REGULAR MEETING OF THE BOARD OF DIRECTORS
Ventura County Schools Business Services Authority
5100 Adolfo Road
Camarillo, CA 93012
Ph: 805.383.1974

OFFICIAL AGENDA
Friday, September 25, 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: Lisa Cline, Interim Deputy Superintendent, Fiscal and Administrative Services
VCSBSA Staff: Rudy: Chief Business Official, 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. 4-7

The Chief Business Official recommends that the Board of Directors approve the July 30, 2026, minutes as presented.

Motion:____________________ Second:____________Y___________N____________A___________

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 the time limits for the speakers and the subject matter.

H. Organizational

1.) Briggs Elementary School District Representative – Pg. 8

a. Designation of District Representative: Rudy Calasin

Motion:____________________ Second:____________Y___________N____________A___________

2.) Mesa Union School District Representative – Pg. 9

a. Designation of District Representative: Rudy Calasin

Motion:____________________ Second:____________Y___________N____________A___________

3.) Mupu Elementary School District Representative – Pg. 10

a. Designation of District Representative: Rudy Calasin

Motion:____________________ Second:____________Y___________N____________A___________

4.) Santa Clara Elementary School District Representative – Pg. 11

a. Designation of District Representative: Rudy Calasin

Motion:____________________ Second:____________Y___________N____________A___________

5.) Somis Union School District Representative – Pg. 12

a. Designation of District Representative: Dr. Jesus Vaca

b. Designation of District Alternate: Rudy Calasin

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) Small School District Facilities Grant **– Pgs. 13-18**

2) Small School District Network

3) Office Collaboration Meeting: Wednesday, October 28, 2026 (tentatively) **– Pg. 19**

4) 2026 SISC Symposium: November 4th-6th, Hyatt Regency Huntington Beach Resort & Spa **– Pgs. 20-22**

B. Ventura County Schools Self-Funding Authority Update

The CBO will provide an update from VCSSFA.

1) Belfor Property Restoration **– Pg. 23**

2) 2026/2027 School Safety, Security and Targeted Threat Prevention Seminar Series **– Pg. 24**

C. VCOE Staff Report(s)

1) Lisa Cline, Interim Deputy Superintendent will be 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.

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. 25-34

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

2) **Approval of Board Report of Commercial Checks – Pgs. 35-36**
The Chief Business Official recommends that the Board of Directors approve the commercial payments as listed on the July 1, 2026, through August 31, 2026, Board Report of Checks.

3) **Approval of Board Report of Purchase Orders – Pg. 37**
The Chief Business Official recommends that the Board of Directors approve the purchase orders as listed on the July 1, 2026, through August 31, 2026, Board Reports.

4) **Approval of Classified Personnel Report – Pgs. 38-39**
The Chief Business Official recommends that the Board of Directors approve the Classified Personnel Actions as listed. Note: This report denotes action to be taken on Positions as well as Personnel changes.

Vote for items 3A. 1-4

Motion:______________ Second:____________Y___________N____________A___________

B. New Business

1) **Review, Discussion, and Approval of the 2025-26 VCSBSA Unaudited Actuals Financial Report – Pgs. 40-93**
The Chief Business Official recommends that the Board of Directors approve the 2025-26 VCSBSA Unaudited Actuals Financial report as presented (pursuant to Education Codes 41023 and 42100).

Motion:______________ Second:____________Y___________N____________A___________

2) **Review, Discussion, and Approval of the 2026 Conflict of Interest Biennial Review – Pg. 94**
The Chief Business Official recommends that the Board of Directors approve the 2026 Conflict of Interest Code Biennial Review as presented.

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

October 23, 2026
December 11, 2026
February 26, 2027
April 30, 2027
May 28, 2027

6. **Adjournment**

REGULAR MEETING OF THE BOARD OF DIRECTORS
Ventura County Schools Business Services Authority
5100 Adolfo Road
Camarillo, CA 93012
805-383-1974

DRAFT

OFFICIAL MINUTES
Thursday, July 30, 2026
VCSBSA Conference Room
9:00 AM

1. OFFICIAL OPENING OF MEETING

A. Call to Order: 9:05 a.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 - **ABSENT**

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. Marlene Batista** **Y 4 N 0 A 1**

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: Dr. Carlos Dominguez** **Y 4 N 0 A 1**

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.

1.) 2026-27 State Enacted Budget Overview
2.) Fourteen Weeks of Paid Pregnancy Leave to Employees Starting January 1, 2027
3.) Update on SISC 2026-2027 Plan Year
4.) 2026 SISC Symposium: November 4th-6th, 2026, Hyatt Regency Huntington Beach Resort and Spa
5.) Small School District Network

It was discussed that CBO reach out to Lisa to discuss frequency of meetings throughout the course of the year and if it's possible to meet via Zoom.

B. Ventura County School Self-Funding Authority Update

The CBO will provide an update from VCSSFA.

1.) Extracurricular Event or Activity Assumption of Risk Form
2.) Extreme Weather Conditions and Student Physical Activity Protocols
3.) Prevention and Intervention Services Agreement (Interface Children and Family Services)
4.) Recommendations and Requirements Emergency Response Medications
5.) Recommendations and Requirements for Video Surveillance Cameras

C. VCOE Staff Report (s)

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

Misty Key shared her gratitude to the Board for serving them the last 13 years and thanked them for everything they do. Misty introduced Lisa Cline who will be replacing her and will be attending all future meetings.

2.) Joaquin Licea, Chief Technology Office was not in attendance.

Dr. Ramirez shared he has purchased refurbished devices, which are cost-saving and good approach for procurement. Mesa has a 4-year timespan to update devices.

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 May 1, 2026, through June 30, 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 May 1, 2026, through June 30, 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 May 1, 2026, through June 30, 2026, Board Report of Purchase Orders.

