60	89,729.50	-70.0%
5) Services and Other Operating Expenditures		5000-5999	556,350.75	911,283.05	1,467,633.80	641,899.95	273,454.75	915,354.70	-37.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(117,017.83)	92,009.29	(25,008.54)	(48,793.30)	40,433.08	(8,360.22)	-66.6%
9) TOTAL, EXPENDITURES			3,316,543.35	1,963,562.38	5,280,105.73	3,737,103.08	1,365,601.76	5,102,704.84	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			401,479.03	(496,301.47)	(94,822.44)	282,437.12	(910,469.92)	(628,032.80)	562.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	422,265.00	0.00	422,265.00	200,235.90	0.00	200,235.90	-52.6%
b) Transfers Out		7600-7629	0.00	28,132.32	28,132.32	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			422,265.00	(28,132.32)	394,132.68	200,235.90	0.00	200,235.90	-49.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			823,744.03	(524,433.79)	299,310.24	482,673.02	(910,469.92)	(427,796.90)	-242.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,288,465.09	3,111,116.55	8,399,581.64	6,112,209.12	1,984,805.83	8,097,014.95	-3.6%
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)			5,288,465.09	3,111,116.55	8,399,581.64	6,112,209.12	1,984,805.83	8,097,014.95	-3.6%
d) Other Restatements		9795	0.00	(601,876.93)	(601,876.93)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,288,465.09	2,509,239.62	7,797,704.71	6,112,209.12	1,984,805.83	8,097,014.95	3.8%
2) Ending Balance, June 30 (E + F1e)			6,112,209.12	1,984,805.83	8,097,014.95	6,594,882.14	1,074,335.91	7,669,218.05	-5.3%
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	1,984,805.83	1,984,805.83	0.00	1,074,335.91	1,074,335.91	-45.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,067,860.15	0.00	3,067,860.15	3,190,596.05	0.00	3,190,596.05	4.0%
Forest Reserve Fund 04	0000	9760	3,067,860.15		3,067,860.15			0.00	
Forest Reserve Fund 04	0000	9760			0.00	3,190,596.05		3,190,596.05	
d) Assigned									
Other Assignments		9780	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Resolution 2526-06	0000	9780	1,000,000.00		1,000,000.00			0.00	
Resolution 2526-06	0000	9780			0.00	1,000,000.00		1,000,000.00	
	0000	9780			0.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Unassigned/Unappropriated Amount		9790	1,044,348.97	0.00	1,044,348.97	1,404,286.09	0.00	1,404,286.09	34.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,322,332.31	2,350,535.59	6,672,867.90				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	23,139.74	0.00	23,139.74				
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				

DescriptionResource CodesObject Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	43,063.24	401,897.11	444,960.35				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,388,535.29	2,752,432.70	7,140,967.99				
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	327,258.12	204,180.10	531,438.22				
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			327,258.12	204,180.10	531,438.22				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,061,277.17	2,548,252.60	6,609,529.77				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,812,828.00	0.00	1,812,828.00	1,980,350.00	0.00	1,980,350.00	9.2%
Education Protection Account State Aid - Current Year		8012	361,997.81	0.00	361,997.81	323,723.00	0.00	323,723.00	-10.6%
State Aid - Prior Years		8019	69.00	0.00	69.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	381.00	0.00	381.00	454.50	0.00	454.50	19.3%
Timber Yield Tax		8022	1,067.00	0.00	1,067.00	1,077.67	0.00	1,077.67	1.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	83,328.00	0.00	83,328.00	84,161.28	0.00	84,161.28	1.0%
Unsecured Roll Taxes		8042	2,186.00	0.00	2,186.00	2,207.86	0.00	2,207.86	1.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,172.00	0.00	1,172.00	1,183.72	0.00	1,183.72	1.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,917.00	0.00	3,917.00	3,956.17	0.00	3,956.17	1.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,266,945.81	0.00	2,266,945.81	2,397,114.20	0.00	2,397,114.20	5.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,266,945.81	0.00	2,266,945.81	2,397,114.20	0.00	2,397,114.20	5.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		781.00	781.00		780.00	780.00	-0.1%
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		43,086.85	43,086.85		43,086.85	43,086.85	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	43,867.85	43,867.85	0.00	43,866.85	43,866.85	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,259.00	0.00	3,259.00	3,291.59	0.00	3,291.59	1.0%
Lottery - Unrestricted and Instructional Materials		8560	2,012.10	1,027.61	3,039.71	2,500.00	1,300.00	3,800.00	25.0%
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		75,000.00	75,000.00		75,000.00	75,000.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		114,436.98	114,436.98		0.00	0.00	-100.0%
Arts and Music in Schools (Prop 28)	6770	8590		2,706.00	2,706.00		2,706.00	2,706.00	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	949.00	1,059,025.11	1,059,974.11	950.00	312,258.99	313,208.99	-70.5%
TOTAL, OTHER STATE REVENUE			6,220.10	1,252,195.70	1,258,415.80	6,741.59	391,264.99	398,006.58	-68.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	258,682.16	0.00	258,682.16	200,000.00	0.00	200,000.00	-22.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									

DescriptionResource CodesObject Codes			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,026,449.31	0.00	1,026,449.31	1,415,684.41	0.00	1,415,684.41	37.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	159,725.00	171,197.36	330,922.36	0.00	20,000.00	20,000.00	-94.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of 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			1,444,856.47	171,197.36	1,616,053.83	1,615,684.41	20,000.00	1,635,684.41	1.2%
TOTAL, REVENUES			3,718,022.38	1,467,260.91	5,185,283.29	4,019,540.20	455,131.84	4,474,672.04	-13.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	231,225.03	59,340.97	290,566.00	273,504.91	191,295.27	464,800.18	60.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	111,466.83	70,545.48	182,012.31	326,436.84	48,911.52	375,348.36	106.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	200,721.36	0.00	200,721.36	New
TOTAL, CERTIFICATED SALARIES			342,691.86	129,886.45	472,578.31	800,663.11	240,206.79	1,040,869.90	120.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	31,104.11	24,030.77	55,134.88	76,156.02	38,437.85	114,593.87	107.8%
Classified Support Salaries		2200	48,259.85	170,858.69	219,118.54	51,070.56	309,552.16	360,622.72	64.6%
Classified Supervisors' and Administrators' Salaries		2300	468,745.98	173,868.77	642,614.75	287,155.32	67,932.00	355,087.32	-44.7%
Clerical, Technical and Office Salaries		2400	992,209.28	48,913.51	1,041,122.79	974,154.60	52,616.28	1,026,770.88	-1.4%
Other Classified Salaries		2900	51,268.93	0.00	51,268.93	9,970.75	0.00	9,970.75	-80.6%
TOTAL, CLASSIFIED SALARIES			1,591,588.15	417,671.74	2,009,259.89	1,398,507.25	468,538.29	1,867,045.54	-7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	82,087.44	24,421.82	106,509.26	169,159.20	45,244.76	214,403.96	101.3%
PERS		3201-3202	377,017.90	105,550.76	482,568.66	344,757.64	116,209.09	460,966.73	-4.5%
OASDI/Medicare/Alternative		3301-3302	33,924.25	8,389.68	42,313.93	66,647.22	27,154.27	93,801.49	121.7%
Health and Welfare Benefits		3401-3402	196,996.24	65,136.72	262,132.96	196,542.73	71,482.35	268,025.08	2.2%
Unemployment Insurance		3501-3502	945.91	261.91	1,207.82	1,066.54	338.84	1,405.38	16.4%
Workers' Compensation		3601-3602	51,622.63	14,284.98	65,907.61	58,201.09	18,494.94	76,696.03	16.4%
OPEB, Allocated		3701-3702	53,981.00	0.00	53,981.00	40,664.00	0.00	40,664.00	-24.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,102.75	0.00	42,102.75	42,102.75	0.00	42,102.75	0.0%
TOTAL, EMPLOYEE BENEFITS			838,678.12	218,045.87	1,056,723.99	919,141.17	278,924.25	1,198,065.42	13.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	4,676.33	4,676.33	0.00	14,000.00	14,000.00	199.4%
Books and Other Reference Materials		4200	1,254.13	7,604.36	8,858.49	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	38,627.84	150,597.35	189,225.19	25,684.90	50,044.60	75,729.50	-60.0%
Noncapitalized Equipment		4400	64,370.33	31,787.94	96,158.27	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			104,252.30	194,665.98	298,918.28	25,684.90	64,044.60	89,729.50	-70.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	368,550.00	368,550.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	74,155.86	91,483.59	165,639.45	99,982.60	23,861.59	123,844.19	-25.2%
Dues and Memberships		5300	23,392.90	0.00	23,392.90	29,550.00	0.00	29,550.00	26.3%
Insurance		5400 - 5499	22,481.84	0.00	22,481.84	22,481.84	0.00	22,481.84	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,506.24	5,841.84	21,348.08	1,200.00	5,845.00	7,045.00	-67.0%
Transfers of Direct Costs		5710	(45,553.25)	45,553.25	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,397.54)	0.00	(6,397.54)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Professional/Consulting Services and Operating Expenditures		5800 - 5899	372,764.70	399,394.05	772,158.75	400,185.51	243,248.16	643,433.67	-16.7%
Communications		5900	100,000.00	460.32	100,460.32	88,500.00	500.00	89,000.00	-11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			556,350.75	911,283.05	1,467,633.80	641,899.95	273,454.75	915,354.70	-37.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(92,009.29)	92,009.29	0.00	(40,433.08)	40,433.08	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(25,008.54)	0.00	(25,008.54)	(8,360.22)	0.00	(8,360.22)	-66.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(117,017.83)	92,009.29	(25,008.54)	(48,793.30)	40,433.08	(8,360.22)	-66.6%
TOTAL, EXPENDITURES			3,316,543.35	1,963,562.38	5,280,105.73	3,737,103.08	1,365,601.76	5,102,704.84	-3.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	422,265.00	0.00	422,265.00	200,235.90	0.00	200,235.90	-52.6%
(a) TOTAL, INTERFUND TRANSFERS IN			422,265.00	0.00	422,265.00	200,235.90	0.00	200,235.90	-52.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	28,132.32	28,132.32	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	28,132.32	28,132.32	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%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			422,265.00	(28,132.32)	394,132.68	200,235.90	0.00	200,235.90	-49.2%

