



OFFICIAL AGENDA
Friday, May 29, 2026
VCSBSA Conference Room
1:00 PM

1. OFFICIAL OPENING OF MEETING

A. Call to Order

B. Roll Call

Board:

- President:** Dr. Raul Ramirez, Mesa Union School District
- Vice President:** Dr. Marlene Batista, Mupu Elementary School District
- Clerk:** Kari Skidmore, Santa Clara Elementary School District
- Member:** Dr. Carlos Dominguez, Briggs Elementary School District
- Member:** Dr. Jesus Vaca, Somis Union School District

- Alternate:** Lindsay Winegar, Briggs Elementary School District
- Alternate:** Kim Kuklenski, Mesa Union School District
- Alternate:** Nicole Misewitch, Mupu Elementary School District
- Alternate:** Deann Hobson, Santa Clara Elementary School District
- Alternate:** Robert Fulkerson, Somis Union School District

- VCOE Staff:** Misty Key, Deputy Superintendent, Fiscal and Administrative Services
- VCSBSA Staff:** Tami Peterson: Chief Business Official, Rudy Calasin: Director of School Business, Leticia Olmos: Information and Logistics Coordinator

C. Welcome Guests

D. Emergency Additions to the Agenda

E. Approval of Agenda

Motion: _____ Second: _____ Y _____ N _____ A _____

F. Approval of Minutes (Pgs. 5-8)

The Chief Business Official recommends that the Board of Directors approve the April 24, 2026, minutes as presented.

Motion: _____ Second: _____ Y _____ N _____ A _____

G. Recognition of Tami Peterson

H. Request to Address the Board

Members of the Public that wish to address the Board must first complete a Speaker Form. Speaker Forms must be submitted no later than five (5) minutes prior to the opening of the meeting. Comments are limited to three (3) minutes. Members of the public may address the Board on any matter within the Board’s jurisdiction; however, in accordance with Education Code 35145.5, the Board cannot enter a formal discussion or make a decision on any matter not on the agenda for this meeting. The Board President is in charge of the meeting and will maintain order, set the time limits for the speakers and the subject matter.

I. Public Hearing

- 1.) 2026-27 Proposed Adopted Budget

J. Organizational (Pgs. 9-11)

- 1.) Approval of the Certification of Signatures Effective July 1, 2026, as presented.

Motion:_____ Second:_____ Y_____ N_____ A_____

2. Reports/Information/Discussion

A. Chief Business Official Report

The CBO will provide a report of current activities of the VCSBSA office.

1.) FAQ’s for Attendance Recovery (Pgs. 12-37)

B. Ventura County Schools Self-Funding Authority Update

The CBO will provide an update from VCSSFA.

C. VCOE Staff Report(s)

- 1) Misty Key, Deputy Superintendent, Fiscal & Administrative Services will present to provide an update from VCOE Fiscal and Administrative Services.
- 2) Joaquin Licea, Chief Technology Officer will be present to provide an update from VCOE Technology Services.

D. SPED Report

- 1.) Mary Samples will be present to provide updates on SPED.

3. Action Items

A. Approval of Consent Agenda

Agenda items presented in this section compose the Consent Agenda and are routine of nature. Unless an item is moved to the Action section at the request of a board member, they will be approved by the board as a group as the first action on the agenda. Each item approved shall be deemed to have been read in full and adopted as recommended.

1) Approval of Financial Statements (Pgs. 38-42)

The Chief Business Official recommends that the Board of Directors approve the revenue and expenditures as listed on the April 1, 2026, through April 30, 2026, Financial Statements.

2) Approval of Board Report of Commercial Checks (Pg. 43)

The Chief Business Official recommends that the Board of Directors approve the commercial payments as listed on the April 1, 2026, through April 30, 2026, Board Report of Checks.

3) Approval of Board Report of Purchase Orders (Pg. 44)

The Chief Business Official recommends that the Board of Directors approve the purchase orders as listed on the April 1, 2026, through April 30, 2026, Board Reports.

4) Approval of Board Resolutions

A.) Resolution 25-26-03 – Appropriation Transfers Fiscal 2026-27 (Pg. 45)

B.) Resolution 25-26-04 – Authority for the Board of Directors to Improve Compensation and Benefits for Certain Categories for Employees After July 1, 2026 (Pg. 46-47)

C.) Resolution 25-26-05 – Authorization to Make Temporary Loans Between Authority Funds for Fiscal Year 2026-27 (Pg. 48)

Vote for items 3A. 1-4

Motion: _____ Second: _____ Y _____ N _____ A _____

B. New Business

1) Review, Discussion, and Approval of the 2026-2027 VCSBSA Proposed Budget (Pgs. 49-109)

Education Code Section 42103 requires the governing board of each agency to hold a public hearing on the proposed budget. The hearing must be held any day on or before July 1, but not less than three working days following availability of the proposed budget for public inspection. The budget has been available for public display and is submitted for board approval at this time.

Motion: _____ Second: _____ Y _____ N _____ A _____

2) Review, Discussion, and Approval of 2022-23 Salary Schedule to Ensure Compliance with the California Public Employees’ Retirement Law (PERL) (Pgs. 110-111)

The Board will consider approval of the revised salary schedule for all applicable employee classifications effective July 1, 2022 in order to maintain compliance with the requirements of the California Public Employees’ Retirement Law (PERL) and applicable California Public Employees’ Retirement System regulations regarding publicly available pay schedules.

Motion: _____ Second: _____ Y _____ N _____ A _____

3) Review Discussion, and Approval of 2023-24 Salary Schedule to Ensure Compliance with the California Public Employees’ Retirement Law (PERL) (Pgs. 112-113)

The Board will consider approval of the revised salary schedule for all applicable employee classifications effective July 1, 2023 in order to maintain compliance with the requirements of the California Public Employees’ Retirement Law (PERL) and applicable California Public Employees’ Retirement System regulations regarding publicly available pay schedules.

Motion: _____ Second: _____ Y _____ N _____ A _____

4) Review, Discussion, and Approval of 2024-25 Salary Schedule to Ensure Compliance with the California Public Employees’ Retirement Law (PERL) (Pgs. 114-115)

The Board will consider approval of the revised salary schedule for all applicable employee classifications effective July 1, 2024 in order to maintain compliance with the requirements of the California Public Employees’ Retirement Law (PERL) and applicable California Public Employees’ Retirement System regulations regarding publicly available pay schedules.

Motion: _____ Second: _____ Y _____ N _____ A _____

5) Review, Discussion, and Approval of 2025-26 Salary Schedule to Ensure Compliance with the California Public Employees’ Retirement Law (PERL) (Pgs. 116-117)

The Board will consider approval of the revised salary schedule for all applicable employee classifications effective July 1, 2025 in order to maintain compliance with the requirements of the California Public Employees’ Retirement Law (PERL) and applicable California Public Employees’ Retirement System regulations regarding publicly available pay schedules.

Motion: _____ Second: _____ Y _____ N _____ A _____

6) Review, Discussion, and Approval of Chief Business Official Job Description (Pgs. 118-120)

The Chief Business Official recommends that the Board of Directors approve Chief Business Official job description.

Motion: _____ Second: _____ Y _____ N _____ A _____

7) Review, Discussion, and Approval of the Interim Chief Business Official

The Board will review, discuss, and consider approval of the Interim Chief Business Official.

Motion: _____ Second: _____ Y _____ N _____ A _____

8) Review, Discussion, and Approval of the VCSBSA Board Meeting Schedule for the 2026-27 Year (Pgs. 121-122)

The Chief Business Official recommends approval of the VCSBSA Board Meeting for the 2026-27 Year.

Motion: _____ Second: _____ Y _____ N _____ A _____

9) Review, Discussion, and Approval of California IT in Education (CITE) Invoice in the Amount of \$3,450.00 (Page 123)

The Chief Business Official recommends that the Board of Directors approve California IT in Education (CITE) invoice in the amount of \$3,450.00.

Motion: _____ Second: _____ Y _____ N _____ A _____

4. Closed Session

A. During this meeting the Board may adjourn to Executive Session to review and consider the topics below:

1) Personnel (Government Code Section 54957)

(a) Classified Personnel

5. Future Agenda Items

A. Suggested Agenda Items

B. Future Board Meetings

6. Adjournment



DRAFT

OFFICIAL MINUTES
Friday, April 24, 2026
VCSBSA Conference Room
1:00 PM

1. OFFICIAL OPENING OF MEETING

A. Call to Order: 1:10 p.m.

B. Roll Call

Board:

- President:** Dr. Raul Ramirez, Mesa Union School District - **PRESENT**
- Vice President:** Dr. Marlene Batista, Mupu Elementary School District - **PRESENT**
- Clerk:** Kari Skidmore, Santa Clara Elementary School District - **PRESENT**
- Member:** Dr. Carlos Dominguez, Briggs Elementary School District - **PRESENT**
- Member:** Dr. Jesus Vaca, Somis Union School District - **PRESENT**

- Alternate:** Lindsay Winegar, Briggs Elementary School District
- Alternate:** Kim Kuklenski, Mesa Union School District
- Alternate:** Nicole Misewitch, Mupu Elementary School District
- Alternate:** Deann Hobson, Santa Clara Elementary School District
- Alternate:** Robert Fulkerson, Somis Union School District

VCSBSA Staff: Tami Peterson: Chief Business Official – **PRESENT**, Rudy Calasin: Director of School Business - **PRESENT**, Leticia Olmos - **PRESENT**

C. Welcome Guests

D. Emergency Additions to the Agenda: None

E. Approval of Agenda

Motion: Kari Skidmore **Second:** Dr. Carlos Dominguez Y 5 N 0 A 0

F. Approval of Minutes

The Chief Business Official recommends that the Board of Directors approve the March 24, 2026, minutes as presented.

Motion: Dr. Marlene Batista **Second:** Kari Skidmore Y 5 N 0 A 0

G. Request to Address the Board

Members of the Public that wish to address the Board must first complete a Speaker Form. Speaker Forms must be submitted no later than five (5) minutes prior to the opening of the meeting. Comments are limited to three (3) minutes. Members of the public may address the Board on any matter within the Board's jurisdiction; however, in accordance with Education Code 35145.5, the Board cannot enter a formal discussion or make a decision on any matter not on the agenda for this meeting. The Board President is in charge of the meeting and will maintain order, set time limits for the speakers and the subject matter.

2. Reports/Information/Discussion**A. Chief Business Official Report**

The CBO will provide a report on current activities of the VCSBSA office.

CBO shared BSA is gearing up for budget season. CBO asked the districts to begin to clean up purchase orders and make any purchases for this fiscal year by May 1st.

B. Discussion of the VCSBSA Board Meeting Schedule for the 2026-27 Year

The Board reviewed the proposed VCSBSA Board Meeting calendar for the 2026-27 year. It was proposed to add July 30th as a board meeting with a starting time of 9:00 AM. VCSBSA Board Meeting schedule will be brought back to the next meeting for approval with edits as requested. Dr. Ramirez asked for calendar invites to be created and shared with the Board.

C. Ventura County School Self-Funding Authority Update

The CBO will provide an update from VCSSFA.

1) Fire Drill Frequency**D. VCOE Staff Report (s)**

- 1) Misty Key, Deputy Superintendent, will present to provide an update from VCOE Fiscal and Administrative Services.

Misty Key shared that although VCOE, VCSSFA, and VCBSA are located in the same buildings, they are not the same entities. There is confusion with domain email addresses between VCOE and the two JPA's, VCSSFA, and VCSBSA. Down the road in the future, email address will need to be changed to differentiate VCOE, VCSSFA, and VCSBSA.

- 2) Joaquin Licea, Chief Technology Officer, will be present to provide an update from VCOE Technology Services.

Joaquin Licea asked the districts to complete the summer school survey that was sent out by VCOE Tech Department. Dr. Ramirez and Dr. Vaca will be participating in summer school with VCOE. Dr. Dominguez will look into and get back to Joaquin.

Joaquin shared Technology Conference is on May 8th.

3. Action Items**A. Approval of Consent Agenda**

Agenda items presented in this section compose the Consent Agenda and are routine of nature. Unless an item is moved to the Action section at the request of a board member, they will be approved by the board as a group as the first action on the agenda. Each item approved shall be deemed to have been read in full and adopted as recommended.

1) Approval of Financial Statements

The Chief Business Official recommends that the Board of Directors approve the revenue and expenditures as listed on the March 1, 2026, through March 31, 2026, Financial Statements.

2) Approval of Board Report of Commercial Checks

The Chief Business Official recommends that the Board of Directors approve the commercial payments as listed on the March 1, 2026, through March 31, 2026, Board Report of Commercial Checks.

3) Approval of Board Report of Purchase Orders

The Chief Business Official recommends that the Board of Directors approve the purchase orders as listed on the March 1, 2026, through March 31, 2026, Board Report of Purchase Orders.

4) Approval of Classified Personnel Report

The Chief Business Official recommends that the Board of Directors approve the Classified Personnel Action as listed. Note: This report denotes action to be taken on Positions as well as Personnel changes.

Vote for items 3A. 1-4

Motion: Dr. Jesus Vaca Second: Dr. Carlos Dominguez Y 5 N 0 A 0

B. New Business

1) Review, Discussion, and Approval of the SISC Health Benefit Plans and Rates for the October 2026-September 2027 Plan Year

The Chief Business Official will present the SISC health benefit plans and rates for the October 2026-September 2027 plan year.

Dr. Ramirez asked to place as a discussion item in the July meeting on how to be proactive to educate staff by holding health education events at each site.

Motion: Kari Skidmore Second: Dr. Carlos Dominguez Y 5 N 0 A 0

2) Review, Discussion, and Approval of the VCSBSA Fee Structure

The Chief Business Official will present the current VCSBSA fee structure for board review. The Board will discuss options for changes to the fee structure to ensure financial stability of VCSBSA and equity to the Member Districts and Charter customers.

Motion: Dr. Jesus Vaca Second: Dr. Marlene Batista Y 5 N 0 A 0

3) Review, Discussion, and Approval of Board Resolution 25-26-02 for the 180-Day Wait Period Exception G.C. Sections 7522.56 & 21224

The Chief Business Official recommends approval of the Resolution 25-26-02 for 180-Day wait period exception G.C. Sections 7522.56 & 21224.

As discussed at the last board meeting and as planning efforts continue, this resolution allows to move forward with reliance on Tami following her retirement.

Motion: Dr. Carlos Dominguez Second: Dr. Jesus Vaca Y 5 N 0 A 0

4) Review, Discussion, and Approval of the VCSBSA Employment Contract

The Chief Business Official recommends that the Board of Directors approve the employment contract for Tami Peterson, Extra Help Retired Annuitant, Effective July 5, 2026.

Motion: Kari Skidmore Second: Dr. Carlos Dominguez Y 5 N 0 A 0

5) Approval of a 2% On-Schedule Salary Increase for BSA Employees Retroactive to July 1, 2025

Retroactive pay is compliant and reportable to CALPERS to include BSA employees employes as of July 1, 2025. The Chief Business Official recommends that the Board of Directors approve the 2% on-schedule salary increase for BSA employees retroactive to July 1, 2025.

Motion: Dr. Carlos Dominguez Second: Dr. Jesus Vaca Y 5 N 0 A 0

4. Closed Session

A. During this meeting the Board may adjourn to the Executive Session to review and consider the topics below:

1) Personnel (Government Code Section 54957)

(a) Classified Personnel

The Board of Directors went into closed session at 2:08 PM and returned from closed session at 3:01 PM.

The Board of Directors, with a vote of 5-0, decided to make a selection for Chief Business Official position and will be agendized and announced at the May Board Meeting.

5. Future Agenda Items

A. Suggested Agenda Items

None

B. Future Board Meetings

May 29, 2026

6. Adjournment: 3:02 PM

**Ventura County Schools Business Services Authority
CERTIFICATION OF SIGNATURES**

I, Dr. Raul Ramirez, Secretary to the Board of Education of the Ventura County Schools of Business Services Authority of Ventura County, California certify that the signatures shown below are the verified signatures of the members of the Governing Board of the above-named school district (Part 1). Verified signatures of the person or persons authorized to sign orders drawn on the funds of the school district, Notices of Employment, Contracts, etc., appear in Part 2. These certifications are made in accordance with the provisions of Education Code Sections indicated.* If those authorized to sign orders shown in Part 2 are unable to do so, the law requires the signatures of the majority of the Governing Board.

These approved signatures will be considered valid for the period of July 1, 2026 to December 31, 2026.