4) **Approval of 2026-2027 Salary Schedules**
   The Chief Business Official recommends that the Board of Directors approve the 2026-27 Salary Schedules as presented.

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

Vote for items 3A. 1-5

Motion: Dr. Carlos Dominguez Second: Dr. Marlene Batista Y 4 N 0 A 1

B. New Business

1) **Review, Discussion, and Ratification of Chief Business Official Contract**
   The Board will review, discuss, and consider to approve the ratification of Chief Business Official contract.

Motion: Dr. Carlos Dominguez Second: Dr. Marlene Batista Y 4 N 0 A 1

2) **Discussion of Chief Business Official Strategic Goals for the 2026-2027 Fiscal Year**
   No action taken. An evaluation process will be discussed at a later time.

3) **Review, Discussion, and Ratification of the 2026-2027 CA-ERP Financial & Payroll System Agreement with VCOE**
   The Chief Business Official recommends that the Board of Directors approve the ratification of the 2026-2027 CA-ERP Financial & Payroll System agreement with VCOE.

Motion: Dr. Marlene Batista Second: Kari Skidmore Y 4 N 0 A 1

4) **Review, Discussion, and Ratification of the 2026-2027 Document Tracking Services (DTS) Agreement**
   The Chief Business Official recommends that the Board of Directors approve the ratification of the 2026-2027 Document Tracking Services (DTS) agreement.

Motion: Dr. Marlene Batista Second: Kari Skidmore Y 4 N 0 A 1

5) **Review, Discussion, and Ratification of COLBI Technologies, Inc. Invoices in the Total Amount of $15,500.00 for Quality-Bidders Annual Software Service, Quality-Bidders CUPCCAA Review and Secure Bids Annual Software**
   The Chief Business Official recommends that the Board of Directors approve the ratification of COLBI Technologies, Inc. invoices in the amount of $15,500.00 for quality-bidders annual software service, quality-bidders CUPCCAA review, and secure software service.

Motion: Dr. Carlos Dominguez Second: Dr. Marlene Batista Y 4 N 0 A 1

6) **Review, Discussion, and Approval of Resolution #26-27-01 Authorization to Increase U.S. Bank (CALCARD) Credit Card Limit for Chief Business Official**
The Chief Business Official recommends that the Board of Directors approve resolution #26-27-01 authorization to increase U.S. Bank (CALCARD) credit card limit for Chief Business Official.

Motion: Dr. Marlene Batista Second: Dr. Carlos Dominguez Y 4 N 0 A 1

7) **Review, Discussion, and Approval of Resolution #26-27-02 Authorization to Increase U.S. Bank (CALCARD) Credit Card Limit for Director of Maintenance, Operations, Transportation**
The Chief Business Official recommends that the Board of Directors approve resolution #26-27-02 authorization to increase U.S. Bank (CALCARD) credit card limit for Director of Maintenance, Operations, Transportation.

Motion: Dr. Carlos Dominguez Second: Dr. Marlene Batista Y 4 N 0 A 1

8) **Review, Discussion, and Approval of the VCSBSA Employee Handbook Revisions**
Review, discuss, and approve the revisions as presented to the longevity pay, holiday schedule, and replacing employee's property section of employee handbook.

Motion: Dr. Marlene Batista Second: Kari Skidmore Y 4 N 0 A 1

9) **Discussion on Public Records Request**
It was discussed that BSA is receiving several public records requests for districts and charters that BSA serves. At a future collaboration meeting, public records requests will be added to the agenda to discuss with the Executive Assistants on how they can respond to some of these requests. No action taken.

10) **Discussion on District Benefits Committee**
It was discussed on how to be proactive to educate staff at the sites. It was suggested that Baldwin come out to the sites to discuss health plans prior to the end of the school year. Another suggestion was to find district representative at the beginning of the school year to be a part of the benefits committee.

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 10:56 AM and returned from closed session at 11:36 AM.
No action to report from closed session.

5. **Future Agenda Items**

A. Suggested Agenda Items
Please send any suggested agenda items to Rudy and Letty.

B. Future Board Meetings
August 28, 2026
September 25, 2026
October 23, 2026
December 11, 2026
February 26, 2027
April 30, 2027
May 28, 2027

6. **Adjournment**: 11:37 AM

DESIGNATION OF VCSSFA REPRESENTATIVE

The Governing Board of the Briggs Elementary School District hereby designates the following as its **Representative** and **Alternate Representative** to the Ventura County Schools Self-Funding Authority (VCSSFA).

July 1, 2026

Effective Date

	REPRESENTATIVE	ALTERNATE
Name	Rudy Calasin	Dr. Carlos Dominguez
Title	Interim Chief Business Official	Superintendent
Street Address	5100 Adolfo Road, #BSA	12465 Foothill Road
City and Zip Code	Camarillo 93012	Santa Paula 93060
Telephone	(805) 383-1972	(805) 525-7540
FAX	(805) 383-1973	(805) 933-1111
E-mail Address	rucalasin@vcoe.org	cdominguez@briggsesd.org

The Representative is authorized to and shall act as the District's agent in all matters related to the VCSSFA business.

President, Governing Board	Date: 8/12/26	Representative	Date: 9/15/26
Superintendent	Date: 8/12/26	Alternate	Date: 8/12/26

SFA 1010, Rev. 3/18/2014

VCSSFA

Ventura County Schools Self Funding Authority

DESIGNATION OF VCSSFA REPRESENTATIVE

The Governing Board of the Mesa Union School District hereby designates the following as its **Representative** and **Alternate Representative** to the Ventura County Schools Self-Funding Authority (VCSSFA).