			2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,266,945.81	0.00	2,266,945.81	2,397,114.20	0.00	2,397,114.20	5.7%
2) Federal Revenue		8100-8299	0.00	43,867.85	43,867.85	0.00	43,866.85	43,866.85	0.0%
3) Other State Revenue		8300-8599	6,220.10	1,252,195.70	1,258,415.80	6,741.59	391,264.99	398,006.58	-68.4%
4) Other Local Revenue		8600-8799	1,444,856.47	171,197.36	1,616,053.83	1,615,684.41	20,000.00	1,635,684.41	1.2%
5) TOTAL, REVENUES			3,718,022.38	1,467,260.91	5,185,283.29	4,019,540.20	455,131.84	4,474,672.04	-13.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	403,036.66	373,252.76	776,289.42	521,972.17	445,895.12	967,867.29	24.7%
2) Instruction - Related Services	2000-2999		349,724.40	113,757.33	463,481.73	497,904.31	89,011.48	586,915.79	26.6%
3) Pupil Services	3000-3999		1,102.00	750,375.42	751,477.42	0.00	511,707.49	511,707.49	-31.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,551,673.45	720,863.03	3,272,536.48	2,717,226.60	313,672.67	3,030,899.27	-7.4%
8) Plant Services	8000-8999		11,006.84	5,313.84	16,320.68	0.00	5,315.00	5,315.00	-67.4%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES				3,316,543.35	1,963,562.38	5,280,105.73	3,737,103.08	1,365,601.76	5,102,704.84
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			401,479.03	(496,301.47)	(94,822.44)	282,437.12	(910,469.92)	(628,032.80)	562.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		422,265.00	0.00	422,265.00	200,235.90	0.00	200,235.90	-52.6%
b) Transfers Out	7600-7629		0.00	28,132.32	28,132.32	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			422,265.00	(28,132.32)	394,132.68	200,235.90	0.00	200,235.90	-49.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			823,744.03	(524,433.79)	299,310.24	482,673.02	(910,469.92)	(427,796.90)	-242.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		5,288,465.09	3,111,116.55	8,399,581.64	6,112,209.12	1,984,805.83	8,097,014.95	-3.6%
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)			5,288,465.09	3,111,116.55	8,399,581.64	6,112,209.12	1,984,805.83	8,097,014.95	-3.6%
d) Other Restatements	9795		0.00	(601,876.93)	(601,876.93)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,288,465.09	2,509,239.62	7,797,704.71	6,112,209.12	1,984,805.83	8,097,014.95	3.8%
2) Ending Balance, June 30 (E + F1e)			6,112,209.12	1,984,805.83	8,097,014.95	6,594,882.14	1,074,335.91	7,669,218.05	-5.3%
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	1,984,805.83	1,984,805.83	0.00	1,074,335.91	1,074,335.91	-45.9%
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		3,067,860.15	0.00	3,067,860.15	3,190,596.05	0.00	3,190,596.05	4.0%
Forest Reserve Fund 04	0000	9760	3,067,860.15		3,067,860.15			0.00	
Forest Reserve Fund 04	0000	9760			0.00	3,190,596.05		3,190,596.05	
d) Assigned									
Other Assignments (by Resource/Object)	9780		1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Resolution 2526-06	0000	9780	1,000,000.00		1,000,000.00			0.00	
Resolution 2526-06	0000	9780			0.00	1,000,000.00		1,000,000.00	
	0000	9780			0.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Unassigned/Unappropriated Amount	9790		1,044,348.97	0.00	1,044,348.97	1,404,286.09	0.00	1,404,286.09	34.5%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6211	Literacy Coaches and Reading Specialists Grant Program	274,834.85	9,386.18
6300	Lottery: Instructional Materials	8,582.78	5,882.78
6332	CA Community Schools Partnership Act - Implementation Grant	612,081.63	330,206.74
6546	Mental Health-Related Services	2,559.00	2,559.00
6620	Reversing Opioid Overdoses	8,596.11	8,596.11
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	435.10	439.10
7366	Supplementary Programs: Foster Youth Services Countywide and Juvenile Detention Programs	0.00	2.46
7399	LCFF Equity Multiplier	235,091.00	294,676.38
7435	Learning Recovery Emergency Block Grant	24,864.00	4,596.78
7810	Other Restricted State	595,096.82	337,243.23
9010	Other Restricted Local	222,664.54	80,747.15
Total, Restricted Balance		1,984,805.83	1,074,335.91