Date of Board Action: May 29, 2026 Signature: _____
Secretary of the Board

PART I

Signatures of Members of the Board

Signature: _____
Print/Type: Dr. Raul Ramirez
President of the Board of Education

Signature: _____
Print/Type: Dr. Carlos Dominguez
Member of the Board of Education

Signature: _____
Print/Type: Dr. Marlene Batista
Vice President of the Board of Education

Signature: _____
Print/Type: Dr. Jesus Vaca
Member of the Board of Education

Signature: _____
Print/Type: Kari Skidmore
Clerk of the Board of Education

Signature: _____
Print/Type: _____
Member of the Board of Education

Signature: _____
Print/Type: _____
Member of the Board of Education

*K-12 Districts

- 42632
- 42633

PART 2

Signatures of Personnel and/or Members of the Governing Board authorized to Sign Checks, Orders for Salary Payment, Notices of Employment, Contracts, etc.. Please list after each name all items that a person is authorized to sign.

Signature: _____
Print/Type: _____
Title: Interim Chief Business Official
Authorized to Sign: All Items

Signature: _____
Print/Type: Leticia Duarte
Title: Payroll Manager
Authorized to Sign: All Items

Signature: _____
Print/Type: Leticia Olmos
Title: Information & Logistics Coordinator
Authorized to Sign: All Items

Signature: _____
Print/Type: _____
Title: _____
Authorized to Sign: _____

Signature: _____
Print/Type: _____
Title: _____
Authorized to Sign: _____

Please attach an extra sheet for additional signatures if needed. If the Board has given special instructions for the signing of checks or orders, please attach a copy of the resolution.

The following documents must be filed with School Business and Advisory Services:

- A. Authorization to sign reports, budgets, and all documents requiring signature of Secretary or Clerk.
- B. Authorization to approve payroll orders.
- C. Authorization to approve commercial check orders.
- D. Authorization to sign collection reports to the county.
- E. Authorization to sign board approved budget transfers.
- F. Authorization to sign Interfund and Intrafund transfers.
- G. Authorization to sign Contracts after Board Approval.

Examples of documents requiring district authority (not required to be filed with School Business and Advisory Services):

- 1. Authorization to sign Employment Contracts.
- 2. Appointment of authorized agents, for federal and state applications.
- 3. Appointment of representatives to acquire surplus property.
- 4. Authorization to sign cafeteria reports.
- 5. Authorization to sign checks on district bank accounts, i.e., cafeteria; clearing account.

Districts must notify School Business and Advisory Services in writing and submit Board Approved signature authorization amendments as staff and / or organizational changes occur mid-year.



Home / Finance & Grants / Instructional Time and Attendance Accounting / Attendance Recovery

Attendance Recovery

Attendance Recovery (AR) allows local educational agencies (LEAs) the option to offer more opportunities to increase student access to instruction and recover funding dependent on average daily attendance (ADA).

Overview

To mitigate the negative impact that chronic absenteeism and emergency events have had on academic continuity for students and LEA funding, Senate Bill (SB) 153 (Chapter 38, Statutes of 2024) as amended by SB 176 (Chapter 998, Statutes of 2024) established the AR program under Article 9, Chapter 2, Part 26 of *Education Code (EC)* sections 46210-46211.

AR programs are voluntary programs that enable students to recoup absences for the purpose of apportionment (up to the lesser of ten total or the total number of absences accrued in a given school year) by attending supplementary sessions outside of the regularly scheduled school day.

School districts, county offices of education and classroom-based charter schools may choose to offer AR to eligible students enrolled in classroom-based programs before or after school, during weekends, or on intersession breaks.

For additional information on AR, please review the resources and Frequently Asked Questions below and under each tab.

Requirements

ADA Reporting

Absence Reporting

Attendance Recovery and ELO-P

Resources

Absence Reporting

Frequently Asked Questions

1. Are LEAs required to submit AR days to the California Longitudinal Pupil Achievement Data System (CALPADS)? (Updated 04-May-2026)

Yes. LEAs will be required to submit days of AR attendance to CALPADS in order for the California Department of Education (CDE) to report an alternative chronic absenteeism rate that will be posted on the CDE's website (*EC* sections 60901(c)(3) and 46211(d)(4)). However, the alternative chronic absenteeism rate will not affect the Chronic Absenteeism data reported on the Dashboard or DataQuest.

Beginning in the 2025–26 New End-of-Year (EOY) 1 submission, LEAs will be required to submit AR days to CALPADS on the Student Absence Summary (STAS) file and to certify those data as part of their New EOY 1 submission. Detailed information is forthcoming and will be provided from the LEAs CALPADS web page.

2. Does AR affect the chronic absenteeism rate? (Posted 20-Mar-2025)

There is no immediate impact to the chronic absenteeism rate. Pursuant to *EC* Section 60901(b), LEAs that offer AR will separately report information on AR attendance. This information is required to be published on the California Department of Education's web site (*EC* sections 60901(c)(3) and 46211(d)(4)).

3. Should the original attendance code in the student information system (SIS) be changed to reflect that a day of attendance was recovered in AR? (Posted 02-Sep-2025)

No. While up to ten AR days may now be reported per enrolled student when attendance and absence data are submitted to CALPADS via the Student Absence Summary (STAS) file, all other fields in the STAS are to be populated the same. The absence field should not be adjusted based on AR days. As such, the code for the original absent day does not change in the SIS.

[Return to Top](#)

Contacts

For questions on chronic absenteeism, contact the Educational Data Management Division at CALPADS@cde.ca.gov.

Questions: Principal Apportionment Section | AttendanceAccounting@cde.ca.gov | 916-324-4541

Last Reviewed: Tuesday, May 05, 2026



Home / Finance & Grants / Instructional Time and Attendance Accounting / Attendance Recovery

Attendance Recovery

Attendance Recovery (AR) allows local educational agencies (LEAs) the option to offer more opportunities to increase student access to instruction and recover funding dependent on average daily attendance (ADA).

Overview

To mitigate the negative impact that chronic absenteeism and emergency events have had on academic continuity for students and LEA funding, Senate Bill (SB) 153 (Chapter 38, Statutes of 2024) as amended by SB 176 (Chapter 998, Statutes of 2024) established the AR program under Article 9, Chapter 2, Part 26 of *Education Code (EC)* sections 46210-46211.

AR programs are voluntary programs that enable students to recoup absences for the purpose of apportionment (up to the lesser of ten total or the total number of absences accrued in a given school year) by attending supplementary sessions outside of the regularly scheduled school day.

School districts, county offices of education and classroom-based charter schools may choose to offer AR to eligible students enrolled in classroom-based programs before or after school, during weekends, or on intersession breaks.

For additional information on AR, please review the resources and Frequently Asked Questions below and under each tab.

Requirements

ADA Reporting

Absence Reporting

Attendance Recovery and ELO-P

Resources

ADA Reporting

Frequently Asked Questions

1. How does a student generate ADA through AR? (Updated 04-May-2026)

- AR ADA can only be claimed for apportionment once a student accrues an absence.
- Appropriately certificated teachers who are employees of the LEA supervise students in an AR classroom who are engaged in educational activities substantially equivalent to regular instruction and on standards-aligned content.
- The certificated teacher documents the student’s participation time, and the LEA maintains that documentation in daily or hourly increments, as appropriate to the duration of the AR sessions offered.
- The LEA tracks AR attendance separately from attendance generated during the regular school day.
- A student may accrue time in hourly increments to meet the applicable minimum daily minute requirement, after which the LEA may claim ADA from AR for any absences generated by the student.

A student generates a day of attendance after they have missed a day of instruction and participated in an AR program for the required number of hours under *EC* Section 46211(e), according to the following attendance accounting methods:

For school districts and county offices of education

A student generates a day of attendance through AR once the student participates for the minimum school day per grade span or instructional setting, pursuant to Article 2 (commencing with *EC* Section 46110) and Article 3 (commencing with *EC* Section 46140) of Chapter 2, Part 26 of the *EC*, except for county community schools, continuation high schools, juvenile court schools, and community day schools. For these settings, the instructional minute requirements under *EC* Sections 1983, 46170, 48645.3, and 48663 apply (*EC* Section 46211(e)(2)).

The [Instructional Time and Attendance Accounting](#) web page provides a summary of those minimum school day requirements.

For charter schools

A charter student generates a day of attendance through AR once they have participated for the minimum daily instructional minutes required of a school district student in the applicable grade span under *EC* sections 46112, 46113, 46117, and 46141 (*EC* Section 46211(e)(2)). See FAQ #12 below for more details.

Calculation	Example
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Total hours of AR participation per student
 \div
 Number of hours required to meet the applicable minimum daily minute requirement
 =
 Round down to whole number
 < >
 If student's AR days would be greater than the number of absences the student has accrued for the attendance period, reduce to the number of absences
 -
 If AR days would be more than 10 days, reduce to 10
 =
 Days of AR attendance

Student A: TK/K, 180-minute minimum day, five absences

- 25 AR hours \div 3 hours per day = 8.33
- Reduce to actual number of absences = 5 AR days

Student B: grade 1, 230-minute minimum day, ten absences

- 30 AR hours \div 4 hours per day = 7.5
- Round down to whole days = 7 AR days

Student C: grade 4, 240-minute minimum day, twelve absences

- 45 AR hours \div 4 hours per day = 11.25
- Reduce to annual student cap = 10 AR days

2. How many days of attendance can a student recoup through AR? (Updated 04-May-2026)

A student can recoup up to ten absences through AR in a fiscal year (*EC* Section 46211(d)(1)).

An LEA can use AR participation time to offset absences that accrued in the attendance period being reported. Although a student can accumulate AR hours to potentially apply to a future absence, the LEA can only claim the make-up attendance for apportionment after the absence has occurred.

An absence can only be offset once. After an absence has been recouped by AR, it is not eligible for Saturday School, and vice versa.

Please see FAQ #11 on the "Requirements" tab for more on the limits to generating ADA through AR.

3. How is ADA from AR calculated? (Posted 04-May-2026)

AR ADA is calculated by dividing the days of student attendance generated through AR by the instructional days in the attendance period being reported. AR ADA is only reported when it can be directly linked to a student absence (see FAQs #1 and #2 above).

Days of attendance generated through AR are included in the calculation of regular, classroom-based ADA in the Principal Apportionment Data Collection (PADC) web application. It is important to include AR ADA with regular ADA for funding purposes.

AR ADA is also reported apart from all other ADA on a separate line in the PADDC web application, for informational purposes.

Example Calculation: School District AR ADA, Second Principal Apportionment (P-2)

Note: AR ADA must be calculated on a student-by-student basis (see the table in FAQ #1 above) and reported in the appropriate grade span in the Principal Apportionment Data Collection (PADDC) web application.

A school district is claiming attendance at P-2, which is comprised of 150 days of instruction in this district.

The school district has 100 students and an average attendance rate of 90 percent. This generates 13,500 student days of attendance from the regular school day.

Excluding AR, the P-2 ADA would be 90.

An AR class of 20 students in grades 9–12 all participated for two hours after school on ten days during the year.

In grades 9–12, the applicable minimum day to offset an absence is four hours.

Assuming each AR Day can be directly linked to a student absence and no more than ten days per student are claimed, this equates to 100 days of makeup attendance.

AR ADA is calculated by dividing the makeup days generated in AR by the regular scheduled instructional days.

The school district can claim an additional 0.67 ADA as a result. This AR ADA is reported on line B-8 in PADDC.

Including AR, the P-2 ADA is 90.67.

To contribute to funding calculations, the AR ADA must be included in the Regular ADA totals reported on line A-1 in PADDC.

Calculation Description	Calculation Example
Days of regular student attendance	$100 \text{ students} \times 0.90 \times 150 \text{ days taught} = 13,500$
ADA excluding AR	$\text{Days of student attendance} \div \text{Days taught} = 13,500 \div 150 = 90$
AR participation time	$20 \text{ students} \times 2 \text{ hours} \times 10 \text{ days} = 400 \text{ hours of AR}$
Days of AR attendance	$\text{Hours of AR} \div 4 \text{ hours per day} = 400 \div 4 = 100$

AR ADA	$\text{Days of AR attendance} \div \text{Days taught} = 100 \div 150 = 0.67$
Regular ADA including AR	$(13,500 \div 150) + (100 \div 150) = 90.67$

Reporting Notes

- The result of 0.67 is the AR ADA reported on Line B-8 in PADDC.
- The result of 90.67 is the Regular ADA total reported on Line A-1 in PADDC.
- Both ADA subtotals use the same denominator: days taught.

4. When are AR days of attendance able to be reported for ADA? (Posted 04-May-2026)

LEAs can only claim AR ADA for absences that have already occurred. If a student participated in AR before being absent, their AR hours can contribute towards making up a day of school they miss later in the same school year. ADA generated through AR is credited to the week in the attendance month when the student was absent.

If a student in AR makes up an absence from an attendance period that has already been reported, the LEA may revise the ADA reported for the period in question. For example, a student is absent for one day in February during the Second Principal attendance period (P-2). P-2 ADA is reported by May 1. The student then makes up the absence during an AR session in June. The LEA would include the day of make-up attendance in the revised P-2 ADA report.

5. How does an LEA claim attendance generated by students in an AR program)? (Updated 04-May-2026)

Once a student has earned a day of attendance through AR and this day has been assigned to an absence, the LEA can recoup ADA for the absence. The LEA will include the total recouped AR ADA in the regular, classroom-based ADA total submitted through the Principal Apportionment Data Collection (PADDC) web application at the regular reporting periods (Period 1, Period 2, and Annual).

AR ADA is also reported separately from all other ADA in the PADDC web application. LEAs should be aware that the AR ADA reported in this manner is used for informational purposes only, and does not affect the funding calculations.

6. Does a student have to meet the applicable minimum daily minute requirement in a single day in order for it to count for ADA? (Updated 04-May-2026)

No. A student may generate a day of attendance for apportionment by participating in AR over multiple days, accruing time in hourly increments (*EC* Section 46211(e)(1)). The teacher of each AR classroom must document these increments. Once this time meets the applicable minimum daily minute requirement, and the AR time can be applied to a student's absence, the LEA may claim a day of attendance for the attendance month when the absence occurred.

7. Is there a minimum amount of time in a day that an AR program must be scheduled in order to count for funding purposes? (Updated 04-May-2026)

Yes, a student's participation time in AR may accumulate in increments of one hour, as documented by the supervising teacher. (*EC* Section 46211(e)(1)). When a student participates in an AR class for less than one hour, that time does not accrue towards meeting the applicable minimum daily minute requirement. Fractions of an hour do not carry forward. For example, a student who was in AR 1.5 hours on Monday and another 1.5 hours on Tuesday has accrued two hours of participation time, not three.

8. Do LEAs need to maintain hourly records of AR attendance? (Posted 02-Sep-2025)

It depends. LEAs must maintain AR attendance in daily or hourly increments, as appropriate to the duration of the sessions offered.

Hourly accounting of attendance is appropriate if students meet their minimum daily minute requirement over multiple days. In this case, the AR teacher must document each hour of student attendance, and the LEA must make this supporting documentation available for the purpose of the annual audit process.

Daily accounting may be used when an AR session meets the minimum daily minute requirement in a calendar day, and in this case the hourly recordkeeping requirement does not apply.

9. Can an LEA track attendance in AR by the minute? (Updated 04-May-2026)

No. Attendance may be recorded in hourly increments, but not in minutes or fractions of an hour. Any participation documented in increments of less than one hour does not count toward meeting the required instructional time for AR.

10. If a student has only participated in half of the applicable minimum daily minute requirement under *EC* Section 46211(e), can the local educational agency claim a half-day of attendance? (Updated 04-May-2026)

No. A student's participation in AR for less than the applicable minimum daily minute requirements does not generate any attendance. A student in AR shall only be credited with a day of attendance after the applicable minimum daily minute requirement has been met (*EC* Section 46211(e)(1)).

11. How is the student cap on ADA applied when a student transfers between sites in a school district? (Updated 02-Sep-2025)

The student cap on ADA that can be claimed through AR applies to each student for the entire school year (*EC* Section 46211(d)(1)).

When a student transfers within the school district, the AR participation time they accrued at one school may be applied to absences that occurred at the destination school, provided that the district maintains a documentation trail for audit purposes. Best practice for a school district that

offers AR is to check whether an incoming transfer student has completed AR days or hours at their previous school, in order to establish the number of absences that may be offset through AR that year at the destination school.

The annual audit procedures will verify the statutory requirements of AR programs, including the student cap and the minimum daily minutes required (*EC* Section 46211(d) and (e)).

12. Charter schools do not have minimum daily minute requirements for instructional time. How do they determine the days of ADA that a student has generated through participation in AR? (Updated 04-May-2026)

In order for a charter school student to accrue AR ADA, they must participate in AR for the minimum daily minute requirement listed below (*EC* Section 46211(e)(2)(B)). Please see *EC* sections 46112, 46113, 46117, and 46141 for reference.