July 1, 2026

Effective Date

REPRESENTATIVE	ALTERNATE
Rudy Calasin	Dr. Raul Ramirez
Name	Name
Interim Chief Business Official	Superintendent
Title	Title
5100 Adolfo Road, #BSA	3901 Mesa School Road
Street Address	Street Address
Camarillo 93012	Somis 93066
City and Zip Code	City and Zip Code
(805) 383-1972	(805) 485-1411
Telephone	Telephone
(805) 383-1973	(805) 485-4387
FAX	FAX
rucalasin@vcoe.org	rramirez@mesaschool.org
E-mail Address	E-mail Address

The Representative is authorized to and shall act as the District's agent in all matters related to the VCSSFA business.

President, Governing Board	Date	Representative	Date
	09/04/2026		09/01/2026
Superintendent	Date	Alternate	Date

5H.

DESIGNATION OF VCSSFA REPRESENTATIVE

The Governing Board of the Mupu Elementary School District hereby designates the following as its **Representative** and **Alternate Representative** to the Ventura County Schools Self-Funding Authority (VCSSFA).

July 1, 2026

Effective Date

REPRESENTATIVE	ALTERNATE
Rudy Calasin	Dr. Marlene Batista
Name	Name
Interim Chief Business Official	Superintendent/Principal
Title	Title
5100 Adolfo Road, #BSA	4410 N. Ojai Road
Street Address	Street Address
Camarillo 93012	Santa Paula 93060
City and Zip Code	City and Zip Code
(805) 383-1972	(805) 525-6111
Telephone	Telephone
(805) 383-1973	(805) 525-2871
FAX	FAX
rucalasin@vcoe.org	marlene.batista@mupu.org
E-mail Address	E-mail Address

The Representative is authorized to and shall act as the District's agent in all matters related to the VCSSFA business.

President, Governing Board — Date

Representative — 9/15/26 Date

Superintendent — 8/20/26 Date

Alternate — 8/20/24 Date

SFA 1010, Rev. 3/18/2014

VCSSFA

RECEIVED 6-15-26

DESIGNATION OF VCSSFA REPRESENTATIVE

The Governing Board of the Santa Clara Elementary School District hereby designates the following as its **Representative** and **Alternate Representative** to the Ventura County Schools Self-Funding Authority (VCSSFA).

July 1, 2026
Effective Date

REPRESENTATIVE		ALTERNATE	
Rudy Calasin	Name	Kari Skidmore	Name
Interim Chief Business Official	Title	Superintendent/Teacher	Title
5100 Adolfo Road, #BSA	Street Address	20030 East Telegraph Road	Street Address
Camarillo 93012	City and Zip Code	Santa Paula 93060	City and Zip Code
(805) 383-1972	Telephone	(805) 525-4573	Telephone
(805) 383-1973	FAX	(805) 525-4985	FAX
rucalasin@vcoe.org	E-mail Address	kskidmore@santaclaraesd.org	E-mail Address

The Representative is authorized to and shall act as the District's agent in all matters related to the VCSSFA business.

[signature] 6-17-26
President, Governing Board Date

[signature] 6-17-26
Representative Date

per [illegible] 9/15/26

Kari Skidmore 6-17-26
Superintendent Date

Kari Skidmore 6-17-26
Alternate Date

SFA 1010, Rev. 3/18/2014

VCSSFA

Ventura County Schools Self Funding Authority

DESIGNATION OF VCSSFA REPRESENTATIVE

The Governing Board of the Somis Union School District hereby designates the following as its **Representative** and **Alternate Representative** to the Ventura County Schools Self-Funding Authority (VCSSFA).

July 1, 2026

Effective Date

REPRESENTATIVE		ALTERNATE	
Dr. Jesus Vaca	Name	Rudy Calasin	Name
Superintendent/Principal	Title	Interim Chief Business Official	Title
5268 North Street	Street Address	5100 Adolfo Road, #BSA	Street Address
Somis 93066	City and Zip Code	Camarillo 93012	City and Zip Code
(805) 386-8258	Telephone	(805) 383-1972	Telephone
(805) 386-2324	FAX	(805) 383-1973	FAX
dr.vaca@staff.somisusd.org	E-mail Address	rucalasin@vcoe.org	E-mail Address

The Representative is authorized to and shall act as the District's agent in all matters related to the VCSSFA business.

President, Governing Board	Date: 8/11/26	Representative	Date: 8/11/26
Superintendent	Date: 8/11/26	Alternate	Date: 8/17/26

SFA 1010, Rev. 3/18/2014

SCHOOL DISTRICT / COUNTY OFFICE OF EDUCATION		APPLICATION NUMBER
SCHOOL NAME		PROJECT TRACKING NUMBER
COUNTY	DISTRICT REPRESENTATIVE NAME / EMAIL ADDRESS	HIGH SCHOOL ATTENDANCE AREA (IF APPLICABLE)

GENERAL INSTRUCTIONS
The following checklist is designed to guide the school district through the process of submitting a School Facility Program (SFP) modernization or new construction *Application for Preliminary Small School District Program Preliminary Apportionment* (Form SAB 50-12). This checklist is broken out into two parts, **Part 1 for Modernization** applications, and **Part 2 for New Construction** applications. This is only a list of major documents required, for more detailed information please contact your OPSC Project Manager. Additionally, more information about the Small School District Program, including eligibility, can be found at:
https://www.dgs.ca.gov/OPSC/Services/Page-Content/Office-of-Public-School-Construction-Services-List-Folder/Access-Small-School-District-Program-Funding?search=small%20school%20district

The school district is encouraged to use the OPSC Online System to submit all forms and to upload any required supporting documentation. OPSC advises the district to have these documents available in digital format when they are ready to submit the application in OPSC Online so they can be uploaded with the application. Additional information and access to the OPSC Online System is available on the OPSC Online Application Tools for School Construction Projects page at:
https://www.dgs.ca.gov/OPSC/Resources/Page-Content/Office-of-Public-School-Construction-Resources-List-Folder/Online-Application-Links-for-School-Construction-Projects

School districts have the option until January 1, 2027 to submit required forms and supporting documents in pdf format via email to OPSCApplicationReviewTeam@dgs.ca.gov. Hard copy forms and documents are not required, and electronic signatures are acceptable.