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)		1,683.02	-3.51%	1,623.90	-3.58%	1,565.83
(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	2,397,114.20	2.25%	2,451,046.00	2.08%	2,502,093.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,741.59	2.08%	6,881.56	1.97%	7,016.95
4. Other Local Revenues	8600-8799	1,615,684.41	0.95%	1,630,954.70	1.77%	1,659,834.66
5. Other Financing Sources						
a. Transfers In	8900-8929	200,235.90	0.00%	200,235.90	-100.00%	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)		4,219,776.10	1.64%	4,289,118.16	-2.80%	4,168,944.61
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				800,663.11		850,660.43
b. Step & Column Adjustment				8,422.38		8,506.61
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				41,574.94		8,233.48
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	800,663.11	6.24%	850,660.43	1.97%	867,400.52
2. Classified Salaries						
a. Base Salaries				1,398,507.25		1,429,274.41
b. Step & Column Adjustment				30,767.16		30,014.77
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		182,052.13
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,398,507.25	2.20%	1,429,274.41	14.84%	1,641,341.31
3. Employee Benefits	3000-3999	919,141.17	3.27%	949,162.35	6.23%	1,008,279.51
4. Books and Supplies	4000-4999	25,684.90	2.68%	26,374.48	2.34%	26,992.02
5. Services and Other Operating Expenditures	5000-5999	641,899.95	3.09%	661,752.69	2.69%	679,531.30
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(48,793.30)	0.00%	(48,793.30)	0.00%	(48,793.30)
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

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,737,103.08	3.51%	3,868,431.06	7.92%	4,174,751.36
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		482,673.02		420,687.10		(5,806.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,112,209.12		6,594,882.14		7,015,569.24
2. Ending Fund Balance (Sum lines C and D1)		6,594,882.14		7,015,569.24		7,009,762.49
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,190,596.05		3,190,596.05		3,190,596.05
d. Assigned	9780	1,000,000.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,000,000.00		1,000,000.00		1,000,000.00
2. Unassigned/Unappropriated	9790	1,404,286.09		1,824,973.19		1,819,166.44
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,594,882.14		7,015,569.24		7,009,762.49
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,000,000.00		1,000,000.00		1,000,000.00
c. Unassigned/Unappropriated	9790	1,404,286.09		1,824,973.19		1,819,166.44
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,404,286.09		2,824,973.19		2,819,166.44
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	43,866.85	0.00%	43,866.85	0.00%	43,866.85
3. Other State Revenues	8300-8599	391,264.99	16.57%	456,112.54	0.69%	459,250.12
4. Other Local Revenues	8600-8799	20,000.00	0.00%	20,000.00	0.00%	20,000.00
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)		455,131.84	14.25%	519,979.39	0.60%	523,116.97
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				240,206.79		69,809.41
b. Step & Column Adjustment				1,964.47		698.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(172,361.85)		(8,315.81)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	240,206.79	-70.94%	69,809.41	-10.91%	62,191.69
2. Classified Salaries						
a. Base Salaries				468,538.29		402,321.37
b. Step & Column Adjustment				9,062.27		8,448.76
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(75,279.19)		(185,875.23)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	468,538.29	-14.13%	402,321.37	-44.10%	224,894.90
3. Employee Benefits	3000-3999	278,924.25	-28.93%	198,245.13	-49.33%	100,448.81
4. Books and Supplies	4000-4999	64,044.60	-45.35%	34,999.78	-17.85%	28,753.13
5. Services and Other Operating Expenditures	5000-5999	273,454.75	-1.25%	270,025.27	-40.55%	160,525.16
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	40,433.08	-32.56%	27,268.49	0.00%	27,268.49
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		1,365,601.76	-26.58%	1,002,669.45	-39.75%	604,082.18
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(910,469.92)		(482,690.06)		(80,965.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,984,805.83		1,074,335.91		591,645.85
2. Ending Fund Balance (Sum lines C and D1)		1,074,335.91		591,645.85		510,680.64
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,074,335.91		591,645.85		510,680.64
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)		1,074,335.91		591,645.85		510,680.64
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		1,683.02	-3.51%	1,623.90	-3.58%	1,565.83
(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	2,397,114.20	2.25%	2,451,046.00	2.08%	2,502,093.00
2. Federal Revenues	8100-8299	43,866.85	0.00%	43,866.85	0.00%	43,866.85
3. Other State Revenues	8300-8599	398,006.58	16.33%	462,994.10	0.71%	466,267.07
4. Other Local Revenues	8600-8799	1,635,684.41	0.93%	1,650,954.70	1.75%	1,679,834.66
5. Other Financing Sources						
a. Transfers In	8900-8929	200,235.90	0.00%	200,235.90	-100.00%	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)		4,674,907.94	2.87%	4,809,097.55	-2.43%	4,692,061.58
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,040,869.90		920,469.84
b. Step & Column Adjustment				10,386.85		9,204.70
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(130,786.91)		(82.33)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,040,869.90	-11.57%	920,469.84	0.99%	929,592.21
2. Classified Salaries						
a. Base Salaries				1,867,045.54		1,831,595.78
b. Step & Column Adjustment				39,829.43		38,463.53
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(75,279.19)		(3,823.10)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,867,045.54	-1.90%	1,831,595.78	1.89%	1,866,236.21
3. Employee Benefits	3000-3999	1,198,065.42	-4.23%	1,147,407.48	-3.37%	1,108,728.32
4. Books and Supplies	4000-4999	89,729.50	-31.60%	61,374.26	-9.17%	55,745.15
5. Services and Other Operating Expenditures	5000-5999	915,354.70	1.79%	931,777.96	-9.84%	840,056.46
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,360.22)	157.47%	(21,524.81)	0.00%	(21,524.81)
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)		5,102,704.84	-4.54%	4,871,100.51	-1.89%	4,778,833.54
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(427,796.90)		(62,002.96)		(86,771.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,097,014.95		7,669,218.05		7,607,215.09
2. Ending Fund Balance (Sum lines C and D1)		7,669,218.05		7,607,215.09		7,520,443.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,074,335.91		591,645.85		510,680.64
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,190,596.05		3,190,596.05		3,190,596.05
d. Assigned	9780	1,000,000.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,000,000.00		1,000,000.00		1,000,000.00
2. Unassigned/Unappropriated	9790	1,404,286.09		1,824,973.19		1,819,166.44
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,669,218.05		7,607,215.09		7,520,443.13
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,000,000.00		1,000,000.00		1,000,000.00
c. Unassigned/Unappropriated	9790	1,404,286.09		1,824,973.19		1,819,166.44
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,404,286.09		2,824,973.19		2,819,166.44
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		47.12%		57.99%		58.99%
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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	YES					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		5,102,704.84		4,871,100.51		4,778,833.54
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,102,704.84		4,871,100.51		4,778,833.54
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)		5,102,704.84		4,871,100.51		4,778,833.54
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		255,135.24		243,555.03		238,941.68
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		90,000.00		90,000.00		90,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		255,135.24		243,555.03		238,941.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			3,592,946.27	3,006,384.15	3,039,638.64	3,265,079.52	2,229,948.35	2,771,538.30	2,597,815.26	2,433,083.84
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		105,550.00	105,550.00	263,845.00	189,990.00	0.00	263,844.00	189,990.00	195,905.30
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	42,987.57	2,568.57
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	20,720.00	0.00	0.00	1,604.00	0.00	0.00
Other State Revenue	8300-8599		242,238.83	116,265.59	5,724.00	13,580.67	1,339.00	3,604.00	2,249.79	1,305.00
Other Local Revenue	8600-8799		71,412.15	100.00	68,258.95	187.50	1,100.00	63,891.86	0.00	839.52
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			419,200.98	221,915.59	358,547.95	203,758.17	2,439.00	332,943.86	235,227.36	200,618.39
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		86,739.00	86,739.00	86,739.00	86,739.00	86,739.00	86,739.00	86,739.00	86,739.00
Classified Salaries	2000-2999		145,505.13	178,445.79	164,475.24	174,927.76	169,486.18	162,207.87	165,188.54	159,032.50
Employee Benefits	3000-3999		99,838.00	99,838.00	99,838.00	99,838.00	99,838.00	99,838.00	99,838.00	99,838.00
Books and Supplies	4000-4999		27,698.74	2,090.63	5,998.24	3,007.99	5,169.04	6,706.41	7,253.42	7,771.92
Services	5000-5999		121,963.40	121,088.49	150,707.93	66,432.55	131,252.87	65,506.47	40,939.82	34,884.22
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			481,744.27	488,201.91	507,758.41	430,945.30	492,485.09	420,997.75	399,958.78	388,265.64
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(659.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(3,151,776.91)	357,648.93	299,400.81	0.00	82,149.31	145,827.50	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(3,152,435.91)	357,648.93	299,400.81	0.00	82,149.31	145,827.50	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(1,568,098.72)	80,720.50	(140.00)	(374,651.34)	(9,906.65)	14,191.46	85,669.15	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(800,947.26)	800,947.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(2,369,045.98)	881,667.76	(140.00)	(374,651.34)	(9,906.65)	14,191.46	85,669.15	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	(900,000.00)	900,000.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(783,389.93)	(524,018.83)	299,540.81	374,651.34	(807,944.04)	1,031,636.04	(85,669.15)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(586,562.12)	33,254.49	225,440.88	(1,035,131.17)	541,589.95	(173,723.04)	(164,731.42)	(187,647.25)
F. ENDING CASH (A + E)			3,006,384.15	3,039,638.64	3,265,079.52	2,229,948.35	2,771,538.30	2,597,815.26	2,433,083.84	2,245,436.59
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		2,245,436.59	3,027,872.51	3,029,948.21	2,837,746.48				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	266,582.30	329,638.30	172,316.20	220,861.90	0.00	0.00	2,304,073.00	2,304,073.00
Property Taxes	8020-8079	0.00	38,326.71	0.00	9,158.35	0.00	0.00	93,041.20	93,041.20
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	8,617.00	12,925.85	0.00	0.00	43,866.85	43,866.85
Other State Revenue	8300-8599	8,874.74	0.00	2,824.96	0.00	0.00	0.00	398,006.58	398,006.58
Other Local Revenue	8600-8799	573.49	60,926.22	(898.95)	1,369,293.67	0.00	0.00	1,635,684.41	1,635,684.41
Interfund Transfers In	8900-8929	0.00	0.00	0.00	200,235.90	0.00	0.00	200,235.90	200,235.90
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		276,030.53	428,891.23	182,859.21	1,812,475.67	0.00	0.00	4,674,907.94	4,674,907.94
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	86,739.00	86,739.00	86,739.00	86,740.90	0.00	0.00	1,040,869.90	1,040,869.90
Classified Salaries	2000-2999	164,870.21	162,547.05	158,183.07	62,176.20	0.00	0.00	1,867,045.54	1,867,045.54
Employee Benefits	3000-3999	99,838.00	99,838.00	99,838.00	99,847.42	0.00	0.00	1,198,065.42	1,198,065.42
Books and Supplies	4000-4999	6,809.13	4,441.84	8,340.30	4,441.84	0.00	0.00	89,729.50	89,729.50
Services	5000-5999	20,364.82	73,249.64	21,960.57	67,003.92	0.00	0.00	915,354.70	915,354.70
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	(8,360.22)	0.00	(8,360.22)	(8,360.22)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		378,621.16	426,815.53	375,060.94	320,210.28	(8,360.22)	0.00	5,102,704.84	5,102,704.84
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	885,026.55	0.00	0.00	0.00	0.00	0.00	1,770,053.10	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		885,026.55	0.00	0.00	0.00	0.00	0.00	1,770,053.10	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	(204,116.88)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	800,947.26	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	596,830.38	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		885,026.55	0.00	0.00	0.00	0.00	0.00	1,173,222.72	
E. NET INCREASE/DECREASE (B - C + D)		782,435.92	2,075.70	(192,201.73)	1,492,265.39	8,360.22	0.00	745,425.82	(427,796.90)
F. ENDING CASH (A + E)		3,027,872.51	3,029,948.21	2,837,746.48	4,330,011.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,338,372.09	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			4,330,011.87	4,330,011.87	4,330,011.87	4,330,011.87	4,330,011.87	4,330,011.87	4,330,011.87	4,330,011.87
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nongoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,330,011.87	4,330,011.87	4,330,011.87	4,330,011.87	4,330,011.87	4,330,011.87	4,330,011.87	4,330,011.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF: JUNE									
A. BEGINNING CASH		4,330,011.87	4,330,011.87	4,330,011.87	4,330,011.87				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,330,011.87	4,330,011.87	4,330,011.87	4,330,011.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,330,011.87	