Grade/Setting	Minimum Daily Minute Requirement	Hours of AR needed to generate day of attendance	EC Section
TK/Kindergarten	180 Minutes	3 hours	46117
Grades 1-3	230 Minutes	4 hours	46112
Grades 4-8	240 Minutes	4 hours	46113
Grades 9-12	240 Minutes	4 hours	46141

13. Once a student has accrued enough AR participation time to meet the applicable minimum daily minute requirement and generate a day of attendance, does any further participation that same day count towards AR? (Updated 04-May-2026)

Yes. A student continues to accrue participation time in this case, provided that AR participation on a single calendar day does not generate more than one day of attendance for apportionment (ADA) (*EC* Section 46211(d)(1)). For example, if a student meets the threshold of the required number of hours to recoup a day of attendance, and participates further in AR that day, the extra time continues to accrue in hourly increments towards making up another absence (*EC* Section 46211(e)(1)).

14. If a student whose applicable minimum day is 180 minutes participates in 360 minutes of AR in a single day, do they generate two days of ADA? (Posted 20-Mar-2025)

No. A student cannot generate more than one day of attendance for any calendar day of participation in AR (*EC* Section 46211(d)(1)). If a student whose minimum day requirement is 180 minutes (three hours) participates in six hours of AR on a Saturday, the student would generate one day of AR ADA plus three hours of participation time. This remainder time may be used to claim a day of ADA when the student participates in AR on a subsequent calendar day.

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Contacts

For questions on reporting ADA through the PADDC Web Application, contact the Principal Apportionment Section at PASE@cde.ca.gov.

For questions on attendance for apportionment and instructional time, contact the Attendance Accounting Office at AttendanceAccounting@cde.ca.gov.

Questions: Principal Apportionment Section | AttendanceAccounting@cde.ca.gov | 916-324-4541

Last Reviewed: Tuesday, May 05, 2026



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Attendance Recovery

Attendance Recovery (AR) allows local educational agencies (LEAs) the option to offer more opportunities to increase student access to instruction and recover funding dependent on average daily attendance (ADA).

Overview

To mitigate the negative impact that chronic absenteeism and emergency events have had on academic continuity for students and LEA funding, Senate Bill (SB) 153 (Chapter 38, Statutes of 2024) as amended by SB 176 (Chapter 998, Statutes of 2024) established the AR program under Article 9, Chapter 2, Part 26 of *Education Code (EC)* sections 46210-46211.

AR programs are voluntary programs that enable students to recoup absences for the purpose of apportionment (up to the lesser of ten total or the total number of absences accrued in a given school year) by attending supplementary sessions outside of the regularly scheduled school day.

School districts, county offices of education and classroom-based charter schools may choose to offer AR to eligible students enrolled in classroom-based programs before or after school, during weekends, or on intersession breaks.

For additional information on AR, please review the resources and Frequently Asked Questions below and under each tab.

Requirements

ADA Reporting

Absence Reporting

Attendance Recovery and ELO-P

Resources

Attendance Recovery and Expanded Learning Opportunities Programs

Frequently Asked Questions

[Eligibility](#) | [Supervision](#) | [Instructional Content](#) | [Allowable Use of Funds and Fees](#)

Eligibility

1. Can an LEA offer both AR and Expanded Learning Opportunities Programming (ELO-P) at the same time? (Posted 20-Mar-2025)

Yes. It is the legislature's intent, as expressed in *EC* sections 46210(b)(2) and 46120(d)(3)(B), that LEAs be able to offer ELO-P and AR in conjunction to realize fiscal efficiencies and expand student access to ELO-P, while avoiding negative impacts on afterschool enrichment offerings. In this case, the distinct requirements for each program must be met (see FAQ #5 below).

2. Can an Expanded Learning Opportunities Program (ELO-P) student participate in AR? (Updated 04-May-2026)

Yes. Students may participate in both an ELO-P and AR concurrently, provided that participation in AR does not restrict a student's access to the full range of ELO-P services offered during the school year (*EC* Section 46211(c)). However, ELO-P and AR are separate and distinct programs with different purposes and documentation requirements. An LEA may operate both programs at the same time, but student participation in each program must be clearly differentiated - meaning a student is participating in either AR or ELO-P at any time, not both simultaneously.

Because ADA for AR is generated based on student participation, AR participation must be documented and reported either:

- In hourly increments, or
- By meeting minimum daily minute requirements, as applicable (*EC* Section 46211(e)).

This differs from how participation in ELO-P is documented where the LEA must track whether a student participated each day, but the length of time the student participates does not matter under *EC* Section 60902.

For example:

If a student is enrolled in ELO-P and also chooses to participate in AR during the same time period, the LEA must document that the student was participating in AR - not ELO-P - during that portion of time for apportionment and recordkeeping purposes.

All AR attendance must be tracked and documented separately using acceptable records (e.g., attendance logs, staff rosters demonstrating certificated LEA employment, program schedules, or supervisory records). This documentation is subject to verification during the LEA's Annual Audit (HZ. Attendance Recover, Section 1.f.).

3. Do AR students have to be Unduplicated Pupils to participate in an AR program offered in conjunction with its Expanded Learning Opportunities Program (ELO-P)? (Posted 20-Mar-2025)

No, students do not have to meet ELO-P eligibility requirements in order to participate in AR. The two state programs have distinct criteria for student participation, even when they are offered together at the same school site.

4. Can an LEA that has students on a waitlist for Expanded Learning Opportunities Program (ELO-P) enroll students in an AR program that is supported with ELO-P funds? (Posted 02-Sep-2025)

The creation and implementation of a waitlist would be a locally based decision if an LEA meets the requirements to offer and provide access, as outlined in *EC* Section 46120(b).

An LEA cannot bypass a student on the ELO-P waitlist to enroll a student in AR that is not on the ELO-P waitlist.

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Supervision

5. Can an Expanded Learning Opportunities Program (ELO-P) instructor supervise students in an AR program? (Posted 20-Mar-2025)

An ELO-P teacher may supervise students in AR if they are a certificated employee of the LEA (*EC* Section 46211(f)).

6. Do all Expanded Learning Opportunities Program (ELO-P) staff have to be certificated if the ELO-P program is operating in conjunction with AR? (Posted 20-Mar-2025)

No, ELO-P and AR are separate programs with distinct requirements. If a local educational agency chooses to offer them in conjunction, the requirements under *EC* Section 46120 apply to students in ELO-P, and the requirements of *EC* Section 46211 apply to students in AR. In the case of a commingled classroom of students from both programs, the most stringent requirement applies, and the supervision requirements of *EC* Section 46211(f) must be met for all AR students in the classroom, as emphasized by *EC* Section 46120(d)(3)(B).

Requirement	ELO-P Class	AR Class	ELO-P and AR Commingled Class
Staff supervising students	Staff must meet minimum qualifications for an instructional aide. This may include classified or certificated staff of the LEA that claims apportionment, as well as third-party staff.	Certificated staff of that LEA that claims apportionment	Certificated staff of the LEA that claims apportionment

Staff-to-student ratios	1:10 for TK/K 1:20 for all other grades.	1:10 for TK/K 1:20 for all other grades.	1:10 for TK/K 1:20 for all other grades.
<i>EC</i> reference	<i>EC</i> sections 8483.4(a) and 46120(b)(2)(D)	<i>EC</i> Section 46211(f)	<i>EC</i> sections 46211(f) and 46120(d)(3)(B)

7. Must AR occur in a separate classroom from an Expanded Learning Opportunities Program (ELO-P)? (Posted 20-Mar-2025)

Statute does not preclude an AR classroom from having students present who are not participating in the program, so long as all conditions of apportionment are being met. The determination of whether ELO-P and AR programs are offered in the same classroom is a local level one and should be made based on the needs of the students.

- Example 1: A classified employee and a certificated employee of the LEA supervise a commingled group of up to 20 non-kindergarten students participating in ELO-P services, and up to 20 in AR, working on homework assignments and other content aligned to grade-level standards.
- Example 2: A certificated employee of the LEA supervises a classroom where 10 non-kindergarten students are engaged in enrichment activities and 10 non-kindergarten students receive instruction aligned to grade-level standards.
- Example 3: In a classroom containing kindergarteners, a certificated employee engages 10 students in enrichment activities and play, while in a certificated employee of the LEA leads up to 10 students in academic content.

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Instructional Content

8. Does the AR activity have to be instructionally related to content standards, or can it be another allowable Expanded Learning Opportunities Program (ELO-P) activity, as long as it is supervised by a certificated staff member? (Posted 20-Mar-2025)

As a condition of funding, the educational activities that students are engaged in when they participate in AR must be substantially equivalent to their regular instructional program, and the educational content must be aligned to grade level standards (*EC* Section 46211(f)). This is a requirement of all AR programs, regardless of whether they are offered in conjunction with ELO-P.

9. If an LEA already offers academic support as part of its Expanded Learning Opportunities Program (ELO-P), does that time now count as AR? (Updated 02-Sep-2025)

No. AR and ELO-P are distinct programs, each with their own audit requirements, even when they are run concurrently.

When ELO-P operates at the same time as AR, the AR program offering does not count towards meeting the ELO-P requirements.

The legislature's intent is that access to ELO-P is not negatively affected when an LEA chooses to offer AR combined with ELO-P (*EC Section 46210(b)*).

10. Can a school district offer four hours of AR supervised by certificated employees of the district and five hours of ELO-P supervised by either certificated or classified staff? (Posted 02-Sep-2025)

No, this offering does not provide AR as a voluntary option for students and would not meet the ELO-P minimum time requirement for a nonschoolday. AR hours do not count towards meeting the statutory requirement for the daily length of ELO-P activities.

It is the intent of the legislature that AR programs do not negatively affect expanded learning implementation (*EC Section 46210(b)(2)*). Moreover, AR is not compulsory and students concurrently participating in both AR and ELO-P retain the ability to participate in either program (*EC Section 46211(c)*).

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Allowable Use of Funds and Fees

11. Can Expanded Learning Opportunities Program (ELO-P) funding be used to support AR efforts? (Updated 02-Sep-2025)

ELO-P funds may be used to support AR if certain conditions are met (*EC Section 46120(d)(3)(B)*):

1. AR must be offered at the same time as ELO-P.
2. Both programs must be offered at the same school site.
3. The AR program must be operated by the LEA.

LEAs that wish to utilize ELO-P funding for AR must still meet all ELO-P program requirements. The LEA's annual audit process will verify compliance with the programs' requirements.

As emphasized by *EC Section 46120(d)(3)(B)*, the apportionment-significant requirements of AR under *EC Section 46211(d)* through (g) will still apply to students participating in the AR program. This includes the supervision requirements under *EC Section 46211(f)*.

It is the intent of the Legislature that operation of AR does not negatively impact ELO-P implementation, which is designed to improve regular schoolday attendance and student engagement. Additionally, LEAs should minimize fiscal impacts and expand student access to

ELO-P when a parallel AR programs is operated to achieve fiscal efficiencies (*EC* Section 46210(b)).

It is the California Department of Education's Guidance that LEAs revise and update their ELO-P Plans to reflect how ELO-P funding will support AR if they wish to utilize some ELO-P fundings for that purpose.

12. What are the allowable uses of Expanded Learning Opportunity Program (ELO-P) funding when used to support AR? (Posted 20-Mar-2025)

Consistent with current ELO-P policy, the California Department of Education (CDE) does not approve or deny individual LEA requests for allowable use of ELO-P funds for AR. ELO-P funding can be used to support AR provided that all such expenditures are necessary and reasonable for AR activity, and are adequately documented. Furthermore, those expenditures should be consistent with statute and the LEA's policies and procedures.

It is CDE's Guidance that LEAs revise and update their ELO-P Plans to reflect how ELO-P funding will support AR if they wish to utilize some ELO-P funding for that purpose.

13. Can an LEA use Expanded Learning Opportunities Program (ELO-P) funds to offer AR to grades that are not served by the ELO-P? (Posted 20-Mar-2025)

To allocate ELO-P funds to AR for middle and high school students, an LEA must first meet the ELO-P funding requirements to offer and provide access to its students from Transitional Kindergarten/Kindergarten through 6th grade, pursuant to paragraphs 5 and 6 of *EC* Section 46120(g).

The LEA must ensure that the middle and high school students are also provided access to ELO-P. The LEA may not exclusively use ELO-P funds to offer AR to students without also providing access to ELO-P (*EC* sections 46120(c)(3) and 46211(c)).

Having fulfilled these criteria, the LEA may use ELO-P funds, as long as the requirements under *EC* Section 46120(d)(3)(B) are being met (see FAQ #7 under Attendance Recovery and ELO-P, above).

For example, an LEA satisfies all the ELO-P requirements for its TK/K-6 students and has offered ELO-P access to 7-8 grade students. It may then use ELO-P funds to operate AR for its grades 7-8 students on the same school site as its ELO-P activities, if the older students can elect to participate in ELO-P as well.

Additional ELO-P FAQs can be found on the California Department of Education's web page for the [Expanded Learning Opportunities Program](#).

14. Can an LEA charge a fee in order for a student to participate in AR ? (Posted 02-Sep-2025)

No. In general, public school students cannot be required to pay a fee to participate in an educational activity (*EC* Section 49011). Statute does not otherwise provide a means to charge students a fee to access AR.

15. Can a student be charged a fee for Expanded Learning Opportunities Program (ELO-P) on a day in which they participate in AR? (Posted 02-Sep-2025)

No, students cannot be charged an ELO-P fee for any day in which the student participates in both ELO-P and AR. Pursuant to *EC* Section 49011, students that participate in AR cannot be charged a fee.

16. Can a student be charged a fee for Expanded Learning Opportunities Program (ELO-P) on a day when they did not participate in AR? (Posted 02-Sep-2025)

Yes. However, students that are foster youth, homeless and/or qualify for free and reduced-price meals cannot be charged a family fee. Students not within one of these categories can be charged a family fee. If an LEA charges a family fee, it must be done so on a sliding scale that adjusts the fee based on family income and ability to pay. LEAs shall allow families to demonstrate their eligibility for a family fee waiver, by way of self-certification, pursuant to *EC* Sections 46120(b)(5), 8483(e), and 8482.6. If an LEA charges family fees, the LEA must track and maintain accurate records of fees collected for program activities or services to students.

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Contacts

For questions on attendance for apportionment and instructional time, contact the Attendance Accounting Office at AttendanceAccounting@cde.ca.gov.

For questions on ELO-P, contact the Expanded Learning Division at ExpandedLearning@cde.ca.gov.

Questions: Principal Apportionment Section | AttendanceAccounting@cde.ca.gov | 916-324-4541

Last Reviewed: Tuesday, May 05, 2026



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Attendance Recovery

Attendance Recovery (AR) allows local educational agencies (LEAs) the option to offer more opportunities to increase student access to instruction and recover funding dependent on average daily attendance (ADA).

Overview

To mitigate the negative impact that chronic absenteeism and emergency events have had on academic continuity for students and LEA funding, Senate Bill (SB) 153 (Chapter 38, Statutes of 2024) as amended by SB 176 (Chapter 998, Statutes of 2024) established the AR program under Article 9, Chapter 2, Part 26 of *Education Code (EC)* sections 46210-46211.

AR programs are voluntary programs that enable students to recoup absences for the purpose of apportionment (up to the lesser of ten total or the total number of absences accrued in a given school year) by attending supplementary sessions outside of the regularly scheduled school day.

School districts, county offices of education and classroom-based charter schools may choose to offer AR to eligible students enrolled in classroom-based programs before or after school, during weekends, or on intersession breaks.

For additional information on AR, please review the resources and Frequently Asked Questions below and under each tab.

Requirements

ADA Reporting

Absence Reporting

Attendance Recovery and ELO-P

Resources

Requirements

Frequently Asked Questions

[General Information](#) | [Eligibility](#) | [Limitations](#) | [Supervision](#) | [Other](#)

General Information

1. What local educational agencies are allowed to offer AR? (Updated 20-Mar-2025)

Starting in fiscal year 2025–2026, school districts, county offices of education and classroom-based charter schools may offer AR (*EC* Section 46211(a) and (k)).

Nonclassroom-based charter schools, and charter schools serving students through an exclusive partnership pursuant to *EC* Section 47612.1 are not eligible to participate in AR (*EC* Section 46211(g)).

2. When can AR be made available to students? (Updated 02-Sep-2025)

AR can be offered before or after school, on weekends, or intersessional days. LEAs operating AR must provide multiple opportunities for students to participate in the program during the school year. While AR may be offered during intersessional periods, LEAs are required to offer it during each school term (e.g., semester or quarter), per *EC* Section 46211(b).