If you have general questions, please contact your OPSC Project Manager. Contact information for OPSC Project Managers is available on the Resources page of OPSC Online: https://opsconline.apps.dgs.ca.gov/resources.

If you have Small School District Program questions, please contact OPSCSmallSchools@dgs.ca.gov.

All Forms must be signed by an Authorized District Representative. For more information on how to authorize a District Representative, please refer to the following:
https://www.dgs.ca.gov/OPSC/Resources/Page-Content/Office-of-Public-School-Construction-Resources-List-Folder/OPSC-District-Representative-Update-Page?search=authorize

Note: This checklist is specifically for applicants wishing to request a Preliminary Apportionment. Final Apportionment requests require additional documentation to be submitted prior to or concurrently with the *Application for Funding* (Form SAB 50-04). Please refer to the instructions on the Form SAB 50-04 for additional information.

Part 1: Required Documents to Submit for a Modernization Small School District Program Preliminary Apportionment

Check the boxes and complete the fields below as applicable.

☐ ***Eligibility Determination*** **(Form SAB 50-03):** If Modernization eligibility has not been established, or the district would like to update its Modernization eligibility and has not previously submitted, districts must submit a Form SAB 50-03 concurrently with the submittal of a Form SAB 50-12, signed by an Authorized District Representative.

☐ ***Application for Small School District Preliminary Apportionment*** **(Form SAB 50-12):** The District must submit a Form SAB 50-12, signed by an Authorized District Representative, on or after the Program opening date of November 2, 2026.

☐ **Project Tracking Number (PTN)**: A PTN is required for all projects filed with OPSC. The PTN is a number that will be utilized by OPSC, the California Department of Education (CDE) and the Division of the State Architect (DSA). Each PTN is generated using the "Project Tracking Number Generator," which can be found upon logging into OPSC Online at:

https://opsconline.apps.dgs.ca.gov/userm/login

If you do not have an OPSC Online account, please contact the OPSC Online Support OPSCOnlineSupport@dgs.ca.gov to create one for you.

☐ **School Board Resolution – Five-Year Facilities Master Plan:** Districts that submit an *Application for Small School District Program Preliminary Apportionment* (Form SAB 50-12) are required to submit concurrently with the Form SAB 50-12 a local governing board resolution acknowledging the requirement to submit the Master Plan with the *Application for Funding* (Form SAB 50-04) request for Final Small School District Apportionment.

For more information, or for a sample local governing board resolution, please refer to the following:

https://www.dgs.ca.gov/OPSC/Resources/Page-Content/Office-of-Public-School-Construction-Resources-List-Folder/School-Facility-Master-Plans?search=master%20plan

☐ **Career Technical Education Advisory Committee (CTEAC) Letter:** If the District anticipates requesting an advance release of funds by qualifying for Financial Hardship or a separate site Apportionment for Environmental Hardship, the District must submit written confirmation that the need for vocational and career technical facilities is being adequately met within the district relative to the project, pursuant to Education Code Section 17070.955. Districts must submit one of the following:

- ☐ Minutes from a public meeting by the District's governing board documenting the discussion with the local CTEAC regarding the local Career Technical Education (CTE) facility needs assessment. The minutes must specify the recommendation by the CTEAC and confirm that the school is adequately meeting the need for career technical facilities, and must reference the new construction or modernization project for which the District requests funding; or,

Part 1: Required Documents to Submit for a Modernization Small School District Program Preliminary Apportionment (cont.)

- ☐ Minutes from the meeting with the local CTEAC regarding the local CTE facility needs assessment, which must specify the recommendation by the CTEAC and document that the District is adequately meeting the need for career technical facilities, and must reference the new construction or modernization project for which the school district requests funding; or,

- ☐ A letter from the local CTEAC to the District that identifies the local CTE facility needs assessment and documents that the need for career technical facilities is being adequately met by the District relative to the project; or,

- ☐ A written statement certifying that the District is not subject to Education Code Section 17070.955 in lieu of the above requirements. It is recommended that the District consult with legal counsel before making this determination.

☐ **Site Development for 75 Years or Older Buildings** - For projects requesting site development costs of more than 35 percent of the supplemental grant for a 75 Years or Older Building pursuant to SFP Regulation Section 1859.78.7.1(b), a cost estimate for site development costs, which reflects 100 percent of the proposed minimum work.

☐ **Site Development for Minimum Essential Facilities or Transitional Kindergarten Classroom(s)** - For projects requesting site development costs of more than 35 percent of the supplemental grant for a Minimum Essential Facility pursuant to SFP Regulation Section 1859.78.9., or Transitional Kindergarten classroom(s) pursuant to SFP Regulation Section 1859.78.9.2, a cost estimate for site development costs, which reflects 100 percent of the proposed minimum work.

☐ **Financial Hardship** – If the District is requesting Financial Hardship Assistance, the district must the district must indicate this request on the Form SAB 50-12. Should the application be successful in participating in the Small School District Program, concurrently with OPSC processing the application, the Financial Hardship team will request the following documentation from the District:

- ☐ **Financial Hardship Phase I Checklist:** http://www.documents.dgs.ca.gov/dgs/fmc/dgs/opsc1.pdf, and either:

- ☐ **Financial Hardship Phase II Checklist (School Districts):** http://www.documents.dgs.ca.gov/dgs/fmc/dgs/opsc1b.pdf, or

- ☐ **Financial Hardship Phase II Checklist (County Offices of Education):** http://www.documents.dgs.ca.gov/dgs/fmc/dgs/opsc1a.pdf

Part 2: Required Documents to Submit for a New Construction Small School District Program Preliminary Apportionment

Check the boxes and complete the fields below as applicable.