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						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	5.64	5.64	5.64	5.64	5.64	5.64
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	14.19	14.19	14.19	13.36	13.36	13.36
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)	19.83	19.83	19.83	19.00	19.00	19.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	19.83	19.83	19.83	19.00	19.00	19.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	1,757.42	1,757.42	1,757.42	1,683.02	1,683.02	1,683.02
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

1,683

County Office County Operations Grant ADA Standard Percentage Level:

3.00%

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	0.00		N/A	Met
Second Prior Year (2024-25)	1,850.00	1,850.17	N/A	Met
First Prior Year (2025-26)	1,850.00	1,757.42	5.00%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:

(required if NOT met)

County Operations Grant ADA was projected based on historical enrollment and attendance trends. Actual ADA was lower than anticipated due to enrollment fluctuations and changes in student participation in county-operated programs during the year. PCOE will continue to monitor enrollment trends and refine ADA projection methodologies to improve future forecasting accuracy.

- 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)	0.00	9.87		0.00
Second Prior Year (2024-25)	0.00	13.41	1,850.17	0.00
First Prior Year (2025-26)	0.00	19.83	1,757.42	0.00
Historical Average:	0.00	14.37	1,202.53	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2026-27)				
(historical average plus 2%):	0.00	14.66	1,226.58	0.00
1st Subsequent Year (2027-28)				
(historical average plus 4%):	0.00	14.94	1,250.63	0.00
2nd Subsequent Year (2028-29)				
(historical average plus 6%):	0.00	15.23	1,274.68	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)	0.00	19.00	1,683.02	0.00
1st Subsequent Year (2027-28)	0.00	19.00	1,623.90	0.00
2nd Subsequent Year (2028-29)	0.00	19.00	1,565.83	0.00
Status:	Met	Not Met	Not Met	Met

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

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

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

Explanation:

(required if NOT met)

Projected ADA reflects anticipated enrollment declines and reduced attendance in county-operated programs over the multiyear projection period. Projections were developed using current enrollment trends, historical attendance patterns, and known student transitions. PCOE will continue to monitor enrollment and attendance data and adjust projections as needed during future budget and interim reporting cycles.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: Hold Harmless

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	N/A	N/A	N/A	N/A
a2.	Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF				
b1.	County Operations Grant (informational only)	1,459,174.00	1,513,306.00	1,556,055.00	1,596,851.00
b2.	Alternative Education Grant (informational only)				
c.	Charter Funded County Program				
c1.	LCFF Entitlement	2,054,783.00	2,113,036.00	2,159,076.00	2,203,055.00
d.	Total LCFF (Sum of a or b, and c)	2,054,783.00	2,113,036.00	2,159,076.00	2,203,055.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	1,757.42	1,683.02	1,623.90	1,565.83
b.	Prior Year ADA (Funded)		1,757.42	1,683.02	1,623.90
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	1,459,174.00	1,513,306.00	1,556,055.00
b1.	COLA percentage	4.3%	3.3%	3.1%
b2.	COLA amount (proxy for purposes of this criterion)	62,890.40	49,939.10	48,082.10
c.	Total Change (Step 2b2)	62,890.40	49,939.10	48,082.10
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	4.31%	3.30%	3.09%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	4.31%	3.30%	3.09%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

Prior Year (2025-26) Budget Year (2026-27) 1st Subsequent Year (2027-28) 2nd Subsequent Year (2028-29)

a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	0.00	0.00	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-a2 At Target or Section I-b2 Hold Harmless), prior year column			
b1.	COLA percentage (Section II-Step 2b1)	4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