3. What educational activities are offered to students in AR? (Updated 04-May-2026)

As a condition of funding, each student participating in AR must be engaged in educational activities and content aligned to grade-level standards that are substantially equivalent to the student's regular instructional program, which may include one-on-one or small group tutoring (*EC* Section 46211(f)). LEAs must be able to demonstrate compliance with this requirement during the annual audit process.

Additionally, the Legislature has stated its intent that LEAs maintain the same high expectations for students in AR as they do for students in regular instructional programs. It further clarifies that instruction provided through AR should align with grade-level standards and be substantially equivalent to a pupil's regular classroom-based program (*EC* Section 46210(b)(1)).

4. What are the recordkeeping requirements of AR? (Posted 20-Mar-2025)

The LEA must track and report attendance from participation in AR separately from attendance generated during the regular school day (*EC* Section 46211(d)(3)). The teacher of each AR classroom must document each student's participation time, when daily or hourly accounting of student participation is used. The LEA must maintain these records and provide access to this documentation during their annual audit, as needed (*EC* Section 46211(e)(1)).

5. Will AR be included in the Annual Audit? (Updated 04-May-2026)

Yes, starting in 2025–26 the Guide for Annual Audits [🔗](#), Section H.Z. directs auditors to verify the requirements of (d) through (g) of *EC* Section 46211, and assess fiscal penalties for noncompliance (*EC* Section 46211(j)).

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Eligibility

6. Who is eligible to participate in AR? (Updated 04-May-2026)

Students in Transitional Kindergarten and Kindergarten through 12th grade who are enrolled in classroom-based programs may elect to participate in AR on a limited basis (*EC* Section 46211(g)(1)). Students are ineligible if they are either enrolled in

- nonclassroom-based programs, which is defined as a student continually enrolled in independent study for more than 15 schooldays (*EC* Section 46211(g)(1) and (2)),
- a nonclassroom-based charter school,
- or a charter school that serves pupils pursuant to *EC* Section 47612.1

7. Does AR have to be offered to all grade spans each school term? (Updated 04-May-2026)

LEAs decide locally whether to operate AR, and which students are eligible. AR does not have to be offered to all grade levels. A best practice is to prioritize access for students with the greatest need to make up instructional time, in alignment with the program's intent under *EC* Section 46210(a)(2). When the program is made available, the LEA must give students a chance to participate at least once during each school term (e.g., each semester or quarter) pursuant to *EC* Section 46211(b)(1).

8. Can students with an individualized educational plan (IEP) participate in AR? (Updated 04-May-2026)

Students with an IEP may participate in AR if it is consistent with the goals in their IEP. If an individual's plan specifies a minimum school day length, that number of minutes is the applicable minimum daily minute requirement for the purpose of generating attendance through AR (*EC* Section 46211(e)(1)).

For example, if a student's IEP states that they require an alternative minimum day of 120 minutes, then the LEA may recover day of attendance for an absence once the student has participated in AR for two hours. Nonetheless, only one day of attendance may be claimed for each calendar day of participation in AR (*EC* Section 46211(d)(1)). As such, if the same student attended AR for four hours on a Saturday, they would only generate one day of attendance.

9. Can students participate in AR during independent study? (Updated 04-May-2026)

AR is an option for students in classroom-based, regular educational programs. Students who are enrolled in a nonclassroom-based program or a nonclassroom-based charter school cannot participate in AR, and do not generate attendance for apportionment through AR (*EC* Section 46211(g)). For the purposes of determining eligibility for AR, a student is considered to be enrolled in a nonclassroom-based program when they are participating continually in traditional independent study for a span of 16 or more school days (*EC* Section 46211(g)(2)).

Students continually enrolled in independent study for 16 or more school days may not, while enrolled in independent study:

- participate in AR

- generate apportionment through AR for incomplete independent study days

If/when the student returns to in-person instruction, they may participate in AR, and AR attendance may be credited to absences that do not fall within the period that they were on 16+ consecutive days of independent study.

10. If a student has participated in independent study for more than 15 days earlier in the year, but has returned to in-person instruction, can they still participate in AR? (Updated 04-May-2026)

A student who previously participated in long-term independent study (e.g., for more than 15 days) earlier in the year, but is currently receiving instruction in a regular classroom-based program is eligible for AR participation to offset absences from in-person instruction or incomplete independent study days that do not fall within a period of 16+ consecutive days of independent study.

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Limitations

11. Are there limits to the amount of ADA that a student can generate through AR? (Updated 04-May-2026)

- The maximum number of days of attendance that an LEA may claim for a student in a fiscal year is capped at the lesser of 10 days of attendance, or their number of absences in that fiscal year (*EC* Section 46211(d)(1)).
- AR ADA is credited to the fiscal year in which the AR program operated (*EC* Section 46211(b)(1)).
- An individual student cannot generate more than one day of attendance for any calendar day of participation in AR (*EC* Section 46211(d)(1)). When reporting attendance to the PADC web application, an LEA may only claim AR ADA for absences that the student accrued in the complete months of attendance being reported. (See FAQ #1 on the ADA Reporting tab.)

12. Can an LEA count AR sessions toward their instructional time requirements? (Updated 04-May-2026)

No, AR time may not be included within the instructional time used to meet the minimum annual day and minute requirements of LEAs, or the minimum school day requirements of school districts and county offices of education (*EC* Section 46211(b)(2)).

13. Can AR be offered at recess times in the school day? (Posted 20-Mar-2025)

No, AR may only operate outside of the regular school day, or on weekend or intersession days (*EC* Section 46211(b)(1)).

14. Can a school compel a student who has been frequently absent to participate in AR, or assign AR as punishment? (Updated 02-Sep-2025)

No. Participation in AR may not be compulsory or punitive for any student (*EC* Section 46211(c)).

15. Can a student's participation in an after- or before-school activity (such as sports or performing arts) be used to recoup ADA through AR? (Posted 04-May-2026)

No. Participation in an after- or before-school activity cannot be used for AR unless the activity fully meets every requirement of AR under *EC* Section 46211.

An after- or before-school activity does not automatically qualify as AR simply because it includes instruction, supervision, or enrichment. To claim ADA through AR, an LEA must formally operate the activity as AR and comply with all AR conditions of apportionment.

AR is a separate, distinct program, and other LEA programs—such as athletics, performing arts, or summer school credit recovery—do not qualify unless they meet every statutory AR requirement.

To claim ADA through AR, an LEA must comply with all requirements under *EC* Section 46211, including but not limited to:

- Student participation in AR must be voluntary (*EC* Section 46211(c)).
- AR attendance must be tracked and reported separately in the attendance record (*EC* Section 46211(d)(3)).
- Students must be under the immediate supervision and control of a certificated employee of the LEA at the applicable student-to-teacher ratio (*EC* Section 46211(f)).
- Students must engage in educational activities and standards-aligned content that are substantially equivalent to the student's regular instructional program (*EC* Section 46211(f)).

Beginning with the [2025–26 Guide for Annual Audits](#), the annual audit process will verify compliance with AR program requirements under *EC* Section 46211, subdivisions (d) through (g), and assess fiscal penalties for noncompliance, if applicable (*EC* Section 46211(j)).

Example (Compliance)

An LEA operates an afterschool theatre arts program that students attend voluntarily. The program is supervised by certificated employees, the LEA tracks attendance separately for AR, and students engage in educational activities and standards-aligned content that are substantially equivalent to each student's regular instructional program. Because all AR apportionment requirements are met, the LEA may recover ADA for participating students through AR.

Example (Noncompliance)

An LEA operates an afterschool athletic program supervised by noncertificated staff, and participation is mandatory for team members. Students do not engage in educational activities or standards-aligned content that is substantially equivalent to their regular instructional program. Because these conditions do not meet AR requirements under *EC* Section 46211(f), the LEA may not recover ADA through AR.

16. Can a student's participation in a summer credit recovery program be used to recoup ADA for an absence through AR? (Posted 04-May-2026)

If a summer credit recovery program is voluntary and attendance is not required, then the summer offering may generate AR attendance only if it is identified in advance as AR and all AR statutory requirements are met (*EC* sections 46210 and 46211). Programs cannot be redefined after they occur to be called AR, as there are statutory program and attendance requirements.

17. Can AR be operated during the summer? (Posted 04-May-2026)

AR programs may be operated after the last day of school and before the first day of school (see FAQs #22 and #23 on the Requirements tab). Student participation must be voluntary, and all statutory requirements must be met (*EC* Section 46211). The program must be designated as AR before it operates, and it cannot be redefined after the fact, as statutory program and attendance requirements apply.

18. Can a student's attendance in an Extended School Year for Special Education (ESY) program be used to recoup ADA for an absence through AR? (Posted 04-May-2026)

No, ESY offerings do not count towards meeting AR requirements and cannot be used to claim AR ADA. ESY and AR are two different programs, and each must be reported separately in each school's student information system.

ESY may only be offered to students with an IEP that calls for ESY. More information on ESY is available on the [Instructional Time and Attendance Accounting](#) page, under Requirements for Generating and Claiming Attendance Credit.

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Supervision

19. What are the supervision requirements of AR? (Updated 04-May-2026)

As a condition of apportionment, students attending AR programs must be under the immediate supervision and control of a certificated employee of the LEA. Employees of the LEA who are qualified to teach in a TK-12 classroom during the regular school day will meet the supervision requirements for AR. In addition, AR programs must maintain a student-to-certificated-employees ratio of 10:1 for Transitional Kindergarten and Kindergarten, and 20:1 for grades 1-12 (*EC* Section 46211(f)).

The California Department of Education recommends consulting directly with the Commission on Teacher Credentialing for any specific questions about certification requirements for TK–12 instruction.

20. Can a substitute teacher supervise students in an AR? (Updated 02-Sep-2025)

To meet the supervision requirements, a substitute teacher overseeing students in AR would need to be an employee of the LEA and hold a valid certification document pursuant to *EC* sections 46300 and 47612.5 (*EC* Section 46211(f)). If an employee of the LEA has a credential or permit issued from the Commission on Teacher Credentialing that qualifies them to teach in a TK-12 classroom, then they also meet the supervision requirements for AR.

21. Do students in AR have to participate exclusively through in-person instruction, or can some of the participation time come from activities completed at home? (Posted 20-Mar-2025)

In-person instruction is a requirement for any AR time to count towards the minimum daily minute requirement under *EC* Section 46211(e) and generating ADA. Students in AR must be under the immediate supervision and control of a certificated teacher as a condition of apportionment (*EC* Section 46211(f)).

22. Can an LEA offer AR through a third-party vendor? (Updated 04-May-2026)

No. Students in AR must be under the immediate supervision and control of a certificated employee of the LEA (*EC* Section 46211(f)).

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Other

23. Can LEAs offer AR after the last day of school and before the end of the fiscal year on June 30? (Updated 04-May-2026)

Yes, AR may be offered on intersession days, including during summer recess. ADA generated from AR sessions offered after the last day of school and before the end of the fiscal year will be credited to that fiscal year (*EC* Section 46211(b)(1)).

Any AR attendance applied to absences that occur after the P-2 attendance period will be reported at the Annual reporting period, and will only be used to calculate funding for programs that use Annual ADA, such as Lottery funding. Most attendance used for Local Control Funding Formula funding and other program funding is based on P-2 ADA.

24. Can an LEA offer AR after the start of the fiscal year on July 1 and before the first day of school? (Updated 04-May-2026)

Yes, AR may be offered during summer recess. Student participation in AR during the period after July 1 and before the first day of school will accrue time towards the potential generation of ADA, should the student be absent from a scheduled day of instruction in that fiscal year.

An LEA may only claim a day of attendance through AR for an absence a student has accrued, and only once the student has met the applicable minimum daily minute requirement under *EC* Section 46211(e)(1), described in FAQ #1 on the ADA Reporting tab.

25. Can AR be offered before the start of the regular school day? (Updated 04-May-2026)

Yes. Students in AR may accrue participation time towards the generation of ADA even when they are participating before 8:30am for high schools, or before 8:00am for middle schools (*EC* Section 46211(e)(1)).

26. Can Transitional Kindergarten (TK) and Kindergarten students participate in AR beyond the statutory four-hour limit on their school day? (Posted 20-Mar-2025)

Yes. Senate Bill 153 amended *EC* Section 46111 to allow TK and Kindergarten student participation in AR programs, along with Expanded Learning Opportunity Programs.

27. Does AR replace the existing Saturday School program? (Posted 20-Mar-2025)

No, Saturday School exists unchanged by the establishment of AR. Weekend make-up classes may continue to be offered by school districts or county offices of education pursuant to *EC* Section 37223.

28. Do the absences have to be excused in order to be recoverable? (Posted 20-Mar-2025)

No, absences do not have to be excused (as defined by *EC* Section 48260(c)) to be eligible for AR. This program does not change the requirements of LEAs to keep attendance records for the purpose of compulsory education law and report truancy accordingly pursuant to *EC* sections 48260–48273.

29. Do absences that a student makes up in AR affect their truancy status? (Posted 20-Mar-2025)

No. Participation in AR does not remove an absence from the attendance register and does not remove a local educational agency's obligation to meet the requirements of compulsory education law under *EC* sections 48260-48273. A truant student continues to be defined as a student who has been absent or missed more than 30 minutes of class without a valid excuse three times in a school year.



30. Can participation in an AR program make up an absence due to a suspension or missing immunizations? (Updated 04-May-2026)

No. When a student is absent due to conditions that legally exclude them from school — such as a suspension (*EC* section 48900, 48900.2, 48900.3, 48900.4, 48900.7, and 48915(c)) or lack of required immunizations (*EC* Section 48216) — they are not eligible to recover those absences through either AR or Saturday School.

31. When an LEA offers AR on a weekend or intersession days, do meals need to be made available? (Posted 02-Sep-2025)

Yes. When students are receiving on-site instruction, including through AR, the State Meal Mandate under *EC* Section 49501.5 applies, and the LEA must make available two free nutritionally-adequate meals to any student who requests a meal. For more information, LEAs can consult with a School Nutrition Program specialist by contacting the Nutrition Services Division at SNPInfo@cde.ca.gov.

32. Are students enrolled in continuation education eligible to participate in AR? (Posted 04-May-2026)

Students in a continuation school or program are eligible to participate in AR when the program is offered. The continuation minimum day under *EC* Section [46170](#)  applies to students in continuation programs when they participate in AR (*EC* Section [46211](#) (e)(2)(C)).

Once a continuation student has participated in AR for three hours, they meet the applicable minimum day and generate a day of attendance which equates to 3 continuation hours. Continuation hours can be applied on an hourly basis up to a maximum of 15 hours per week. When a continuation hour is generated through AR, it can be applied to a prior week, or maintained in reserve to apply to a future week with less than 15 hours of attendance. No more than 30 continuation hours per student per fiscal year can be generated through AR.

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Contacts

For questions on attendance for apportionment and instructional time, contact the Attendance Accounting Office at AttendanceAccounting@cde.ca.gov.

For questions on operating a high-quality AR program, contact the Educational Options Office at EOO@cde.ca.gov.