☐ **If New Construction Eligibility is not Established:** If the district has not established New Construction eligibility, the district must submit an *Enrollment Projection/Certification* (Form SAB 50-01), *Existing School Building Capacity* (Form SAB 50-02), and *Eligibility Determination* (Form SAB 50-03), all signed by an Authorized District Representative. For further information on this, please refer to the following:

https://www.dgs.ca.gov/-/media/Divisions/OPSC/Resources/NC-Elgibiility-Establish-Checklist-v3-ADA.pdf

☐ **If New Construction Eligibility is Established:** If the district has already established New Construction eligibility, and eligibility is not current, the district must submit an *Enrollment Projection/Certification* (Form SAB 50-01), signed by an Authorized District Representative, that is reflective of the current enrollment year in which it is applying. Current enrollment for purposes of small school districts or county offices of education means that any eligibility locks that are current and have not expired from their "lock" periods of either three (pre-Proposition 2) or five-year "locks" from the date of which the State Allocation Board approved the eligibility previously. Please refer to the following for a New Construction eligibility update checklist:

https://www.dgs.ca.gov/-/media/Divisions/OPSC/Resources/NC-Elgibiility-Checklist-v4-ADA.pdf

☐ **Project Tracking Number (PTN)**: A PTN is required for all projects filed with OPSC. The PTN is a number that will be utilized by OPSC, the California Department of Education (CDE) and the Division of the State Architect (DSA). Each PTN is generated using the "Project Tracking Number Generator," which can be found upon logging into OPSC Online at: https://opsconline.apps.dgs.ca.gov/userm/login

If you do not have an OPSC Online account, please contact the OPSC Online Support team OPSCOnlineSupport@dgs.ca.gov to create one for you.

☐ **School Board Resolution – Five-Year Facilities Master Plan:** Districts that submit an *Application for Small School District Program Preliminary Apportionment* (Form SAB 50-12) are required to submit concurrently with the Form SAB 50-12 a local governing board resolution acknowledging the requirement to submit the Master Plan with the *Application for Funding* (Form SAB 50-04) request for Final Small School District Apportionment.

For more information, or for a sample local governing board resolution, please refer to the following:

https://www.dgs.ca.gov/OPSC/Resources/Page-Content/Office-of-Public-School-Construction-Resources-List-Folder/School-Facility-Master-Plans?search=master%20plan

Part 2: Required Documents to Submit for a New Construction Preliminary Apportionment (cont.)

☐ **Career Technical Education Advisory Committee (CTEAC) Letter:** Only if the District anticipates requesting an advance release of funds by qualifying for Financial Hardship or a separate site Apportionment for Environmental Hardship are required to submit written confirmation that the need for vocational and career technical facilities is being adequately met within the district relative to the project, pursuant to Education Code Section 17070.955. Districts may submit one of the following:

- ☐ Minutes from a public meeting by the District's governing board documenting the discussion with the local CTEAC regarding the local Career Technical Education (CTE) facility needs assessment. The minutes must specify the recommendation by the CTEAC and confirm that the school is adequately meeting the need for career technical facilities, and must reference the new construction or modernization project for which the District requests funding; or,

- ☐ Minutes from the meeting with the local CTEAC regarding the local CTE facility needs assessment, which must specify the recommendation by the CTEAC and document that the District is adequately meeting the need for career technical facilities, and must reference the new construction or modernization project for which the school district requests funding; or,

- ☐ A letter from the local CTEAC to the District that identifies the local CTE facility needs assessment and documents that the need for career technical facilities is being adequately met by the District relative to the project; or,

- ☐ A written statement certifying that the District is not subject to Education Code Section 17070.955 in lieu of the above requirements. It is recommended that the District consult with legal counsel before making this determination.

☐ **Site Acquisition** – If the District is requesting site acquisition, these documents may apply for a Preliminary Apportionment:

- ☐ **Appraisal or Preliminary Appraisal of Property to be Acquired** with a valuation date within six months of application submittal date, or

- ☐ **Median Cost Valuation,** consisting of county recorder documentation of consummated sales transactions within the General Location; or title insurance company escrow instruction(s) for a minimum of 6 months and a maximum of 2 years from the Form SAB 50-12 application submittal date, which indicates the agreed upon purchase price of the property(s) for pending real-estate sales. Submit with the consummated sales transactions and pending escrow instruction data an editable spreadsheet summary of the data in a price per acre format that calculates a median cost per acre.

- ☐ **For projects requesting more than 15 percent of the property value,** Department of Toxic Substances Control invoices or estimates for actual or historical costs.

Part 2: Required Documents to Submit for a New Construction Small School District Preliminary Apportionment (cont.)

☐ **Site Development** - For projects requesting more than $70,000 per proposed useable acres, a cost estimate for actual or historical site development costs, which reflects 100 percent of the proposed work, outlined in SFP Regulation Section 1859.76, and approved site development and off-site plans. Refer to SFP Regulation Section 1859.157.1.