IV. Charter Funded County Program

Step 1 - Change in Population

Prior Year (2025-26) Budget Year (2026-27) 1st Subsequent Year (2027-28) 2nd Subsequent Year (2028-29)

a.	ADA (Funded) (Form A, line C3f)	0.00	0	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)	2,054,783.00	2,113,036.00	2,159,076.00
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	0.00%	0.00%

LCFF Revenue Standard (line V-a, plus/minus 1%):	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
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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)	92,051.00	93,041.20	95,842.00	97,758.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):	N/A	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)	2,266,876.81	2,397,114.20	2,451,046.00
	County Office's Projected Change in LCFF Revenue:	5.75%	2.25%	2.08%
	Standard:	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
	Status:	Not Met	Not Met	Not Met

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

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

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

Explanation
(required if NOT met)

Projected LCFF revenue increases reflect the application of state provided COLA adjustments, additional LCFF funding included in the Governor's May Revision, and ongoing county office funding associated with statewide initiatives. Although enrollment and ADA are projected to decline, the increase in LCFF revenue is primarily attributable to state funding adjustments, including Differentiated Assistance and other county office funding components. Revenue projections are based on current statutory funding formulas and multiyear planning assumptions available at the time of budget development.

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):	5.75%	2.25%	2.08%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	0.75% to 10.75%	-2.75% to 7.25%	-2.92% to 7.08%

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)	3,538,562.19		
Budget Year (2026-27)	4,105,980.86	16.04%	Not Met
1st Subsequent Year (2027-28)	3,899,473.10	(5.03%)	Not Met
2nd Subsequent Year (2028-29)	3,904,556.74	0.13%	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)

Salary and benefit costs are projected to increase in 2026-27 due to the expansion of programs and services, including the addition of staffing to support the Opportunity Program, Differentiated Assistance activities, intervention services, and other student support initiatives. Salary and benefit projections also reflect negotiated compensation adjustments, step and column movement, statutory benefit increases, and current staffing commitments. The decrease projected in 2027-28 reflects the expiration of certain grant funded positions and one time program investments included in the budget year. Projections will continue to be monitored and adjusted as staffing needs and funding levels change.

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):	5.75%	2.25%	2.08%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.25% to 15.75%	-7.75% to 12.25%	-7.92% to 12.08%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.75% to 10.75%	-2.75% to 7.25%	-2.92% to 7.08%

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)	43,867.85		
Budget Year (2026-27)	43,866.85	0.00%	Yes
1st Subsequent Year (2027-28)	43,866.85	0.00%	No
2nd Subsequent Year (2028-29)	43,866.85	0.00%	No

Explanation:

(required if Yes)

Small adjustment per GANN.

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

First Prior Year (2025-26)	1,258,415.80		
Budget Year (2026-27)	398,006.58	-68.37%	Yes
1st Subsequent Year (2027-28)	462,994.10	16.33%	Yes
2nd Subsequent Year (2028-29)	466,267.07	0.71%	No

Explanation:

(required if Yes)

Grant revenue not planned for 26-27: Student Support & Prof Dev 6019, UPK Planning & Implementation 6054, Antibias Education 6318, Math, Science, Computer Science 7811, and CYBHI 7812 Total reduction of \$861,202.10

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

First Prior Year (2025-26)	1,616,053.83		
Budget Year (2026-27)	1,635,684.41	1.21%	No
1st Subsequent Year (2027-28)	1,650,954.70	0.93%	No
2nd Subsequent Year (2028-29)	1,679,834.66	1.75%	No

Explanation:

(required if Yes)

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

First Prior Year (2025-26)	298,918.28		
Budget Year (2026-27)	89,729.50	-69.98%	Yes
1st Subsequent Year (2027-28)	61,374.26	-31.60%	Yes
2nd Subsequent Year (2028-29)	55,745.15	-9.17%	Yes

Explanation:

(required if Yes)

Grant Plan reductions or eliminations starting in 2026-27 for the following resources: Student Support & Prof Dev 6019, UPK Planning & Implementation 6054, Antibias Education 6318, Math, Science, Computer Science 7811, Educator Effectiveness 6266, CTEIG 6387, SBHIP 9510 and CYBHI 7812 Additionally a laptop reference was done in 25-26 that will not be repeated \$63,834.09 Total reduction of \$209,188.78

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

First Prior Year (2025-26)	1,467,633.80		
Budget Year (2026-27)	915,354.70	-37.63%	Yes
1st Subsequent Year (2027-28)	931,777.96	1.79%	No
2nd Subsequent Year (2028-29)	840,056.46	-9.84%	Yes

Explanation:

(required if Yes)

Grant Plan reductions or eliminations starting in 2026-27 for the following resources: Student Support & Prof Dev 6019, UPK Planning & Implementation 6054, Antibias Education 6318, Math, Science, Computer Science 7811, Educator Effectiveness 6266, CTEIG 6387, SBHIP 9510 and CYBHI 7812 Total reduction of \$552,279.10

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)	2,918,337.48		
Budget Year (2026-27)	2,077,557.84	-28.81%	Not Met
1st Subsequent Year (2027-28)	2,157,815.65	3.86%	Met
2nd Subsequent Year (2028-29)	2,189,968.58	1.49%	Met

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

First Prior Year (2025-26)	1,766,552.08		
Budget Year (2026-27)	1,005,084.20	-43.10%	Not Met
1st Subsequent Year (2027-28)	993,152.22	-1.19%	Met
2nd Subsequent Year (2028-29)	895,801.61	-9.80%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Small adjustment per GANN.

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

Grant revenue not planned for 26-27: Student Support & Prof Dev 6019, UPK Planning & Implementation 6054, Antibias Education 6318, Math, Science, Computer Science 7811, and CYBHI 7812 Total reduction of \$861,202.10

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)

Grant Plan reductions or eliminations starting in 2026-27 for the following resources: Student Support & Prof Dev 6019, UPK Planning & Implementation 6054, Antibias Education 6318, Math, Science, Computer Science 7811, Educator Effectiveness 6266, CTEIG 6387, SBHIP 9510 and CYBHI 7812 Additionally a laptop reference was done in 25-26 that will not be repeated \$63,834.09 Total reduction of \$209,188.78

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

Grant Plan reductions or eliminations starting in 2026-27 for the following resources: Student Support & Prof Dev 6019, UPK Planning & Implementation 6054, Antibias Education 6318, Math, Science, Computer Science 7811, Educator Effectiveness 6266, CTEIG 6387, SBHIP 9510 and CYBHI 7812 Total reduction of \$552,279.10

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	3,737,103.08	112,113.09	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

Explanation: (required if NOT met and Other is marked)	☒	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	☐	Other (explanation must be provided)

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	5,288,465.09	1,000,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,939,311.25	0.00	4,112,209.12
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)	1,939,311.25	5,288,465.09	5,112,209.12
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,154,886.62	7,189,149.34	5,308,238.05
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	6,154,886.62	7,189,149.34	5,308,238.05
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	31.50%	73.60%	96.30%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	10.50%	24.50%	32.10%

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)	580,055.10	3,827,952.85	N/A	Met
Second Prior Year (2024-25)	439,302.84	4,142,678.11	N/A	Met
First Prior Year (2025-26)	823,744.03	3,316,543.35	N/A	Met
Budget Year (2026-27) (Information only)	482,673.02	3,737,103.08		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

County Office Total Expenditures and Other Financing Uses ²		
Percentage Level ¹		
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:

5,102,704.84

County Office's Fund Balance Standard Percentage Level:

1.70%

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):