Questions: Principal Apportionment Section | AttendanceAccounting@cde.ca.gov | 916-324-4541

Last Reviewed: Tuesday, May 05, 2026

Fund 010 - General Fund **Fiscal Year 2025/26 Through April 2026**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	75,000.00	75,000.00	30,882.26	44,117.74	41.18
8677	Interagency Services Between L	1,712,648.00	1,754,564.00	1,041,458.87	713,105.13	59.36
8699	All Other Local Revenue	2,000.00	500.00	1,497.18	997.18-	299.44
	Total Other Local Revenue	1,789,648.00	1,830,064.00	1,073,838.31	756,225.69	58.68
	Total Year To Date Revenues	1,789,648.00	1,830,064.00	1,073,838.31	756,225.69	58.68

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Classified Salaries							
2300	Class Supervisors & Administra	971,199.00	873,235.00		753,188.70	120,046.30	86.25
2310	Substitute - Mgmt	20,000.00	25,000.00		17,504.88	7,495.12	70.02
2400	Clerical and Office Salaries	508,740.00	551,465.00		469,625.58	81,839.42	85.16
2450	Clerical and Office OverTime	10,000.00	5,000.00			5,000.00	
	Total Classified Salaries	1,509,939.00	1,454,700.00	.00	1,240,319.16	214,380.84	85.26
Employee Benefits							
3202	PERS, classified positions	292,511.00	286,985.00		265,323.57	21,661.43	92.45
3301	OASDI/Medicare/Alternative, ce	17.00	17.00		14.50	2.50	85.29
3302	OASDI/Medicare/Alternative, cl	21,297.00	20,131.00		17,220.86	2,910.14	85.54
3402	Health & Welfare Benefits, cla	203,633.00	205,131.00		166,446.60	38,684.40	81.14
3501	SUI, certificated positions	1.00	1.00		.50	.50	50.00
3502	SUI, classified positions	734.00	690.00		588.53	101.47	85.29
3601	Work Comp Ins, certificated po	20.00	20.00		16.40	3.60	82.00
3602	Work Comp Ins, classified posi	24,778.00	23,872.00		20,353.63	3,518.37	85.26
3902	Other Benefits, classified pos	912.00	68,573.00		68,370.23	202.77	99.70
	Total Employee Benefits	543,903.00	605,420.00	.00	538,334.82	67,085.18	88.92
Books and Supplies							
4300	Materials and Supplies	20,000.00	15,000.00	2,581.38	10,077.29	2,341.33	67.18
4310	Fuel	2,750.00	2,750.00	246.33	2,137.96	365.71	77.74
4400	Non-Capitalized Equipment	10,000.00	5,000.00			5,000.00	
	Total Books and Supplies	32,750.00	22,750.00	2,827.71	12,215.25	7,707.04	53.69
Services and Other Operating Expenditures							
5200	Travel and Conferences	4,000.00	4,000.00	3,869.60	3,502.15	3,371.75-	87.55
5220	Travel and Conference	10,000.00	17,000.00	250.00	17,482.23	732.23-	102.84

Fund 010 - General Fund		Fiscal Year 2025/26 Through April 2026					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5300	Dues and Memberships	6,750.00	1,000.00		988.35	11.65	98.83
5450	Other Insurance	14,600.00	14,600.00		14,600.00		100.00
5600	Rentals,Leases,Repairs & Nonca	36,741.00	36,741.00	1,429.37	34,513.69	797.94	93.94
5800	Professnl/Consult Serv & Opera	52,500.00	95,000.00	698.93	92,419.23	1,881.84	97.28
5801	Audit	20,000.00	30,975.00	8,956.50	30,649.50	8,631.00-	98.95
5804	Employment Fees	250.00	100.00		79.00	21.00	79.00
5899	Legal Fees	7,500.00	1,500.00		599.90	900.10	39.99
5901	Phone Services	1,950.00	1,950.00	183.19	1,440.93	325.88	73.89
5903	Postage	7,000.00	6,000.00		7,015.19	1,015.19-	116.92
Total Services and Other Operating Expenditures		161,291.00	208,866.00	15,387.59	203,290.17	9,811.76-	97.33
Total Year To Date Expenditures		2,247,883.00	2,291,736.00	18,215.30	1,994,159.40	279,361.30	87.02

Fund 010 - General Fund		Fiscal Year 2025/26 Through April 2026				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	1,789,648.00	1,830,064.00		1,073,838.31	756,225.69	58.68
B. Expenditures	2,247,883.00	2,291,736.00	18,215.30	1,994,159.40	279,361.30	87.02
C. Subtotal (Revenue LESS Expense)	458,235.00-	461,672.00-		920,321.09-	476,864.39	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	458,235.00-	461,672.00-		920,321.09-	476,864.39	
F. Fund Balance:						
Beginning Balance (9791)	2,560,865.00	2,623,065.00		2,623,065.19		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	2,560,865.00	2,623,065.00		2,623,065.19		
G. Calculated Ending Balance	2,102,630.00	2,161,393.00		1,702,744.10		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	2,102,630.00	2,161,393.00				
Other				18,215.30		

Fund 401 - Special Reserve Capital Outlay **Fiscal Year 2025/26 Through April 2026**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	1,500.00	1,500.00	650.57	849.43	43.37
Total Other Local Revenue		1,500.00	1,500.00	650.57	849.43	43.37
Total Year To Date Revenues		1,500.00	1,500.00	650.57	849.43	43.37

Fund 401 - Special Reserve Capital Outlay			Fiscal Year 2025/26 Through April 2026			
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	1,500.00	1,500.00		650.57	849.43	43.37
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	1,500.00	1,500.00		650.57	849.43	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	1,500.00	1,500.00		650.57	849.43	
F. Fund Balance:						
Beginning Balance (9791)	41,028.00	41,114.00		41,113.68		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	41,028.00	41,114.00		41,113.68		
G. Calculated Ending Balance	42,528.00	42,614.00		41,764.25		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)	42,528.00	42,614.00				
Undesig/Unapprop (9790)						
Other						

Checks Dated 04/01/2026 through 04/30/2026					
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
5080803513	04/06/2026	VERIZON WIRELESS	010-5901		38.83
5080803514	04/06/2026	SHRED-IT, c/o STERICYCLE, INC	010-5800		147.15
5080803515	04/13/2026	KRONOS SAASHR, INC	010-5800	622.20	
			010-9330	3,111.00	3,733.20
5080803516	04/14/2026	CORODATA	010-5800		374.60
5080803517	04/16/2026	AMAZON CAPITAL SERVICES	010-4300		423.81
5080803518	04/16/2026	LEAF	010-5600		446.57
5080803519	04/16/2026	CliftonLarsonAllen LLP	010-5801		3,465.00
5080803520	04/20/2026	CAMARILLO SELF-STORAGE	010-5600		278.00
5080803521	04/21/2026	U.S. BANK	010-4300	189.85	
			010-4310	129.02	
			010-5220	753.79	
			010-5800	540.00	1,612.66
5080803522	04/21/2026	STREAMLINE OFFICE SOLUTIONS	010-5600		106.33
5080803523	04/27/2026	ATKINSON, ANDELSON, et al	010-9330		1,598.00
5080803524	04/27/2026	KRONOS SAASHR, INC	010-5800		10.70
5080803525	04/27/2026	U.S. POSTAL SERVICE (CMRS-FP)	010-5903		2,000.00
5080803526	04/30/2026	VERIZON WIRELESS	010-5901		38.81
5080803527	04/30/2026	FRANCOTYP-POSTALIA, INC	010-5903		206.82
5080803528	04/30/2026	SHRED-IT, c/o STERICYCLE, INC	010-5800		147.15
VCH800000124	04/01/2026	TAX DEFERRED SERVICES	010-9539		5,700.00
VCH800000125	04/10/2026	Calasin, Rudolph M	010-5200		300.15
VCH800000126	04/17/2026	Chen, Li	010-5200	196.48	
			010-5220	589.03	785.51
VCH800000127	04/22/2026	Almaraz, Leesander	010-5200	249.40	
			010-5220	606.07	855.47
VCH800000128	04/22/2026	SELF-INSURED SCHOOLS OF CALIF	010-9534	21,795.30	
			010-9537	6,649.60	
			010-9539	284.50	28,729.40
VCH800000129	04/29/2026	TAX DEFERRED SERVICES	010-9539		5,700.00
			Total Number of Checks	22	56,698.16

Fund Recap

Fund	Description	Check Count	Expensed Amount
010	General Fund	22	56,698.16
	Total Number of Checks	22	56,698.16
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		56,698.16

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Includes Purchase Orders dated 04/01/2026 - 04/30/2026

PO Number	Vendor Name	Order Location	Object Description	Resource Description	Account Amount
P8026-00033	KRONOS SAASHR, INC	BUSINESS SER	Prof Svc	Unrestrict	622.20
			PpdExpndtr	Unrestrict	3,111.00
P8026-00034	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'ls/Sup	Unrestrict	140.70
P8026-00035	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'ls/Sup	Unrestrict	271.86
P8026-00036	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'ls/Sup	Unrestrict	11.25
P8026-00037	KRONOS SAASHR, INC	BUSINESS SER	Prof Svc	Unrestrict	10.70
P8026-00038	ATKINSON, ANDELSON, et al	BUSINESS SER	PpdExpndtr	Unrestrict	1,598.00
Total Number of POs			6	Total	5,765.71

Fund Recap

Fund	Description	PO Count	Amount
010	General Fund	6	5,765.71

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

**VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
APPROPRIATION TRANSFERS
FISCAL YEAR 2026-27
RESOLUTION NO. 25-26-03**

WHEREAS, the VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY may have a need during the fiscal year to make appropriation transfers to permit the payment of obligations of the AUTHORITY, and

WHEREAS, the AUTHORITY may authorize an employee to make such transfers between unappropriated fund balances and any expenditure classifications to balance any expenditure classification,

THEREFORE, BE IT RESOLVED that the VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY authorizes the appropriation transfers necessary to permit payment of obligations of the AUTHORITY incurred during the 2026-27 fiscal year. These transfers are to be presented for ratification at the next board meeting.

ADOPTED this 29th day of May, 2026.

AYES: NOES: ABSENT:

THIS IS TO CERTIFY that the above resolution was adopted by the Board of Trustees at a regular meeting of the Board.

Authorized Agent
Dr. Raul Ramirez, President of the Board

**VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
AUTHORITY FOR THE BOARD OF EDUCATION TO
IMPROVE COMPENSATION FOR CERTAIN
CATEGORIES OF EMPLOYEES AFTER JULY 1, 2026
RESOLUTION NO. 25-26-04**

The recommendation is that the Board of Directors reserves the right to grant to those employees who are members of the confidential, supervisory, or management groups, and as such are not covered by labor contracts, the right to compensation improvements. This Resolution would remove any doubt that the Board of Directors has the right to improve compensation to non-represented employees on or after July 1, 2026, and to set the amounts and effective date of any such improvements.

WHEREAS, employees who are in confidential, supervisory, or management positions, whether certificated or classified, and as such, not members of collective bargaining units, and their compensation is not negotiated in labor contracts; and,

WHEREAS, the Board of Directors believes that compensation consideration should be given to employees in confidential, supervisory, or management positions,

THEREFORE BE IT RESOLVED that the Board of Directors of Ventura County Schools Business Services Authority reserves the right to consider and to improve compensation of confidential, supervisory or management employees in Fiscal Year 2026-27 and to make any such compensation improvements effective July 1, 2026, or at any date thereafter during Fiscal Year 2026-27.

This is to certify that the above Resolution was adopted by the Board of Directors at a regular meeting of the Board held on May 29, 2026.

Attest: _____
Dr. Raul Ramirez, President of the Board

EXAMPLE - GOVERNING BOARD ACTIONS

Advance indefinite action for 2026-27 to be taken before July 1, 2026:

“As a result of financial uncertainties, negotiations, legislation, and other factors, the governing board hereby declares that all management, confidential, and other unrepresented employee compensation is declared indefinite for 2026-27.”

Subsequent example action:

1. The following could be used when the board is subsequently acting on all unrepresented employees:

“As a follow-up to governing board action taken (earlier date), the governing board hereby approves compensation increases, effective July 1, 2026, for all unrepresented employees, including the superintendent and associate / assistant superintendents.”

2. The following could be used if only some, but not all unrepresented employees are subsequently acted upon:

“As a follow-up to governing board action taken (earlier date), the governing board hereby approves a compensation increase effective July 1, 2026, for classified management and confidential employees. Certificated management, superintendent and associate / assistant superintendents, and other unrepresented compensation is still declared indefinite.”

**VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
TEMPORARY LOANS BETWEEN AUTHORITY FUNDS
FISCAL YEAR 2026-27
RESOLUTION NO. 25-26-05**

WHEREAS, pursuant to Education Code section 42603, the Board of Directors of Ventura County Schools Business Services Authority may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the Authority for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account. Amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. Borrowing shall occur only when the fund or account receiving the money will earn sufficient income, during the current fiscal year, to repay the amount transferred. No more than 75 percent of the maximum of moneys held in any fund or account during a current fiscal year may be transferred.

WHEREAS, when there are insufficient funds to meet the Authority obligations in the fund, and

WHEREAS, funds can be temporarily transferred from one or more funds to another fund of the Authority to be used for the payment of district obligations, and

WHEREAS, repayment of the temporary loan will be made from income received, and

THEREFORE, BE IT RESOLVED that the Board of Directors of the Ventura County Schools Business Services Authority authorizes the temporary transfer of cash from one Authority fund to another in order to meet the financial obligations of the Authority as the need may arise during the 2026-27 fiscal year.

PASSED AND ADOPTED this 29th day of May 2026 by the Board of Directors of the Ventura County Schools Business Services Authority of Ventura County, California, by the following vote:

AYES: NOES: ABSENT:

Authorized Agent
Dr. Raul Ramirez, President of the Board



Fiscal solutions through collaboration,
innovation, and communication

2026-2027

Budget

VCSBSA				
REVENUES & TRANSFERS IN DETAIL: GENERAL FUND				
Description	2025/26 Estimated Actuals	2026/27 MYP Projection	2027/28 MYP Projection	2028/29 MYP Projection
Interest Earnings:				
Interest	\$ 75,000	\$ 54,300	\$ 40,000	\$ 35,000
Total Interest Earnings	\$ 75,000	\$ 54,300	\$ 40,000	\$ 35,000
INTERAGENCY FEES:				
Interagency Member Fees:				
Briggs	147,334	154,701	162,436	170,558
Mesa	191,598	201,178	211,237	221,799
Mupu	56,543	59,370	62,339	65,455
Santa Clara	32,400	34,020	35,721	37,507
Somis	87,237	91,599	96,179	100,988
Total Interagency Member Fees	\$ 515,112	\$ 540,868	\$ 567,911	\$ 596,307
Interagency Charter Fees:				
ACE	171,816	187,269	193,083	196,522
Bridges	45,996	-	-	-
MATES	274,198	271,380	275,328	279,399
River Oaks	251,939	255,191	236,650	243,832
Valley Oak Charter	8,124	-	-	-
Ventura Charter	281,313	269,219	280,865	285,718
Total Interagency Charter Fees:	\$ 1,033,386	\$ 983,059	\$ 985,926	\$ 1,005,471
TOTAL INTERAGENCY FEES	\$ 1,548,498	\$ 1,523,927	\$ 1,553,837	\$ 1,601,778
Other Local Sources:				
Other Fees Charged to Districts	220,000	220,000	220,000	220,000
Misc. Revenue	1,182	17,035	500	500
Safety Credits	-	-	-	-
Cost Containment	-	-	-	-
Total Other Local Sources:	\$ 221,182	\$ 237,035	\$ 220,500	\$ 220,500
TOTAL REVENUES	\$ 1,844,680	\$ 1,815,262	\$ 1,814,337	\$ 1,857,278
Transfers In	-	-	-	-
TOTAL REVENUES AND TRANSFERS IN	\$ 1,844,680	\$ 1,815,262	\$ 1,814,337	\$ 1,857,278