☐ **Financial Hardship** – If the District is requesting Financial Hardship Assistance, the district must indicate this request on the Form SAB 50-12. Should the application be successful in participating in the Small School District Program, concurrently with OPSC processing the application, the Financial Hardship team will request the following documentation from the District:

- ☐ **Financial Hardship Phase I Checklist:** http://www.documents.dgs.ca.gov/dgs/fmc/dgs/opsc1.pdf, and either:

- ☐ **Financial Hardship Phase II Checklist (School Districts):** http://www.documents.dgs.ca.gov/dgs/fmc/dgs/opsc1b.pdf, or

- ☐ **Financial Hardship Phase II Checklist (County Offices of Education):** http://www.documents.dgs.ca.gov/dgs/fmc/dgs/opsc1a.pdf

Office Collaboration Meeting
10/28/2026

1. New Fiscal Year Reminders
   a. Requisitions/Payments
   b. Employee Reimbursements
   c. Bank Reconciliations
   d. Payroll
   e. Other

2. Amazon/Escape Integration

3. Vendor ACH Payments

4. Digital Invoice Workflow (Informed K-12)

SISC SYMPOSIUM

AGENDA

ALL PRECONFERENCE ACTIVITIES ARE HELD IN THE HUNTINGTON BALLROOM

PRECONFERENCE WORKSHOPS: NOVEMBER 4, 2026

11:00 AM - 12:00 PM REGISTRATION

11:00 AM - 12:00 PM NAVITUS HEALTH SOLUTIONS LUNCH & DISTRICT PEER NETWORKING
Enjoy lunch hosted by our Preconference Diamond Sponsor, Navitus Health Solutions and connect with your Account Manager and district peers from across California to exchange ideas and discuss current employee benefit topics.

11:30 - 11:40 AM NAVITUS HEALTH SOLUTIONS WELCOME
Navitus Health Solutions
Diamond Sponsor Navitus Health Solutions welcomes attendees and helps kick off the 2026 preconference workshops.

11:45 AM - 12:15 PM PROACTIVE CARE PLANS & DVR UPDATES
Nicole Mata
Hear operational updates on Proactive Care Plans and Dependent Verification Reviews. Learn how SISC is expanding its Proactive Care Plans for 2026 to provide districts with additional affordable plan options while encouraging early care, improving the member experience, and supporting more sustainable healthcare costs over time.

12:20 - 1:20 PM SISCCONNECT OVERVIEW
Receive an overview of SISCConnect functionality, recent updates, and tools designed to support district administration and reporting.

1:25 - 1:35 PM MYPLANCHOICES
Learn how MyPlanChoices supports employees during open enrollment with personalized plan comparison and decision-support tools.

1:40 - 2:40 PM ELIGIBILITY & REPORTING
Explore eligibility best practices, reporting enhancements, and helpful tools designed to streamline benefit administration and improve data accuracy.

2:40 - 2:55 PM BREAK

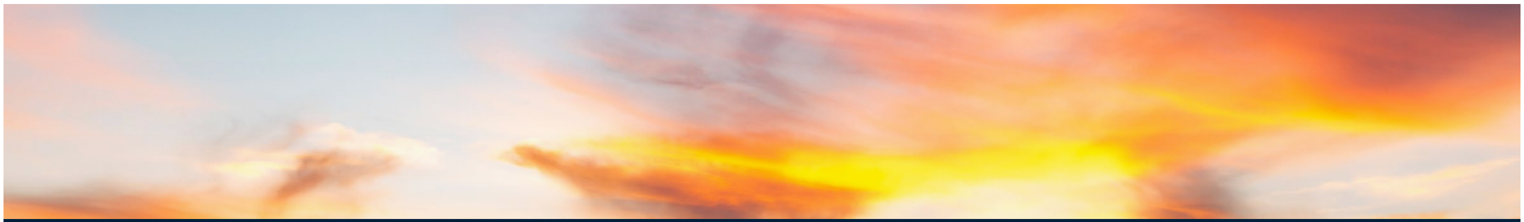
3:00 - 3:25 PM SISC / HEALTH BENEFITS 101 INTERACTIVE SESSION
Test your SISC knowledge in an interactive session highlighting the SISC Health Benefits programs, resources, and key information for district benefit teams.

3:30 - 3:55 PM DISTRICT SUCCESS STORIES - PANEL DISCUSSION
Hear directly from district benefit leaders as they share successful strategies, lessons learned, and practical approaches to employee engagement and benefits communication.

4:00 - 4:25 PM SISC ADDED VALUE / EAP INTERACTIVE SESSION
Explore SISC value-added benefits and Employee Assistance Program resources through an interactive session designed to reinforce the programs available to members.

4:30 - 5:00 PM NAVITUS BOOTH TIME & PEER NETWORKING
Connect with Diamond Sponsor, Navitus Health Solutions, SISC Account Managers, and fellow districts before the preconference concludes.

*Times and content are subject to change. Please refer to the Symposium App for the most current agenda.



TURNING THE TIDES: STRENGTH THROUGH PARTNERSHIP

SISC SYMPOSIUM

AGENDA

GENERAL SESSION ACTIVITIES ARE HELD IN THE GRAND BALLROOM

GENERAL SESSION DAY 1: NOVEMBER 5, 2026

7:00 - 8:00 AM — YOGA - HYATT LIGHTHOUSE COURTYARD

8:00 - 11:00 AM — SYMPOSIUM CHECK-IN

9:00 - 10:45 AM — SPONSOR SHOWCASE

Visit SISC partners and explore programs, services, and resources before the general session begins.

11:00 AM - 12:00 PM — LUNCH - HYATT LIGHTHOUSE COURTYARD

12:00 - 12:15 PM — WELCOME

Dave Ostash, Chief Executive Officer, SISC

Opening remarks and welcome to the 2026 SISC Symposium.

12:15 - 12:50 PM — SISC HEALTH BENEFITS & PROACTIVE CARE PLAN UPDATES

Nicole Mata, Executive Director, SISC Health Benefits & Dr. Warren Brown

Hear the latest updates from SISC leadership on key initiatives, strategic priorities, and new programs designed to support member districts and enhance the value of SISC benefits. Dr. Brown will join Nicole to share additional updates on SISC Proactive Care Plans.

12:55 - 1:55 PM — KEYNOTE: KYLE SCHEELE

An engaging and thought-provoking session focused on creativity, innovation, and rethinking how organizations approach challenges and opportunities.