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
0.00		

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	4,138,349.00	4,231,439.59	N/A	Met
Second Prior Year (2024-25)	4,550,486.27	4,849,162.25	N/A	Met
First Prior Year (2025-26)	5,725,164.14	5,288,465.09	7.6%	Not Met
Budget Year (2026-27) (Information only)	6,112,209.12			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance County School Service Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2026-27)	4,330,011.87	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	5,102,704.84	4,871,100.51	4,778,833.54
County Office's Reserve Standard Percentage Level:	5.00%	5.00%	5.00%

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)	5,102,704.84	4,871,100.51	4,778,833.54
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	5,102,704.84	4,871,100.51	4,778,833.54
4. Reserve Standard Percentage Level	5.00%	5.00%	5.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	255,135.24	243,555.03	238,941.68
6. Reserve Standard - by Amount (From percentage level chart above)	90,000.00	90,000.00	90,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	255,135.24	243,555.03	238,941.68

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	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,000,000.00	1,000,000.00	1,000,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,594,882.14	5,015,569.24	5,009,762.49
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	5,594,882.14	6,015,569.24	6,009,762.49
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	109.65%	123.50%	125.76%
County Office's Reserve Standard (Section 8A, Line 7):	255,135.24	243,555.03	238,941.68
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:

The County Office has incorporated certain ongoing expenditures currently supported by one time or expiring grant resources into its multiyear fiscal planning. As grant funding expires, positions and program costs will be evaluated on a case by case basis to determine ongoing operational need, available funding sources, and alignment with organizational priorities. Where appropriate and fiscally sustainable, expenditures may be absorbed into the General Fund. Positions or activities that cannot be supported with ongoing revenues may be reduced, restructured, or eliminated. The County Office's multiyear projections reflect this planned transition and ongoing evaluation process.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

Yes

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

The County Office receives Secure Rural Schools (Forest Reserve) funding, which has been authorized through 2026-27 and is included in the budget accordingly. No revenues have been projected beyond 2026-27, as future funding has not been approved. These funds are budgeted for one time expenditures and are not used to support ongoing operational costs or permanent staffing. Therefore, the expiration of this funding source is not expected to have an impact on ongoing expenditures reflected in the multiyear projections.

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)	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
1b. Transfers In, County School Service Fund *				
First Prior Year (2025-26)	422,265.00			
Budget Year (2026-27)	200,235.90	(222,029.10)	(52.6%)	Not Met
1st Subsequent Year (2027-28)	200,235.90	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	(200,235.90)	(100.0%)	Not Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2025-26)	28,132.32			
Budget Year (2026-27)	0.00	(28,132.32)	(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. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The projected transfer into the County School Service Fund represents Secure Rural Schools (Forest Reserve) funding authorized through 2026-27. This funding is one time in nature and is not considered an ongoing revenue source. The transfer is used to support one time expenditures and capital or programmatic investments rather than ongoing operational costs or permanent staffing. No Secure Rural Schools revenue has been projected beyond 2026-27 in the multiyear projections, and therefore no replacement revenue source or expenditure reductions are necessary.

- 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)

The projected transfer into the County School Service Fund represents Secure Rural Schools (Forest Reserve) funding authorized through 2026-27. This funding is one time in nature and is not considered an ongoing revenue source. The transfer is used to support one time expenditures and capital or programmatic investments rather than ongoing operational costs or permanent staffing. No Secure Rural Schools revenue has been projected beyond 2026-27 in the multiyear projections, and therefore no replacement revenue source or expenditure reductions are necessary.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	ongoing	General Fund		119,543

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

TOTAL:				119,543

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2025-26)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the county office's OPEB:			
	a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	The Plumas County Office of Education provides postemployment medical benefits through the Tri County Schools Insurance Group (TCSIG). Eligible Classified, Classified Management, and Confidential employees may retire with County Office paid health benefits after attaining age 55 and completing at least 10 years of service. Retirees must have accumulated at least 554 hours of sick leave earned while employed by PCOE. The County Office contributes up to the annual health benefit cap of \$6,648 per year for one year for each full 554 hours of accumulated sick leave. Any benefit amount not sufficient to cover monthly premiums is the responsibility of the retiree. Certificated employees are not eligible for this benefit.		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund	Self-Insurance Fund	Government Fund	
		0	0	
4.	OPEB Liabilities			
	a. Total OPEB liability	47,383.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	47,383.00		
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?			
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jul 30, 2025		
5.	OPEB Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	40,664.00	40,664.00	40,664.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,828.00	4,828.00	4,828.00
	d. Number of retirees receiving OPEB benefits	4.00	4.00	4.00

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

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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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	5.00	8.00	8.00	8.00

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2026-27)

(2027-28)

(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits	597,841		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

6.	Amount included for any tentative salary schedule increases	0	0	2
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	91,540	91,540	91,540
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

--

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	6,635	10,387	9,205
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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?	Yes	Yes	Yes

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	23.31	25.79	24.79	24.79

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End
Date:

4. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

21,737

6. Amount included for any tentative salary schedule increases

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes	Yes
226,228	226,228	226,228	226,228
100.0%	100.0%	100.0%	100.0%
0.0%	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		

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

If Yes, explain the nature of the new costs:

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	21,737	39,829	38,464
3. Percent change in step & column over prior year	1.0%	2.2%	2.1%

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?	Yes	Yes	Yes

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	5.00	5.00	5.00	5.00

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

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

7,753

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

4. Amount included for any tentative salary schedule increases

0	0	0
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**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
40,619	40,619	40,619
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

**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?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
0	0	0

**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?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Yes	Yes	Yes

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 24, 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)	
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?	Yes
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

Interim CBO during 25-26 and no current plan to replace the position. FCMAT Consultant to support PCOE fiscal has been contracted.

End of County Office Budget Criteria and Standards Review

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment		307,173.00	307,173.00		77,685.00	229,488.00
Total capital assets being depreciated	0.00	307,173.00	307,173.00	0.00	77,685.00	229,488.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment		0.00	0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	307,173.00	307,173.00	0.00	77,685.00	229,488.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	307,173.00	307,173.00	0.00	77,685.00	229,488.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Budget, July 1
2025-26 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	23,906.00	1.00	23,907.00			23,907.00	
Net Pension Liability	3,292,750.00	134,876.00	3,427,626.00			3,427,626.00	
Total/Net OPEB Liability	67,607.56	(20,224.56)	47,383.00			47,383.00	
Compensated Absences Payable	119,543.00	369,936.00	489,479.00			489,479.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	3,503,806.56	484,588.44	3,988,395.00	0.00	0.00	3,988,395.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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) 583,486.02
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,901,095.17

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) 20.11%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 581,542.21
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 248,276.79

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,213.48
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	832,032.48
9. Carry-Forward Adjustment (Part IV, Line F)	328,231.89
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,160,264.36
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	776,289.42
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	463,481.73
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	382,927.42
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	140,150.73
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	60,000.00
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)	1,725,664.40
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)	541,910.89
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)	8,793.36
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)	5,313.84
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)	23,977.89
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	240,162.63
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)	4,368,672.31
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)	19.05%
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)	26.56%

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)	832,032.48
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(31,547.11)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.81%) times Part III, Line B19); zero if negative	328,231.89
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.81%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.81%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	328,231.89
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)	328,231.89