VCSBSA

EXPENDITURES/TRANSFERS OUT DETAIL: GENERAL FUND

Object	Description	Comments (Budget)	2025-26 Estimated Actuals Budget	2026-27 Budget Projection	2027-28 MYP Projection	2027-28 MYP Projection
	Classified Salaries					
2300	Class Supervisor & Admin	1 fte CBO, 1 fte Director, Payroll Manager, Substitute Hours	\$ 898,235	\$ 648,102	\$ 667,545	\$ 687,571
2400	Clerical and Office	3 fte Accountant, 1 fte Info Coordinator, 2 Acct. Asst. III, Substitute, Overtime	\$ 556,465	\$ 568,195	\$ 579,559	\$ 591,150
	Total Classified Salaries		\$ 1,454,700	\$ 1,216,297	\$ 1,247,104	\$ 1,278,721
	Benefits					
3200	PERS (Retirement)		\$ 286,985	\$ 273,267	\$ 341,212	\$ 372,729
3300	OASDI/Medicare	1.45% Medicare	\$ 20,148	\$ 20,497	\$ 18,083	\$ 18,541
3400	Health and Welfare	Transition to Tiered Cap in 2016-17	\$ 205,131	\$ 192,308	\$ 201,923	\$ 212,020
3500	State Unemployment Insurance	MYP .05%	\$ 691	\$ 585	\$ 624	\$ 639
3600	Workers' Compensation		\$ 23,892	\$ 21,513	\$ 21,201	\$ 21,738
3900	Other Benefits	Life Insurance/Retirement Incentive	\$ 68,573	\$ 68,455	\$ 68,573	\$ 68,455
	Total Benefits		\$ 605,420	\$ 576,625	\$ 651,616	\$ 694,122
	Total Salaries and Benefits		\$ 2,060,120	\$ 1,792,922	\$ 1,898,720	\$ 1,972,844
	Books and Supplies					
4300	Materials and Supplies	Unrestricted Supplies	\$ 15,000	\$ 17,500	\$ 18,375	\$ 19,294
4300	Materials and Supplies	Safety Credits	\$ -	\$ -	\$ -	\$ -
4300	Materials and Supplies	Cost Containment	\$ -	\$ -	\$ -	\$ -
4310	Fuel		\$ 2,750	\$ 3,000	\$ 3,150	\$ 3,308
4400	Noncapitalized Equipment	Safety Credits	\$ -	\$ -	\$ -	\$ -
4400	Noncapitalized Equipment	Cost Containment	\$ -	\$ -	\$ -	\$ -
4400	Noncapitalized Equipment		\$ 5,000	\$ 10,000	\$ 10,500	\$ 11,025
	Total Books and Supplies		\$ 22,750	\$ 30,500	\$ 32,025	\$ 33,626
	Other Services and Operating					
5200	Travel and Conference	Mileage/Staff Development	\$ 21,000	\$ 25,000	\$ 26,250	\$ 27,563
	Total Travel and Conference		\$ 21,000	\$ 25,000	\$ 26,250	\$ 27,563
5300	Dues and Memberships	CASBO/SSDA	\$ 1,000	\$ 1,000	\$ 1,050	\$ 1,103
	Total Dues and Memberships		\$ 1,000	\$ 1,000	\$ 1,050	\$ 1,103
5450	Other Insurance	Liability and Property	\$ 14,600	\$ 16,440	\$ 17,262	\$ 18,125
	Total Insurance		\$ 14,600	\$ 16,440	\$ 17,262	\$ 18,125
5600	Copier Lease	Copier	\$ 7,000	\$ 7,000	\$ 7,350	\$ 7,350
5600	Facilities Lease		\$ 29,741	\$ 30,750	\$ 32,288	\$ 33,902
	Total Leases, Rentals and Repairs		\$ 36,741	\$ 37,750	\$ 39,638	\$ 41,252
5800	Professional Services	Miscellaneous	\$ 95,000	\$ 54,100	\$ 56,805	\$ 59,645
5801	Professional Services	Audit	\$ 30,975	\$ 12,000	\$ 12,600	\$ 13,230
5804	Professional Services	Employment fees (Fingerprinting)	\$ 100	\$ 250	\$ 105	\$ 263
5899	Professional Services	Legal	\$ 1,500	\$ 2,500	\$ 2,625	\$ 2,756
	Total Professional Services		\$ 127,575	\$ 68,850	\$ 72,135	\$ 75,895
5901	Communications	Phone	\$ 1,950	\$ 1,825	\$ 1,916	\$ 2,012
5902	Communications	Internet	\$ -	\$ -	\$ -	\$ -
5903	Communications	Postage	\$ 6,000	\$ 7,250	\$ 7,613	\$ 7,993
	Total Communications		\$ 7,950	\$ 9,075	\$ 9,529	\$ 10,005
	Total Other Services and Operating		\$ 208,866	\$ 158,115	\$ 165,863	\$ 173,942
	Capital Outlay					
6400	Equipment		\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay		\$ -	\$ -	\$ -	\$ -
	Other Outgo/Transfers Out					
7612	Transfer Out	Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Other Outgo		\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES/TRANSFERS OUT		\$ 2,291,736	\$ 1,981,537	\$ 2,096,608	\$ 2,180,412

Adopted Budget Certification

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the JPA governing board. (Pursuant to Education Code sections 33129, 41023 and 42127)

Budget available for inspection at:

Place: 5100 Adolfo Road, Camarillo, CA 93102

Date: May 26, 2026

Adoption Date: May 29, 2026

Signed: _____

Clerk/Secretary of the JPA Governing Board
(Original signature required)

Printed Name: _____

Public Hearing:

Place: 5100 Adolfo Road, Camarillo, Ca 93102

Date: May 29, 2026

Time: 1:00 p.m.

Title: _____

Contact person for additional information on the budget reports:

Name: Tami S. Peterson

Title: Chief Business Official

Telephone: (805) 383-1972

E-mail: tpeterson@vcoe.org

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
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	n/a
2	Enrollment	This criterion is not checked for JPAs.	n/a	n/a
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	n/a
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	n/a
5	Salaries and Benefits	Projected ratios of total salaries and benefits to total general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	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	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	n/a
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	General fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	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 Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general 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 transfers to or from the general fund to cover operating deficits changed by more than the standard for the budget or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the JPA 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	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the JPA provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	n/a	
		• Classified? (Section S8B, Line 1)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	This supplemental section is not checked for JPAs.	n/a	n/a
S10	LCAP Expenditures	This supplemental section is not checked for JPAs.	n/a	n/a

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	n/a	n/a
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior fiscal year or budget year?	n/a	n/a
A5	Salary Increases Exceed COLA	Has the JPA 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 JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

Annual Certification Regarding Self-Insured Workers' Compensation Claims

Pursuant to *Education Code* Section 42141, if a joint powers agency (JPA) is self-insured for workers' compensation claims, the director of the JPA annually shall provide information to the governing board of the JPA regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

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

Signature (Original signature required)

_____	05/29/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
_____	_____
Printed Name	Title

For additional information on this certification, please contact:

Tami Peterson	Chief Business Official
_____	_____
Name	Title
tpeterson@vcoe.org	(805) 383-1972
_____	_____
Email	Telephone

Fund 010

General Fund

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,844,680.00	1,815,262.00	-1.6%
5) TOTAL, REVENUES			1,844,680.00	1,815,262.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,478,194.00	1,216,297.00	-17.7%
3) Employee Benefits		3000-3999	609,332.00	576,625.00	-5.4%
4) Books and Supplies		4000-4999	17,000.00	30,500.00	79.4%
5) Services and Other Operating Expenditures		5000-5999	213,821.00	158,115.00	-26.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,318,347.00	1,981,537.00	-14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(473,667.00)	(166,275.00)	-64.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(473,667.00)	(166,275.00)	-64.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,623,065.00	2,149,398.00	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,623,065.00	2,149,398.00	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,623,065.00	2,149,398.00	-18.1%
2) Ending Balance, June 30 (E + F1e)			2,149,398.00	1,983,123.00	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	180,000.00	180,000.00	0.0%
Unassigned/Unappropriated Amount		9790	1,969,398.00	1,803,123.00	-8.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
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%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
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%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	75,000.00	54,300.00	-27.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	1,768,498.00	1,743,927.00	-1.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	1,182.00	17,035.00	1,341.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,844,680.00	1,815,262.00	-1.6%
TOTAL, REVENUES			1,844,680.00	1,815,262.00	-1.6%
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	910,699.00	648,102.00	-28.8%
Clerical, Technical and Office Salaries		2400	567,495.00	568,195.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,478,194.00	1,216,297.00	-17.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	289,868.00	273,267.00	-5.7%
OASDI/Medicare/Alternative		3301-3302	20,489.00	20,497.00	0.0%
Health and Welfare Benefits		3401-3402	205,423.00	192,308.00	-6.4%
Unemployment Insurance		3501-3502	702.00	585.00	-16.7%
Workers' Compensation		3601-3602	24,277.00	21,513.00	-11.4%
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	68,573.00	68,455.00	-0.2%
TOTAL, EMPLOYEE BENEFITS			609,332.00	576,625.00	-5.4%
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	17,000.00	20,500.00	20.6%
Noncapitalized Equipment		4400	0.00	10,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,000.00	30,500.00	79.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,000.00	25,000.00	4.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5499	14,600.00	16,440.00	12.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,741.00	37,750.00	2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	128,640.00	68,850.00	-46.5%
Communications		5900	8,840.00	9,075.00	2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			213,821.00	158,115.00	-26.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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					
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%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,318,347.00	1,981,537.00	-14.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		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: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,844,680.00	1,815,262.00	-1.6%
5) TOTAL, REVENUES			1,844,680.00	1,815,262.00	-1.6%
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		2,050,345.00	1,709,867.00	-16.6%
8) Plant Services	8000-8999		268,002.00	271,670.00	1.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,318,347.00	1,981,537.00	-14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(473,667.00)	(166,275.00)	-64.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(473,667.00)	(166,275.00)	-64.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,623,065.00	2,149,398.00	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,623,065.00	2,149,398.00	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,623,065.00	2,149,398.00	-18.1%
2) Ending Balance, June 30 (E + F1e)			2,149,398.00	1,983,123.00	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	180,000.00	180,000.00	0.0%
Unassigned/Unappropriated Amount		9790	1,969,398.00	1,803,123.00	-8.4%

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

Fund 401
Special Reserve
for
Capital Outlay

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,285.00	-14.3%
5) TOTAL, REVENUES			1,500.00	1,285.00	-14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			1,500.00	1,285.00	-14.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	1,285.00	-14.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,114.00	42,614.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,114.00	42,614.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,114.00	42,614.00	3.6%
2) Ending Balance, June 30 (E + F1e)			42,614.00	43,899.00	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	42,614.00	43,899.00	3.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	1,500.00	1,285.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,285.00	-14.3%
TOTAL, REVENUES			1,500.00	1,285.00	-14.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,285.00	-14.3%
5) TOTAL, REVENUES			1,500.00	1,285.00	-14.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		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)			1,500.00	1,285.00	-14.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	1,285.00	-14.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,114.00	42,614.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,114.00	42,614.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,114.00	42,614.00	3.6%
2) Ending Balance, June 30 (E + F1e)			42,614.00	43,899.00	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	42,614.00	43,899.00	3.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

DEBT

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	15,673.00		15,673.00		4,058.00	11,615.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,523,741.00	(7,233.00)	1,516,508.00			1,516,508.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	22,382.53	118,593.47	140,976.00			140,976.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,561,796.53	111,360.47	1,673,157.00	0.00	4,058.00	1,669,099.00	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

Multi-year Projections

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)
(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. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	1,815,262.00	-0.05%	1,814,337.00	2.37%	1,857,278.00
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)		1,815,262.00	-0.05%	1,814,337.00	2.37%	1,857,278.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries						
a. Base Salaries				1,216,297.00		1,247,104.00
b. Step & Column Adjustment				30,807.00		31,618.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,216,297.00	2.53%	1,247,104.00	2.54%	1,278,722.00
3. Employee Benefits	3000-3999	576,625.00	13.01%	651,616.00	6.52%	694,122.00
4. Books and Supplies	4000-4999	30,500.00	5.00%	32,025.00	5.00%	33,626.00
5. Services and Other Operating Expenditures	5000-5999	158,115.00	4.90%	165,863.00	4.87%	173,942.00
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	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		1,981,537.00	5.81%	2,096,608.00	4.00%	2,180,412.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(166,275.00)		(282,271.00)		(323,134.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,149,398.00		1,983,123.00		1,700,852.00
2. Ending Fund Balance (Sum lines C and D1)		1,983,123.00		1,700,852.00		1,377,718.00
3. Components of Ending Fund Balance						
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	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)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	180,000.00		180,000.00		180,000.00
2. Unassigned/Unappropriated	9790	1,803,123.00		1,520,852.00		1,197,718.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,983,123.00		1,700,852.00		1,377,718.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	180,000.00		180,000.00		180,000.00
c. Unassigned/Unappropriated	9790	1,803,123.00		1,520,852.00		1,197,718.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
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 - by Amount (Sum lines E1a thru E2c)		1,983,123.00		1,700,852.00		1,377,718.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		100.08%		81.12%		63.19%
F. RECOMMENDED RESERVES						
1. JPA ADA Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		1,981,537.00		2,096,608.00		2,180,412.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		1,981,537.00		2,096,608.00		2,180,412.00
5. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
6. Reserve Standard - By Percent (Line F4 times F5)		99,076.85		104,830.40		109,020.60
7. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		90,000.00		90,000.00		90,000.00
8. Reserve Standard (Greater of Line F6 or F7)		99,076.85		104,830.40		109,020.60
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. 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.					

Criteria & Standards

Provide methodology and assumptions used to estimate 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.

Note: This form is the same as the school district criteria and standards review except for the average daily attendance, enrollment, ADA to enrollment, LCFF revenue, and ongoing and major maintenance account criteria, which are not applicable for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

This criterion is not checked for JPAs

2. CRITERION: Enrollment

This criterion is not checked for JPAs

3. CRITERION: ADA to Enrollment

This criterion is not checked for JPAs

4. CRITERION: Local Control Funding Formula (LCFF) Revenue

This criterion is not checked for JPAs

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the JPA's required reserves percentage.

5A. Calculating the JPA's Historical Average Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures	
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
Third Prior Year (2023-24)	2,157,784.82	2,416,875.51	89.3%	
Second Prior Year (2024-25)	2,292,905.34	2,480,839.95	92.4%	
First Prior Year (2025-26)	2,087,526.00	2,318,347.00	90.0%	
	Historical Average Ratio:		90.6%	
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):		5.0%	5.0%	5.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):		85.6% to 95.6%	85.6% to 95.6%	85.6% to 95.6%

5B. Calculating the JPA's Projected Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total Expenditures data 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	Budget		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2026-27)	1,792,922.00	1,981,537.00	90.5%	Met
1st Subsequent Year (2027-28)	1,898,720.00	2,096,608.00	90.6%	Met
2nd Subsequent Year (2028-29)	1,972,844.00	2,180,412.00	90.5%	Met

5C. Comparison of JPA Salaries and Benefits Ratio to the Standard

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

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

Explanation:
(required if NOT met)

6 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 funded cost-of-living adjustment (COLA) plus or minus ten percent. For each major object category, changes that exceed the funded COLA plus or minus five percent must be explained.

6A. Calculating the JPA's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: Enter data for the budget and two subsequent fiscal years on line 1. All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. JPA's Change in Funding Level			
2. JPA's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. JPA's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

6B. Calculating the JPA's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, 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 JPA'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)	0.00		
Budget Year (2026-27)	0.00	0.00%	No
1st Subsequent Year (2027-28)	0.00	0.00%	No
2nd Subsequent Year (2028-29)	0.00	0.00%	No

Explanation:
(required if yes)

--

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

First Prior Year (2025-26)	0.00		
Budget Year (2026-27)	0.00	0.00%	No
1st Subsequent Year (2027-28)	0.00	0.00%	No
2nd Subsequent Year (2028-29)	0.00	0.00%	No

Explanation:
(required if yes)

--

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

First Prior Year (2025-26)	1,844,680.00		
Budget Year (2026-27)	1,815,262.00	-1.59%	No
1st Subsequent Year (2027-28)	1,814,337.00	-0.05%	No
2nd Subsequent Year (2028-29)	1,857,278.00	2.37%	No

Explanation:
(required if yes)

--

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

First Prior Year (2025-26)	17,000.00		
Budget Year (2026-27)	30,500.00	79.41%	Yes
1st Subsequent Year (2027-28)	32,025.00	5.00%	No
2nd Subsequent Year (2028-29)	33,626.00	5.00%	No

Explanation:
(required if yes)

The JPA anticipates refreshing technology equipment in the Budget and Subsequent Years.

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

First Prior Year (2025-26)	213,821.00		
Budget Year (2026-27)	158,115.00	-26.05%	Yes
1st Subsequent Year (2027-28)	165,863.00	4.90%	No
2nd Subsequent Year (2028-29)	173,942.00	4.87%	No

Explanation:
(required if yes)

The JPA entered into a multi-year agreement in 2025-26 for form creation and timekeeping management.
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6C. Calculating the JPA's Change in Total Operating Revenues and Expenditures (Section 6A, 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 6B)			
First Prior Year (2025-26)	1,844,680.00		
Budget Year (2026-27)	1,815,262.00	-1.59%	Met
1st Subsequent Year (2027-28)	1,814,337.00	-0.05%	Met
2nd Subsequent Year (2028-29)	1,857,278.00	2.37%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6B)			
First Prior Year (2025-26)	230,821.00		
Budget Year (2026-27)	188,615.00	-18.29%	Not Met
1st Subsequent Year (2027-28)	197,888.00	4.92%	Met
2nd Subsequent Year (2028-29)	207,568.00	4.89%	Met

6D. Comparison of JPA Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:
Federal Revenue
(linked from 6B if NOT met)

Explanation:
Other State Revenue
(linked from 6B if NOT met)

Explanation:
Other Local Revenue
(linked from 6B if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures 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 expenditures within the standard must be entered in Section 6B above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B if NOT met)

The JPA anticipates refreshing technology equipment in the Budget and Subsequent Years.

Explanation:
Services and Other Exps
(linked from 6B if NOT met)

The JPA entered into a multi-year agreement in 2025-26 for form creation and timekeeping management.