2:00 - 2:30 PM — LEGISLATIVE UPDATE

Andres Ramirez, Government Affairs,Blue Shield of California

Hear the latest updates on current legislative developments impacting California school districts, employee benefits, healthcare compliance, and labor-related considerations.

2:35 - 2:45 PM — HINGE HEALTH STRETCH BREAK

Join Titanium Sponsor Hinge Health for an engaging stretch session focused on movement, mobility, and helping attendees feel their best.

2:45 - 3:00 PM — SPONSOR SHOWCASE & KAISER PERMANENTE SNACK BREAK

Reconnect with sponsors and enjoy an afternoon snack hosted by Titanium Sponsor Kaiser Permanente.

3:00 - 3:20 PM — COSTCO UPDATE

Ricky Li, Costco Pharmacy

Hear the latest from Costco and learn more about services available to SISC members.

3:25 - 3:45 PM — PHARMACY BENEFITS

Sharon Faust, PharmD, MBA, CSP, Chief Pharmacy Officer, Navitus Health Solutions

Learn how SISC pharmacy benefits continue to support members through affordable prescription solutions, convenient delivery options, and enhanced pharmacy services.

3:50 - 4:20 PM — WOMEN'S HEALTH SOLUTIONS

Kaiser Permanente

Learn about expanding healthcare solutions and support programs focused on women's health, preventive care, and improving access to specialized services.

4:25 - 4:45 PM — MEMBER SUCCESS STORY: WELLTHEORY

Hear directly from a SISC member about the impact of WellTheory and the value of personalized support for autoimmune care.

4:45 - 5:00 PM — SYMPOSIUM TRIVIA & CLOSING

5:30 - 6:45 PM — AMERICAN FIDELITY SOCIAL RECEPTION - HYATT LIGHTHOUSE COURTYARD

Join Diamond Sponsor American Fidelity for refreshments, hors d’oeuvres, and an opportunity to connect with fellow attendees.

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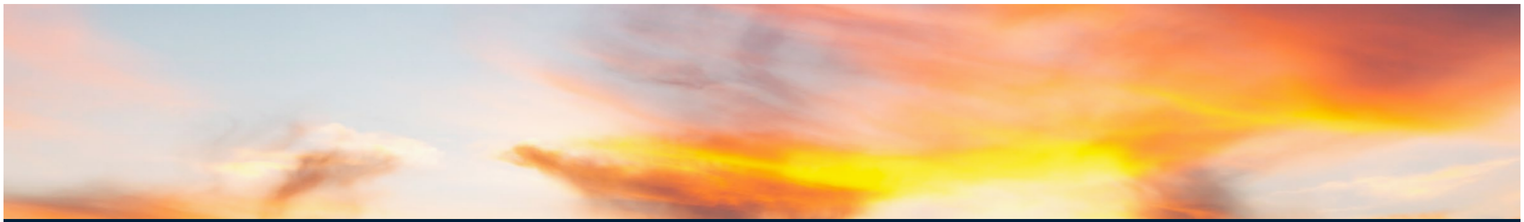

TURNING THE TIDES: STRENGTH THROUGH PARTNERSHIP

SISC SYMPOSIUM

AGENDA

GENERAL SESSION ACTIVITIES ARE HELD IN THE GRAND BALLROOM

GENERAL SESSION DAY 2: NOVEMBER 6, 2026

7:00 - 8:00 AM	**BLUE SHIELD OF CALIFORNIA BREAKFAST - HYATT GRAND FOYER SOUTH & TERRACE** Start the morning with breakfast provided by Titanium Sponsor Blue Shield of California, and be sure to visit the Blue Shield photo booth to capture memories with fellow attendees.
8:00 - 8:10 AM	**WELCOME** Day 2 begins with presentations from industry experts, SISC leadership, and testimonials from member districts.
8:10 - 9:10 AM	**KEYNOTE: FRANKIE RUSSO** Frankie Russo returns to inspire attendees with actionable strategies for embracing innovation, collaboration, and organizational growth through authentic leadership.
9:15 - 9:35 AM	**DISTRICT DIGITAL WELLNESS** Bryan Easter, Superintendent, Maple SD and Katie Russell, Superintendent, Panama-Buena Vista Union SD Hear a district perspective on digital wellness and practical approaches to supporting employees in an increasingly connected environment.
9:40 - 9:55 AM	**BEYOND HEALTH BENEFITS, SISC WORKERS' COMPENSATION** Matthew Scott, Safety & Loss Control Specialist, and Gabriel Rodriguez, Executive Director, SISC Workers' Compensation Learn how SISC's Workers' Compensation program helps districts manage risk, protect their communities, and support safe, successful school operations.
9:55 - 10:10 AM	**SPONSOR SHOWCASE & LANTERN SNACK BREAK** Connect with SISC partners and enjoy a morning snack hosted by Titanium Sponsor Lantern.
10:10 - 10:20 AM	**XP HEALTH: MODERNIZING VISION BENEFITS** Learn how XP Health is modernizing vision benefits with innovative digital tools, personalized member support, and convenient access to quality eyewear and vision care services.
10:25 - 10:45 AM	**MEMBER SUCCESS STORY: MIDI HEALTH** Learn how Midi Health provides specialized virtual care and support for women navigating menopause and midlife health concerns, including a firsthand member perspective.
10:50 - 11:00 AM	**MDLIVE: BEHAVIORAL HEALTH OFFERING** MDLIVE Learn how MDLIVE provides convenient access to licensed behavioral health professionals and timely virtual support for a range of mental health needs.
11:05 - 11:45 AM	**FOOD IS MEDICINE** Dr. Kofi Essel, Medical Director, Elevance Health (Presented by Anthem Blue Cross) Explore the growing connection between nutrition and health outcomes and how food-based interventions can support long-term wellness and chronic condition management.
11:45 AM - 12:00 PM	**CLOSING & GRAND PRIZE RAFFLE** Celebrate the close of the 2026 SISC Symposium and stay for the grand prize raffle. Must be present to win.