Approved
indirect
cost rate: 10.81%

Highest
rate used
in any
program: 10.81%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	4035	704.82	76.18	10.81%
01	5630	38,883.54	4,203.31	10.81%
01	6018	1,516.11	163.89	10.81%
01	6019	3,788.47	409.53	10.81%
01	6054	6,672.33	721.27	10.81%
01	6057	24,138.89	2,609.41	10.81%
01	6211	64,128.51	2,626.52	4.10%
01	6266	18,218.82	1,969.45	10.81%
01	6318	81,461.31	4,742.12	5.82%
01	6387	103,273.17	11,163.81	10.81%
01	6680	33,841.72	3,658.28	10.81%
01	6685	33,841.72	3,658.28	10.81%
01	7366	99,953.27	10,804.94	10.81%
01	7368	26,349.41	2,848.37	10.81%
01	7412	1,532.36	165.64	10.81%
01	7413	574.86	62.14	10.81%
01	7810	328,646.60	30,898.68	9.40%
01	9010	464,680.59	11,227.47	2.42%
11	6391	23,977.89	1,198.89	5.00%
12	5035	51,137.20	5,527.93	10.81%
12	5055	102,780.91	10,278.09	10.00%
12	6045	7,249.10	724.90	10.00%
12	6102	70,257.20	7,025.71	10.00%
12	6123	2,340.68	253.02	10.81%

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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	59,158.06		11,684.30	70,842.36
2. State Lottery Revenue	8560	2,012.10		1,027.61	3,039.71
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)		61,170.16	0.00	12,711.91	73,882.07
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	1,254.13		4,129.13	5,383.26
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
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)		1,254.13	0.00	4,129.13	5,383.26
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	59,916.03	0.00	8,582.78	68,498.81
D. COMMENTS:					

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.

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,308,238.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	43,867.85
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	28,132.32
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	344,436.32
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				372,568.64
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				4,891,801.56
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)				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00
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.)			6,370,015.01	19.83
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			(1,920,429.67)	(96,844.65)
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			4,449,585.34	(96,824.82)
B. Required effort (Line A.2 times 90%)			4,004,626.81	(87,142.34)
C. Current year expenditures (Line I.E and Line II.B)			4,891,801.56	0.00
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
Layoff Resolution No. 2526-09 2.1733 FTE reduction	(139,700.05)	(7,044.88)
Position Control - Position Eliminations (Certificated)	(246,694.92)	(12,440.49)
Position Control - Position Eliminations & Demotions (Certificated)	(1,534,034.70)	(77,359.28)
Total adjustments to base expenditures	(1,920,429.67)	(96,844.65)

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

32 10322 0000000
Form SIAA
H8B5S75XW3(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(6,397.54)	0.00	(25,008.54)				
Other Sources/Uses Detail					422,265.00	28,132.32		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	1,198.89	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,397.54	0.00	23,809.65	0.00				
Other Sources/Uses Detail					28,132.32	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	422,265.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

32 10322 0000000
Form SIAA
H8B5S75XW3(2026-27)

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

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

32 10322 0000000
Form SIAA
H8B5S75XW3(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	6,397.54	(6,397.54)	25,008.54	(25,008.54)	450,397.32	450,397.32	0.00	0.00

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(8,360.22)				
Other Sources/Uses Detail					200,235.90	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	8,360.22	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	200,235.90		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	8,360.22	(8,360.22)	200,235.90	200,235.90		

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Budget, July 1
 Budget 2026-27
Technical Review Checks
 Phase - All
 Display - All Technical Checks

Plumas County Office of Education

Plumas County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal** (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation** (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational** (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION- (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND- (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL- (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT- (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590- (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT- (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL- (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT- (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA- (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB- (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED- (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST- (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT- (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT- (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN- (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST- (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT- (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN- (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER- (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB- (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO- (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG- (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A- (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>

CHK-UNBALANCED-B- (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK- (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

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Budget, July 1
Estimated Actuals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Plumas County Office of Education

Plumas County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION- (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND- (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL- (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT- (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590- (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT- (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL- (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT- (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA- (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB- (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED- (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST- (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT- (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT- (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN- (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST- (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT- (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN- (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER- (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB- (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO- (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG- (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A- (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B- (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK- (Warning) - All versions are current.	<u>Passed</u>

Plumas County Office of Education

Proposed Budget

2026-2027

Other Funds

SACS Forms

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	23,580.00	23,580.00	0.0%
4) Other Local Revenue		8600-8799	1,654.00	1,500.00	-9.3%
5) TOTAL, REVENUES			25,234.00	25,080.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,944.57	7,716.12	56.1%
3) Employee Benefits		3000-3999	1,534.72	2,527.52	64.7%
4) Books and Supplies		4000-4999	3,895.85	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	13,602.75	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	1,198.89	0.00	-100.0%
9) TOTAL, EXPENDITURES			25,176.78	10,243.64	-59.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57.22	14,836.36	25,828.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57.22	14,836.36	25,828.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,107.15	43,164.37	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,107.15	43,164.37	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,107.15	43,164.37	0.1%
2) Ending Balance, June 30 (E + F1e)			43,164.37	58,000.73	34.4%
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	40,387.00	53,723.36	33.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,777.37	4,277.37	54.0%
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	41,928.96		
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			41,928.96		
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)			41,928.96		
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	23,580.00	23,580.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,580.00	23,580.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,654.00	1,500.00	-9.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,654.00	1,500.00	-9.3%
TOTAL, REVENUES			25,234.00	25,080.00	-0.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,944.57	7,716.12	56.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,944.57	7,716.12	56.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,325.67	2,037.07	53.7%
OASDI/Medicare/Alternative		3301-3302	71.67	276.05	285.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.46	3.85	56.5%
Workers' Compensation		3601-3602	134.92	210.55	56.1%
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			1,534.72	2,527.52	64.7%
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	3,895.85	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,895.85	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	13,602.75	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,602.75	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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	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	1,198.89	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,198.89	0.00	-100.0%
TOTAL, EXPENDITURES			25,176.78	10,243.64	-59.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,580.00	23,580.00	0.0%
4) Other Local Revenue		8600-8799	1,654.00	1,500.00	-9.3%
5) TOTAL, REVENUES			25,234.00	25,080.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		12,600.00	0.00	-100.0%
2) Instruction - Related Services	2000-2999		11,377.89	10,243.64	-10.0%
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		1,198.89	0.00	-100.0%
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			25,176.78	10,243.64	-59.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			57.22	14,836.36	25,828.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57.22	14,836.36	25,828.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,107.15	43,164.37	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,107.15	43,164.37	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,107.15	43,164.37	0.1%
2) Ending Balance, June 30 (E + F1e)			43,164.37	58,000.73	34.4%
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	40,387.00	53,723.36	33.0%
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	2,777.37	4,277.37	54.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6391	Adult Education Program	40,387.00	53,723.36
Total, Restricted Balance		40,387.00	53,723.36