7. **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 JPA is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

This criterion is not checked for JPAs

8. **CRITERION: Deficit Spending**

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

8A. Calculating the JPA'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. JPA's Available Reserve Amounts			
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)	125,000.00	176,000.00	180,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,848,411.24	2,424,556.72	1,969,398.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,973,411.24	2,600,556.72	2,149,398.00
2. JPA's Total Expenditures and Other Financing Uses			
a. JPA's Total Expenditures and Other Financing Uses (Criterion 8B)	2,416,875.51	2,480,839.95	2,318,347.00
b. Plus: Special Education Pass-through Funds (Not applicable for JPAs)	N/A	N/A	N/A
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,416,875.51	2,480,839.95	2,318,347.00
3. JPA's Available Reserve Percentage (Line 1e divided by Line 2c)	123.0%	104.8%	92.7%
JPA's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	41.0%	34.9%	30.9%

¹Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund.

² A JPA 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.

8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Fund Balance (Form 01, Section E)	Total Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	446,296.01	2,416,875.51	N/A	Met
Second Prior Year (2024-25)	(373,796.05)	2,480,839.95	15.1%	Met
First Prior Year (2025-26)	(473,667.00)	2,318,347.00	20.4%	Met
Budget Year (2026-27) (Information only)	(166,275.00)	1,981,537.00		

8C. Comparison of JPA Deficit Spending to the Standard

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

- 1a. STANDARD MET - 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)

9. CRITERION: Fund and Cash Balances

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

Percentage Level ¹	JPA ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 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.

JPA ADA (Criterion 10):

JPA's Fund Balance Standard Percentage Level:

9A-1. Calculating the JPA's General 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	General Fund Beginning Balance ² (Form 01, Line F1e)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	2,401,285.00	2,550,565.23	N/A	Met
Second Prior Year (2024-25)	2,910,608.00	2,996,861.24	N/A	Met
First Prior Year (2025-26)	2,623,065.00	2,623,065.00	0.00%	Met
Budget Year (2026-27) (Information only)	2,149,398.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of JPA Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - General 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 general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the JPA's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	1,853,500.21	Met

9B-2. Comparison of the JPA's Ending Cash Balance to the Standard

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

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

Explanation
(required if not met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	JPA ADA	
5% or \$90,000 (greater of)	0	to 300
4% or \$90,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

¹ Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238.02) and then rounded to the nearest thousand.

³ A JPA 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.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
JPA ADA (Form MYP, Line F1, if available; else defaults to zero and may be overwritten):	0	0	0
JPA's Reserve Standard Percentage Level:	5.0%	5.0%	5.0%

10A. Calculating the JPA's Special Education Pass-through Exclusions (only for JPAs that serve as the AU of a SELPA)

Special education pass-through exclusions are not applicable for JPAs

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for lines 1 and 2 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. Total Expenditures and Other Financing Uses (Criterion 8B) (Form MYP, Line B11)	1,981,537.00	2,096,608.00	2,180,412.00
2. Less: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	1,981,537.00	2,096,608.00	2,180,412.00
4. Reserve Standard Percentage Level	5.0%	5.0%	5.0%
5. Reserve Standard - by Percent (Line B3 times Line B4)	99,076.85	104,830.40	109,020.60
6. Reserve Standard - by Amount (\$90,000 for JPAs with 0 to 1,000 ADA, else 0)	90,000.00	90,000.00	90,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	99,076.85	104,830.40	109,020.60

10C. Calculating the JPA'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	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	180,000.00	180,000.00	180,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,803,123.00	1,520,852.00	1,197,718.00
4. General 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. JPA's Budgeted Reserve Amount (Lines C1 thru C7)	1,983,123.00	1,700,852.00	1,377,718.00
9. JPA's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	100.08%	81.12%	63.19%
JPA's Reserve Standard (Section 10B, Line 7):	99,076.85	104,830.40	109,020.60
Status:	Met	Met	Met

10D. Comparison of JPA 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 JPA 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 JPA have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your JPA have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the 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 general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the 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 general fund operational budget.

JPA's Contributions and Transfers Standard:

-10% to +10% or -\$20,000 to +\$20,000

SSA. Identification of the JPA's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
---------------------------	------------	------------------	----------------	--------

1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

This item is not applicable for JPAs.

1b. Transfers In, General Fund *

First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

- 1a. This item is not applicable for JPAs.
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1d. NO - There are no capital projects that may impact the general 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 JPA'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 JPA have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

- 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 item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	4		010-3902	269,644
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB)				
TOTAL:				269,644

Type of Commitment (continued)	First Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (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

S6B. Comparison of JPA'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.).

57A. Identification of the JPA'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 for the budget year data on line 5b.

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

2 For the JPA's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund

4 OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5 OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

S7B. Identification of the JPA'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 JPA 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 S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the JPA, including details for each such as level of risk retained, funding approach, basis for the valuation (JPA's estimate or actuarial), 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)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of JPA'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	0.00	0.00	0.00	0.00

Certificated (Non-management) Salary and Benefit Negotiations

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

N/A

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

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

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

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If n/a, skip to Section S8B.

Negotiations Settled

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

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3. Period covered by the agreement:

Begin Date:

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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")

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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

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

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements

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

--

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

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If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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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 JPA'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	5.00	5.00	5.00	5.00

Classified (Non-management) Salary and Benefit Negotiations

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

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

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

If n/a, skip to Section S8C.

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

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

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

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

S8C. Cost Analysis of JPA'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	4.00	3.00	3.00	3.00

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

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

N/A

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

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

4. Amount included for any tentative salary schedule increases

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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)
--------------------------	----------------------------------	----------------------------------

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
This supplemental section is not checked for JPAs.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
This supplemental section is not checked for JPAs.

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 A9 except items A3 and A4, which are not applicable for JPAs.

A1.	Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	N/A
A4.	Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior fiscal year or budget year?	N/A
A5.	Has the JPA 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 JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the JPA's financial system independent of the county office system?	No
A8.	Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	No

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

Comments:
(optional)

End of Joint Powers Agency Budget Criteria and Standards Review

Technical Review Checks

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

Ventura County Schools Business Services JPA

Ventura 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**

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.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<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

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
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CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

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

Ventura County Schools Business Services JPA

Ventura 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)
- Warning with 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**

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**

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

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

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

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). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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. **Passed**

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. **Passed**

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. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Warning) - 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. **Passed**

CS-YES-NO - (Warning) - 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. **Passed**

EXPORT VALIDATION CHECKS

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

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.)
Explanation: A Cashflow Worksheet will be provided under separate cover. **Exception**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

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.)

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.

Passed

**VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
MANAGEMENT SALARY SCHEDULE
2022-2023**

	Annual # of Work Days	Range	Rate	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistant Fiscal Director	223 workdays, 15 holidays, 22 vacation days = 260 total days	200	Annual	\$123,861.50	\$130,054.56	\$136,557.32	\$143,385.16	\$150,554.41	\$158,082.14
			Monthly	\$10,321.80	\$10,837.88	\$11,379.78	\$11,948.77	\$12,546.21	\$13,173.52
Director of Maintenance Operations & Transportation	223 workdays, 15 holidays, 22 vacation days = 260 total days	205	Annual	\$140,137.92	\$147,144.82	\$154,502.05	\$162,227.16	\$170,338.52	\$178,855.44
			Monthly	\$11,678.16	\$12,262.07	\$12,875.18	\$13,518.93	\$14,194.88	\$14,904.62
Director of School Business Services	223 workdays, 15 holidays, 22 vacation days = 260 total days	206	Annual	\$143,641.35	\$150,823.41	\$158,364.60	\$166,282.84	\$174,596.97	\$183,326.84
			Monthly	\$11,970.12	\$12,568.62	\$13,197.05	\$13,856.91	\$14,549.75	\$15,277.24
CBO	223 workdays, 15 holidays, 22 vacation days = 260 total days	214	Annual	\$241,500.00	\$248,745.00	\$256,207.35	\$263,893.57	\$271,810.38	
			Monthly	\$20,125.00	\$20,728.75	\$21,350.62	\$21,991.14	\$22,650.87	

**223 Workdays, 15 Holidays, 22 Vacation Days (Up to 5 vacation days can be accrued) = 260 Total Paid Days

HEALTH AND WELFARE ANNUAL CAP:

Single:	\$ 8,100.00
2-Party:	\$ 15,140.00
Family:	\$ 19,602.00

OTHER COMPENSATION:

LONGEVITY PAY INCREMENTS:

Paid monthly based on monthly salary

1% of monthly salary	After 5 years of service
2% of monthly salary	After 10 years of service
3% of monthly salary	After 15 years of service
4% of monthly salary	After 20 years of service
5% of monthly salary	After 25 years of service
6% of monthly salary	After 30 years of service

Longevity pay is referenced in the VCSBSA employee handbook.

CELL PHONE STIPEND:

\$100 per month provided upon need

Substitutes and/or extra help positions will be paid on the first step.

EFFECTIVE: July 1, 2025

BOARD APPROVED:

REVISED: May 12, 2026

**VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
CLASSIFIED SALARY SCHEDULE
2022-2023**

POSITION	RANGE	RATE	1	2	3	4	5
Clerical Assistant I	101	Hourly	18.62	19.54	20.52	21.54	22.62
		Monthly	3,226.91	3,386.55	3,556.18	3,733.79	3,921.36
	102	Hourly	19.09	20.03	21.03	22.08	23.18
		Monthly	3,308.71	3,472.36	3,645.98	3,827.57	4,017.16
	103	Hourly	19.56	20.54	21.56	22.64	23.75
		Monthly	3,390.54	3,560.17	3,737.77	3,923.37	4,116.94
	104	Hourly	20.06	21.06	22.11	23.20	24.35
		Monthly	3,476.35	3,649.98	3,831.57	4,021.15	4,220.72
	105	Hourly	20.56	21.59	22.66	23.76	24.97
		Monthly	3,564.15	3,741.77	3,927.36	4,118.93	4,328.47
	106	Hourly	21.08	22.13	23.22	24.37	25.59
		Monthly	3,653.95	3,835.56	4,025.14	4,224.70	4,436.24
	107	Hourly	21.61	22.68	23.80	24.98	26.23
		Monthly	3,745.75	3,931.34	4,124.92	4,330.47	4,546.00
	108	Hourly	22.15	23.25	24.40	25.61	26.88
		Monthly	3,839.55	4,029.12	4,228.69	4,438.23	4,659.75
	109	Hourly	22.70	23.82	25.01	26.25	27.55
		Monthly	3,935.34	4,128.92	4,334.47	4,549.99	4,775.49
Account Assistant I	110	Hourly	23.27	24.42	25.63	26.91	28.24
		Monthly	4,033.13	4,232.68	4,442.22	4,663.74	4,895.22
	111	Hourly	23.86	25.03	26.27	27.57	28.94
		Monthly	4,134.90	4,338.45	4,553.97	4,779.48	5,016.96
Payroll Technician	112	Hourly	24.45	25.65	26.93	28.27	29.68
		Monthly	4,238.67	4,446.21	4,667.73	4,899.21	5,144.69
	113	Hourly	25.06	26.30	27.60	28.97	30.42
		Monthly	4,344.43	4,557.97	4,783.47	5,020.94	5,272.40
Account Assistant II	114	Hourly	25.69	26.95	28.29	29.70	31.18
		Monthly	4,452.19	4,671.72	4,903.21	5,148.66	5,404.10
Office Assistant	115	Hourly	26.33	27.62	28.99	30.44	31.95
		Monthly	4,563.95	4,787.47	5,024.95	5,276.39	5,537.82
	116	Hourly	26.99	28.31	29.73	31.20	32.76
		Monthly	4,677.71	4,907.20	5,152.66	5,408.09	5,677.50
	117	Hourly	27.66	29.01	30.46	31.97	33.57
		Monthly	4,793.45	5,028.93	5,280.37	5,541.80	5,819.19
	118	Hourly	28.35	29.75	31.22	32.78	34.41
		Monthly	4,913.18	5,156.65	5,412.09	5,681.49	5,964.86
Account Assistant III	119	Hourly	29.05	30.49	32.01	33.60	35.27
		Monthly	5,034.93	5,284.36	5,547.79	5,823.18	6,112.55
	120	Hourly	29.79	31.25	32.80	34.45	36.15
		Monthly	5,162.64	5,416.08	5,685.49	5,970.86	6,266.20
Administrative Asst.	121	Hourly	30.52	32.04	33.62	35.30	37.05
		Monthly	5,290.35	5,553.77	5,827.17	6,118.53	6,421.86
	122	Hourly	31.28	32.84	34.47	36.19	37.98
		Monthly	5,422.08	5,691.47	5,974.84	6,272.19	6,583.52
	123	Hourly	32.08	33.65	35.32	37.08	38.93
		Monthly	5,559.75	5,833.17	6,122.52	6,427.85	6,747.15
	124	Hourly	32.87	34.51	36.21	38.02	39.91
		Monthly	5,697.45	5,980.83	6,276.18	6,589.50	6,916.78
Administrative Asst. II	125	Hourly	33.69	35.36	37.11	38.96	40.91
		Monthly	5,839.15	6,128.50	6,431.85	6,753.13	7,099.38
	126	Hourly	34.54	36.24	38.04	39.94	41.92
		Monthly	5,986.83	6,282.18	6,593.49	6,922.77	7,266.00
Accountant	127	Hourly	35.40	37.14	38.98	40.94	42.97
		Monthly	6,136.50	6,437.84	6,757.12	7,096.38	7,447.60
	128	Hourly	36.29	38.07	39.96	41.95	44.04
		Monthly	6,290.16	6,599.47	6,926.75	7,272.01	7,633.20
	129	Hourly	37.19	39.02	40.96	43.00	45.14
		Monthly	6,445.82	6,763.11	7,100.37	7,453.60	7,824.77
Payroll Specialist	130	Hourly	38.12	40.00	41.99	44.08	46.27
		Monthly	6,607.45	6,932.74	7,277.99	7,641.18	8,020.34
Budget Analyst	131	Hourly	39.08	41.00	43.03	45.19	47.43
		Monthly	6,773.09	7,106.36	7,457.58	7,832.75	8,221.90
	132	Hourly	40.04	42.02	44.11	46.32	48.62
		Monthly	6,940.72	7,283.97	7,645.17	8,028.33	8,427.46
	133	Hourly	41.05	43.06	45.21	47.48	49.84
		Monthly	7,114.33	7,463.57	7,836.75	8,229.88	8,638.98
Sr. Accountant/Information & Logistics Coordinator	134	Hourly	42.07	44.14	46.34	48.67	51.08
		Monthly	7,291.94	7,651.15	8,032.32	8,435.43	8,854.50
	135	Hourly	43.12	45.25	47.50	49.89	52.36
		Monthly	7,473.55	7,842.74	8,233.89	8,646.97	9,076.03
	136	Hourly	44.20	46.38	48.69	51.13	53.66
		Monthly	7,661.13	8,038.30	8,439.42	8,862.50	9,301.52
Budget & Accounting Supv.	137	Hourly	45.31	47.54	49.91	52.41	55.01
		Monthly	7,852.72	8,239.87	8,650.97	9,084.00	9,535.02

Hourly Rate is based on 173.3333 hours per month*

HEALTH AND WELFARE ANNUAL CAP:

Single: \$ 8,100.00
2-Party: \$ 15,140.00
Family: \$ 19,602.00

OTHER COMPENSATION:

LONGEVITY PAY INCREMENTS: Paid monthly based on monthly salary.

2% of monthly salary After 10 years of service
3% of monthly salary After 15 years of service
4% of monthly salary After 20 years of service
5% of monthly salary After 25 years of service
6% of monthly salary After 30 years of service

Longevity pay is referenced in the VCSBSA employee handbook.

Substitutes and/or extra help positions will be paid on the first step.
Credit for work experience not to exceed three years.