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	169,724.13	184,427.83	8.7%
3) Other State Revenue		8300-8599	94,248.15	7,974.00	-91.5%
4) Other Local Revenue		8600-8799	6,268.00	1,500.00	-76.1%
5) TOTAL, REVENUES			270,240.28	193,901.83	-28.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,214.31	63,784.56	-11.7%
3) Employee Benefits		3000-3999	24,809.89	33,438.17	34.8%
4) Books and Supplies		4000-4999	38,327.01	49,512.11	29.2%
5) Services and Other Operating Expenditures		5000-5999	104,811.42	65,439.09	-37.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	23,809.65	8,360.22	-64.9%
9) TOTAL, EXPENDITURES			263,972.28	220,534.15	-16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,268.00	(26,632.32)	-524.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,132.32	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			28,132.32	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,400.32	(26,632.32)	-177.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,694.93	60,095.25	133.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,694.93	60,095.25	133.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,694.93	60,095.25	133.9%
2) Ending Balance, June 30 (E + F1e)			60,095.25	33,462.93	-44.3%
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	28,132.32	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	31,962.93	33,462.93	4.7%
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	(3,798.95)		
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	13,202.22		
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			9,403.27		
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	73.20		
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			73.20		
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)			9,330.07		
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	169,724.13	184,427.83	8.7%
TOTAL, FEDERAL REVENUE			169,724.13	184,427.83	8.7%
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	94,248.15	7,974.00	-91.5%
TOTAL, OTHER STATE REVENUE			94,248.15	7,974.00	-91.5%
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	6,268.00	1,500.00	-76.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,268.00	1,500.00	-76.1%
TOTAL, REVENUES			270,240.28	193,901.83	-28.2%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	72,214.31	63,784.56	-11.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			72,214.31	63,784.56	-11.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,831.36	16,839.12	-10.6%
OASDI/Medicare/Alternative		3301-3302	1,044.15	848.66	-18.7%
Health and Welfare Benefits		3401-3402	2,933.34	14,124.00	381.5%
Unemployment Insurance		3501-3502	36.05	29.26	-18.8%
Workers' Compensation		3601-3602	1,964.99	1,597.13	-18.7%
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			24,809.89	33,438.17	34.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,500.00	16,229.47	41.1%
Materials and Supplies		4300	26,827.01	33,282.64	24.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,327.01	49,512.11	29.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.0%
Dues and Memberships		5300	1,375.00	750.00	-45.5%
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	660.00	700.00	6.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,397.54	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	95,878.88	63,489.09	-33.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,811.42	65,439.09	-37.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	23,809.65	8,360.22	-64.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,809.65	8,360.22	-64.9%
TOTAL, EXPENDITURES			263,972.28	220,534.15	-16.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	28,132.32	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			28,132.32	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					
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)			28,132.32	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	169,724.13	184,427.83	8.7%
3) Other State Revenue		8300-8599	94,248.15	7,974.00	-91.5%
4) Other Local Revenue		8600-8799	6,268.00	1,500.00	-76.1%
5) TOTAL, REVENUES			270,240.28	193,901.83	-28.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		239,502.63	211,473.93	-11.7%
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		23,809.65	8,360.22	-64.9%
8) Plant Services	8000-8999		660.00	700.00	6.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			263,972.28	220,534.15	-16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,268.00	(26,632.32)	-524.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,132.32	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			28,132.32	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,400.32	(26,632.32)	-177.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,694.93	60,095.25	133.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,694.93	60,095.25	133.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,694.93	60,095.25	133.9%
2) Ending Balance, June 30 (E + F1e)			60,095.25	33,462.93	-44.3%
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	28,132.32	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	31,962.93	33,462.93	4.7%
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
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	28,132.32	0.00
Total, Restricted Balance		28,132.32	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,815,098.00	1,334,906.02	-52.6%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,443.00	2,442.65	0.0%
5) TOTAL, REVENUES			2,817,541.00	1,337,348.67	-52.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,392,833.00	1,134,670.12	-52.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,392,833.00	1,134,670.12	-52.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			424,708.00	202,678.55	-52.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	422,265.00	200,235.90	-52.6%
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			(422,265.00)	(200,235.90)	-52.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,443.00	2,442.65	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,861.11	14,304.11	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,861.11	14,304.11	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,861.11	14,304.11	20.6%
2) Ending Balance, June 30 (E + F1e)			14,304.11	16,746.76	17.1%
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	14,304.11	16,746.76	17.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,303.76		
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			14,303.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			14,303.76		
FEDERAL REVENUE					
Forest Reserve Funds		8260	422,265.00	200,235.90	-52.6%
Pass-Through Revenues from					
Federal Sources		8287	2,392,833.00	1,134,670.12	-52.6%
TOTAL, FEDERAL REVENUE			2,815,098.00	1,334,906.02	-52.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2,443.00	2,442.65	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,443.00	2,442.65	0.0%
TOTAL, REVENUES			2,817,541.00	1,337,348.67	-52.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	2,392,833.00	1,134,670.12	-52.6%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	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)			2,392,833.00	1,134,670.12	-52.6%
TOTAL, EXPENDITURES			2,392,833.00	1,134,670.12	-52.6%
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	422,265.00	200,235.90	-52.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			422,265.00	200,235.90	-52.6%

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	2,815,098.00	1,334,906.02	-52.6%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,443.00	2,442.65	0.0%
5) TOTAL, REVENUES			2,817,541.00	1,337,348.67	-52.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,392,833.00	1,134,670.12	-52.6%
10) TOTAL, EXPENDITURES			2,392,833.00	1,134,670.12	-52.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			424,708.00	202,678.55	-52.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	422,265.00	200,235.90	-52.6%
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			(422,265.00)	(200,235.90)	-52.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,443.00	2,442.65	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,861.11	14,304.11	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,861.11	14,304.11	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,861.11	14,304.11	20.6%
2) Ending Balance, June 30 (E + F1e)			14,304.11	16,746.76	17.1%
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	14,304.11	16,746.76	17.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,937.00	1,500.00	-81.1%
5) TOTAL, REVENUES			7,937.00	1,500.00	-81.1%
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	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)			7,937.00	1,500.00	-81.1%
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)			7,937.00	1,500.00	-81.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,723.80	228,660.80	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,723.80	228,660.80	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,723.80	228,660.80	3.6%
2) Ending Balance, June 30 (E + F1e)			228,660.80	230,160.80	0.7%
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	228,660.80	230,160.80	0.7%
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	228,660.31		
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			228,660.31		
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)			228,660.31		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,937.00	1,500.00	-81.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,937.00	1,500.00	-81.1%
TOTAL, REVENUES			7,937.00	1,500.00	-81.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,937.00	1,500.00	-81.1%
5) TOTAL, REVENUES			7,937.00	1,500.00	-81.1%
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		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)			7,937.00	1,500.00	-81.1%
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)			7,937.00	1,500.00	-81.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,723.80	228,660.80	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,723.80	228,660.80	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,723.80	228,660.80	3.6%
2) Ending Balance, June 30 (E + F1e)			228,660.80	230,160.80	0.7%
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	228,660.80	230,160.80	0.7%
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

Export Log
Period: Budget, July 1
Type of Export: Official

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LEA: 32-10322-0000000 Plumas County Office of Education

Official Check for LEA: 32-10322-0000000 is good

Export of USER General Ledger started at 6/9/2026, 4:57:59 PM

OFFICIAL Header for LEA: 32-10322-0000000 Plumas County Office of Education
VERSION SACS V15

- Fiscal year: 2025-26
- Type of data: Estimated Actuals
- Number of records exported in group 1: 647
- Fiscal year: 2026-27
- Type of data: Budget
- Number of records exported in group 2: 433

Export USER General Ledger completed at 6/9/2026, 4:57:59 PM

Export of Supplementals (USER ELEMENTs) started at 6/9/2026, 4:57:59 PM

- Fiscal year: 2025-26
- Type of data: Estimated Actuals
- Number of records exported in group 3: 882
- Fiscal year: 2026-27
- Type of data: Budget
- Number of records exported in group 4: 2641

Export of supplementals (USER ELEMENTs) completed at 6/9/2026, 4:57:59 PM

Export of TRC Explanations started at 6/9/2026, 4:57:59 PM

- Fiscal year: 2025-26
- Type of data: Estimated Actuals
- Number of records exported in group 5: 0
- Fiscal year: 2026-27
- Type of data: Budget
- Number of records exported in group 6: 0

Export of TRC Explanations completed at 6/9/2026, 4:57:59 PM

Export of TRC Log started at 6/9/2026, 4:57:59 PM

- Fiscal year: 2025-26
- Type of data: Estimated Actuals
- Number of records exported in group 7: 56
- Fiscal year: 2026-27
- Type of data: Budget
- Number of records exported in group 8: 55

Export of TRC Log completed at 6/9/2026, 4:57:59 PM

OFFICIAL END for LEA: 32-10322-0000000 Plumas County Office of Education

Exported to file: 32103220000000_BS1_2026-27_H8B5S75XW3_OFFICIAL.DAT