EFFECTIVE: July 1, 2022
BOARD APPROVED: October 28, 2022
REVISED: November 1, 2022

**VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
MANAGEMENT SALARY SCHEDULE
2023-2024**

	Annual # of Work Days	Range	Rate	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Payroll Manager, Budget Manager	223 workdays, 15 holidays, 22 vacation days = 260 total days	190	Annual	\$110,244.24	\$115,752.00	\$121,539.60	\$127,619.76	\$134,005.20	
			Monthly	\$9,187.02	\$9,646.00	\$10,128.30	\$10,634.98	\$11,167.10	
Fiscal Services Manager	223 workdays, 15 holidays, 22 vacation days = 260 total days	191	Annual	\$113,004.48	\$118,652.16	\$124,579.68	\$130,812.48	\$137,350.56	
			Monthly	\$9,417.04	\$9,887.68	\$10,381.64	\$10,901.04	\$11,445.88	
Assistant Fiscal Director	223 workdays, 15 holidays, 22 vacation days = 260 total days	200	Annual	\$131,293.19	\$137,857.83	\$144,750.76	\$151,988.27	\$159,587.67	\$167,567.07
			Monthly	\$10,941.10	\$11,488.16	\$12,062.57	\$12,665.69	\$13,298.98	\$13,963.93
Director of Maintenance Operations & Transportation	223 workdays, 15 holidays, 22 vacation days = 260 total days	205	Annual	\$148,546.20	\$155,973.51	\$163,772.17	\$171,960.79	\$180,558.83	\$189,586.77
			Monthly	\$12,378.85	\$12,997.80	\$13,647.69	\$14,330.07	\$15,046.57	\$15,798.90
Director of School Business Services	223 workdays, 15 holidays, 22 vacation days = 260 total days	206	Annual	\$152,259.83	\$159,872.81	\$167,866.48	\$176,259.81	\$185,072.79	\$194,326.45
			Monthly	\$12,688.32	\$13,322.74	\$13,988.88	\$14,688.32	\$15,422.74	\$16,193.88
CBO	223 workdays, 15 holidays, 22 vacation days = 260 total days	214	Annual	\$248,745.00	\$256,207.35	\$263,893.57	\$271,810.38	\$279,964.69	
			Monthly	\$20,728.75	\$21,350.62	\$21,991.14	\$22,650.87	\$23,330.40	

**223 Workdays, 15 Holidays, 22 Vacation Days (Up to 5 vacation days can be accrued) = 260 Total Paid Days

HEALTH AND WELFARE ANNUAL CAP:

Single:	\$ 8,669.40
2-Party:	\$ 16,278.80
Family:	\$ 21,214.20

OTHER COMPENSATION:

LONGEVITY PAY INCREMENTS:
Paid monthly based on monthly salary

1% of monthly salary	After 5 years of service
2% of monthly salary	After 10 years of service
3% of monthly salary	After 15 years of service
4% of monthly salary	After 20 years of service
5% of monthly salary	After 25 years of service
6% of monthly salary	After 30 years of service

Longevity pay is referenced in the VCSBSA employee handbook.

CELL PHONE STIPEND:
\$100 per month provided upon need

Substitutes and/or extra help positions will be paid on the first step.

EFFECTIVE: July 1, 2025
BOARD APPROVED:
REVISED: May 12, 2026

**VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
MANAGEMENT SALARY SCHEDULE
2024-2025**

	Annual # of Work Days	Range	Rate	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Payroll Manager, Budget Manager	223 workdays, 15 holidays, 22 vacation days = 260 total days	190	Annual	\$110,244.24	\$115,752.00	\$121,539.60	\$127,619.76	\$134,005.20	
			Monthly	\$9,187.02	\$9,646.00	\$10,128.30	\$10,634.98	\$11,167.10	
Fiscal Services Manager	223 workdays, 15 holidays, 22 vacation days = 260 total days	191	Annual	\$113,004.48	\$118,652.16	\$124,579.68	\$130,812.48	\$137,350.56	
			Monthly	\$9,417.04	\$9,887.68	\$10,381.64	\$10,901.04	\$11,445.88	
Assistant Fiscal Director	223 workdays, 15 holidays, 22 vacation days = 260 total days	200	Annual	\$131,293.19	\$137,857.83	\$144,750.76	\$151,988.27	\$159,587.67	\$167,567.07
			Monthly	\$10,941.10	\$11,488.16	\$12,062.57	\$12,665.69	\$13,298.98	\$13,963.93
Director of Maintenance Operations & Transportation	223 workdays, 15 holidays, 22 vacation days = 260 total days	205	Annual	\$148,546.20	\$155,973.51	\$163,772.17	\$171,960.79	\$180,558.83	\$189,586.77
			Monthly	\$12,378.85	\$12,997.80	\$13,647.69	\$14,330.07	\$15,046.57	\$15,798.90
Director of School Business Services	223 workdays, 15 holidays, 22 vacation days = 260 total days	206	Annual	\$152,259.83	\$159,872.81	\$167,866.48	\$176,259.81	\$185,072.79	\$194,326.45
			Monthly	\$12,688.32	\$13,322.74	\$13,988.88	\$14,688.32	\$15,422.74	\$16,193.88
CBO	223 workdays, 15 holidays, 22 vacation days = 260 total days	214	Annual	\$248,745.00	\$256,207.35	\$263,893.57	\$271,810.38	\$279,964.69	\$288,363.63
			Monthly	\$20,728.75	\$21,350.62	\$21,991.14	\$22,650.87	\$23,330.40	\$24,030.31

**223 Workdays, 15 Holidays, 22 Vacation Days (Up to 5 vacation days can be accrued) = 260 Total Paid Days

HEALTH AND WELFARE ANNUAL CAP:

Single:	\$ 8,885.40
2-Party:	\$ 16,710.80
Family:	\$ 21,820.20

OTHER COMPENSATION:

LONGEVITY PAY INCREMENTS:

Paid monthly based on monthly salary

1% of monthly salary	After 5 years of service
2% of monthly salary	After 10 years of service
3% of monthly salary	After 15 years of service
4% of monthly salary	After 20 years of service
5% of monthly salary	After 25 years of service
6% of monthly salary	After 30 years of service

Longevity pay is referenced in the VCSBSA employee handbook.

CELL PHONE STIPEND:

\$100 per month provided upon need

Substitutes and/or extra help positions will be paid on the first step.

EFFECTIVE: July 1, 2023

BOARD APPROVED:

REVISED: May 12, 2026

**VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
MANAGEMENT SALARY SCHEDULE
2025-2026**

	Annual # of Work Days	Range	Rate	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Payroll Manager, Budget Manager	223 workdays, 15 holidays, 22 vacation days = 260 total days	190	Annual	\$112,449.12	\$118,067.04	\$123,970.44	\$130,172.16	\$136,685.28	\$143,519.54
			Monthly	\$9,370.76	\$9,838.92	\$10,330.87	\$10,847.68	\$11,390.44	\$11,959.96
Fiscal Services Manager	223 workdays, 15 holidays, 22 vacation days = 260 total days	191	Annual	\$115,264.56	\$121,025.16	\$127,071.24	\$133,428.72	\$140,097.60	\$147,102.48
			Monthly	\$9,605.38	\$10,085.43	\$10,589.27	\$11,119.06	\$11,674.80	\$12,258.54
Assistant Fiscal Director	223 workdays, 15 holidays, 22 vacation days = 260 total days	200	Annual	\$133,919.05	\$140,614.99	\$147,645.78	\$155,028.04	\$162,779.42	\$170,918.41
			Monthly	\$11,159.92	\$11,717.92	\$12,303.82	\$12,919.00	\$13,564.95	\$14,243.20
Director of Maintenance Operations & Transportation	223 workdays, 15 holidays, 22 vacation days = 260 total days	205	Annual	\$151,517.12	\$159,092.98	\$167,047.61	\$175,400.01	\$184,170.01	\$193,378.51
			Monthly	\$12,626.43	\$13,257.75	\$13,920.63	\$14,616.67	\$15,347.50	\$16,114.88
Director of School Business Services	223 workdays, 15 holidays, 22 vacation days = 260 total days	206	Annual	\$155,305.03	\$163,070.27	\$171,223.81	\$179,785.01	\$188,774.25	\$198,212.98
			Monthly	\$12,942.09	\$13,589.19	\$14,268.65	\$14,982.08	\$15,731.19	\$16,517.75
CBO	223 workdays, 15 holidays, 22 vacation days = 260 total days	214	Annual	\$253,719.90	\$261,331.50	\$269,171.44	\$277,246.59	\$285,563.98	\$294,130.90
			Monthly	\$21,143.33	\$21,777.63	\$22,430.95	\$23,103.88	\$23,797.00	\$24,510.91

**223 Workdays, 15 Holidays, 22 Vacation Days (Up to 5 vacation days can be accrued) = 260 Total Paid Days

HEALTH AND WELFARE ANNUAL CAP:

Single:	\$ 9,299.40
2-Party:	\$ 17,508.80
Family:	\$ 22,942.20

OTHER COMPENSATION:

LONGEVITY PAY INCREMENTS:

Paid monthly based on monthly salary

- | | |
|----------------------|---------------------------|
| 1% of monthly salary | After 5 years of service |
| 2% of monthly salary | After 10 years of service |
| 3% of monthly salary | After 15 years of service |
| 4% of monthly salary | After 20 years of service |
| 5% of monthly salary | After 25 years of service |
| 6% of monthly salary | After 30 years of service |

Longevity pay is referenced in the VCSBSA employee handbook.

CELL PHONE STIPEND:

\$100 per month provided upon need

Substitutes and/or extra help positions will be paid on the first step.

EFFECTIVE: July 1, 2025

BOARD APPROVED:

REVISED: May 12, 2026

CLASS TITLE: CHIEF BUSINESS OFFICIAL

BASIC FUNCTION:

Under administrative direction of the Board of Directors of the Authority, plans, organizes, coordinates, supervises, and implements all functions of the Authority.

DISTINGUISHING CHARACTERISTICS:

This is an administrative class which reports directly to the Board of Directors.

REPRESENTATIVE DUTIES:

Direct and coordinate the work of personnel assigned to the Authority; Supervise and evaluate assigned personnel; Provide and assure adequate and proper in-service training for personnel regarding business services.

Assist member districts in the negotiation process, including serving as a member of the district negotiating team.

Supervise and direct the functions of the business office, including budgeting, payroll, purchasing, accounting, attendance auditing and insurance programs.

Direct business and accounting activities in accordance with principles of sound fiscal management.

Direct and coordinate preparation of annual budgets, interim reports and other required state documents for approval and adoption by District Boards; compile, analyze and consolidate budget information.

Monitor, control, and revise budgets; direct and monitor revolving cash funds; assist Principals and budget committees in the development of individual budgets, control of expenditures and inter-related funds; coordinate the audits of member districts; direct the production and distribution of financial reports.

Direct and manage insurance programs and employee fringe, health and welfare benefits programs.

Chief Business Official

Board Adoption Date: October 8, 1997

Page 1 of 3

Assist the Superintendents in the development of business policies, procedures and programs; interpret member districts policies and administrative regulations regarding matters related to assigned duties.

Administer the member districts financial programs within State and County legal requirements and budget limitations; assure timely and accurate financial reporting; assure proper internal controls, audit trails and records maintenance.

Supervise and direct the investment of District funds and the management of District assets.

Provide direction to the management and maintenance of member districts buildings, facilities and resources; Communicate with District administrators, regulatory agencies, architects, contractors, vendors and others concerning facility issues, **including the supervision of Director of Maintenance, Operations, Transportation.**

Assist member districts with food services programs; monitor costs and provide technical expertise regarding financial operations.

Assist member districts with transportation programs; monitor costs and provide technical expertise regarding financial operations.

Review major purchase requests and purchase orders issued by member districts and approve as appropriate; prepare and administer contracts as assigned; assist member districts with District bids in accordance with District policies and established procurement regulations.

Review Authority business forms for changes or improvements.

Represent Authority and member districts in a variety of meetings as required.

Perform related duties as assigned.

KNOWLEDGE AND ABILITIES:

KNOWLEDGE OF:

Business practices, including budgeting

Accounting practices

Management of assigned departmental operations

Principles of training and providing work direction

Chief Business Official

Board Adoption Date: October 8, 1997

Page 2 of 3

Budget preparation and control
Oral and written communication skills
Record-keeping techniques
Laws, rules and regulations related to assigned activities
District organization, operations, policies and objectives

ABILITY TO:

Direct the activities and personnel of the Authority
Train, supervise and evaluate the performance of assigned personnel
Read, interpret, apply and explain rules, regulations, policies and procedures
Maintain records and prepare reports
Communicate effectively both orally and in writing
Establish and maintain cooperative and effective working relationships with others
Work independently
Plan and organize work
Meet schedules and time lines

EDUCATION AND EXPERIENCE:

Any combination equivalent to: bachelors degree in business administration or related field and five years of increasingly responsible professional accounting and business experience in a school District or public agency, including three years in a management capacity.



5100 Adolfo Road
 Camarillo, CA 93012
 Phone: 805-383-1974

To: VCSBSA
From: Tami Peterson, Chief Business Official
Date: May 29, 2026
Re: 2026-27 PROPOSED MEETING SCHEDULE

Meeting Date	Meeting Place	Meeting Time
Thursday, July 30, 2026	VCSBSA Conference Room	9:00 a.m.
Friday, August 28, 2026	VCSBSA Conference Room (Unaudited Actuals)	1:00 p.m.
Friday, September 25, 2026		1:00 p.m.
Friday, October 23, 2026	VCSBSA Conference Room	1:00 p.m.
Friday, December 11, 2026	VCSBSA Conference Room (1 st Interim) (Accept Annual Financial Audit)	1:00 p.m.
Friday, February 26, 2027	VCSBSA Conference Room (2 nd Interim, Set BSA Fees/Charter MOUs)	1:00 p.m.
Friday, April 30, 2027	VCSBSA Conference Room	1:00 p.m.
Friday, May 28, 2027	VCSBSA Conference Room (Adopted Budget)	1:00 p.m.

Item Proposed for Approval

VCSBSA Board Meeting Calendar 2026-2027

Potential Mtg Dates	BSA Holidays
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CSBA AEC Conference Dec 3-5 (San Diego)	ACSA Superintendents' Symposium Jan 27-29 (Monterey)
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SSDA State Conference Mar. 7-9 (Napa)	CASBO Conference Apr. 7-9 (Sacramento)
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July 2026							August 2026							September 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	M	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4							1			1	2	3	4	5
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26
26	27	28	29	30	31		23	24	25	26	27	28	29	27	28	29	30			
							30	31												

October 2026							November 2026							December 2026						
Su	Mo	Tu	We	Th	Fr	Sa	Su	M	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
25	26	27	28	29	30	31	29	30						27	28	29	30	31		

January 2027							February 2027							March 2027						
Su	Mo	Tu	We	Th	Fr	Sa	Su	M	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
					1	2							6		1	2	3	4	5	6
3	4	5	6	7	8	9	7	8	9	10	11	12	13	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28							28	29	30	31			
31																				

April 2027							May 2027							June 2027						
Su	Mo	Tu	We	Th	Fr	Sa	Su	M	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3							1			1	2	3	4	5
4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12
11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19
18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26
25	26	27	28	29	30		23	24	25	26	27	28	29	27	28	29	30			
							30	31												

Proposed Meeting Dates
 Thursday, July 30, 2026
 Friday, August 28, 2026
 Friday, September 25, 2026
 Friday, October 23, 2026
 Friday, December 11, 2026
 Friday, February 26, 2027
 Friday, April 30, 2027
 Friday, May 28, 2027

District Superintendent Meeting Dates
 Friday, August 28, 2026
 Friday, September 25, 2026
 Friday, October 23, 2026
 Friday, November 20, 2026
 Friday, December 18, 2026
 Friday, February 26, 2027
 Friday, April 30, 2027
 Friday, May 28, 2027

Holidays and Observances					
04 Jul, 26	Independence Day	07 Sep, 26	Labor Day	12 Oct, 26	Columbus Day
31 Oct, 26	Halloween	11 Nov, 26	Veterans Day	26 Nov, 26	Thanksgiving Day
25 Dec, 26	Christmas	01 Jan, 27	New Year's Day	01 Jan, 27	New Year's Day
18 Jan, 27	M L King Day	14 Feb, 27	Valentine's Day	12 Feb, 27	Presidents' Day
26 Mar, 27	Good Friday	28 Mar, 27	Easter Sunday	09 May, 27	Mother's Day
31 May, 27	Memorial Day	04 Jun, 27	National Donut Day	18 Jun, 27	Juneteenth Day
20 Jun, 27	Father's Day				

California IT in Education
 1540 River Park Drive, Suite 112A
 Sacramento, CA 95815
 9166747700
 accounting@cite.org

Invoice



BILL TO
 Ventura County Schools Business
 Services Authority
 5189 Verdugo Way, Suite BSA
 Camarillo, CA 93012-8653

SHIP TO
 Ventura County Schools Business
 Services Authority
 5189 Verdugo Way, Suite BSA
 Camarillo, CA 93012-8653

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
PS26-VCSBSA	04/03/2026	\$3,450.00	06/02/2026	Net 60	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Privacy Services Med District M 3y	The Premium Privacy Services package is full-service. CITE staff will provide services and support for the following items: Database and Agreement Management, User Management, Resource Management and Tools, Reporting, Audits as well as Redline Negotiations.	1	3,450.00	3,450.00

Privacy Services June 2026-June 2027
 Annual Payment, 3 of 3

SUBTOTAL	3,450.00
TAX	0.00
TOTAL	3,450.00
BALANCE DUE	\$3,450.00

Pay invoice