*Times and content are subject to change. Please refer to the Symposium App for the most current agenda.

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- Emergency Services
  - Safety Evaluation
  - Site Containment
  - Water Extraction & Dehumidification
  - Corrosion Control
  - Demolition
- Fire Restoration
  - Smoke and Soot Removal
- Reconstruction & General Contracting
  - Temporary Shoring/Board-Up
  - Shrink Wrap Protection
  - Full-Scale Carpentry
  - Electrical, Mechanical and Plumbing
  - Construction Defect Reconstruction
  - Roofing (All Configurations)
  - High-Rise and Historic Reconstruction
- Structural Cleaning & Decontamination
- Mold Remediation
- Deodorization
- Air Duct Cleaning
- Contents Restoration
- Document and Media Recovery
- Vital Records Recovery
- Electronics Restoration
- Equipment & Machinery Decontamination
- Equipment & Machinery Rebuild and Repair
- Semiconductor Tool Decontamination
- Environmental Services
  - Asbestos, Mold and Lead Abatement
  - Hazardous Waste Removal
  - Spill Response and Fuel Releases
  - Derailments
  - Contaminated Soil Excavation
  - Storage Tank Removal
  - Demolition
  - Facility Decommissioning
- Consulting & Pre-Planning

RESIDENTIAL SERVICES

- Emergency Services
  - Safety Evaluation
  - Site Containment
  - Demolition
- Fire Damage Restoration
  - Smoke and Soot Removal
- Water Damage Restoration
  - Water Extraction
  - Dehumidification
- Storm Damage Restoration
- Reconstruction and General Contracting
- Air Duct Cleaning
- Deodorization
- Mold Removal and Remediation
- Contents Restoration
- Document and Media Recovery
- Electronics Restoration
- Environmental Services

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2026/2027 School Year
School Safety, Security and Targeted Threat Prevention Seminar Series

VCSSFA and VCOE look forward to partnering with safety and security experts, local, state and federal agencies to present a series of seminars aimed at preventing targeted violence at our schools for a fifth year. This year will feature lessons learned within our LEAs and new topics including Wildfire Response and Planning; Social Media Threats and response; FERPA, Liability and Threat Assessments.

As in previous years, the intended audience for the seminars will consist of a core group of school administrators from each LEA. The objective is that this group will be leading their LEA and working with their leadership team to develop and implement procedures impacting school safety and security. **Each session's focus may differ, requiring participation from different staff members.**

The ***suggested*** LEA Safety Team members are invited to participate:

- K-12 LEAs (Student Services/Educational Services/Human Resources Associate Superintendent or designee, Facilities Director, Risk Manager, 1 school psychologist, 1 Secondary Principal, 1 Elementary Principal)
- K-8 LEAs (Student Services/Educational Services/Human Resources Associate Superintendent or designee, Facilities Director, Risk Manager, 1 school psychologist, 1-2 Principals)
- Small School Districts (representative)
- Charters (Director/Principal, Office Manager, Lead Custodian/Other)

Seminar specific topics to follow. Seminars 1-6 are scheduled from 9:30 a.m. to 12:30 p.m. with lunch provided at the Conference & Educational Services Center at VCOE.

Save the Dates

Seminar 1 – September 16
Seminar 2 – October 14
Seminar 3 – November 18
Seminar 4 – January 13
Seminar 5 – February 10
Seminar 6 – April 14

Fund 010 - General Fund — Fiscal Year 2026/27 Through July 2026

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	54,300.00	54,300.00		54,300.00	
8677	Interagency Services Between L	1,743,927.00	1,743,927.00		1,743,927.00	
8699	All Other Local Revenue	17,035.00	17,035.00	17,535.15	500.15-	102.94
	Total Other Local Revenue	**1,815,262.00**	**1,815,262.00**	**17,535.15**	**1,797,726.85**	**0.97**
	Total Year To Date Revenues	**1,815,262.00**	**1,815,262.00**	**17,535.15**	**1,797,726.85**	**0.97**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Classified Salaries							
2300	Class Supervisors & Administra	598,102.00	598,102.00		48,425.80	549,676.20	8.10
2310	Substitute - Mgmt	50,000.00	50,000.00			50,000.00	
2400	Clerical and Office Salaries	563,195.00	563,195.00		46,645.30	516,549.70	8.28
2450	Clerical and Office OverTime	5,000.00	5,000.00			5,000.00	
	Total Classified Salaries	**1,216,297.00**	**1,216,297.00**	**.00**	**95,071.10**	**1,121,225.90**	**7.82**
Employee Benefits							
3202	PERS, classified positions	273,267.00	273,267.00		162,518.56	110,748.44	59.47
3301	OASDI/Medicare/Alternative, ce	17.00	17.00			17.00	
3302	OASDI/Medicare/Alternative, cl	20,480.00	20,480.00		1,368.03	19,111.97	6.68
3402	Health & Welfare Benefits, cla	192,308.00	192,308.00			192,308.00	
3501	SUI, certificated positions	1.00	1.00			1.00	
3502	SUI, classified positions	584.00	584.00		47.16	536.84	8.08
3601	Work Comp Ins, certificated po	21.00	21.00			21.00	
3602	Work Comp Ins, classified posi	21,492.00	21,492.00		1,679.92	19,812.08	7.82
3902	Other Benefits, classified pos	68,455.00	68,455.00		87.00	68,368.00	0.13
	Total Employee Benefits	**576,625.00**	**576,625.00**	**.00**	**165,700.67**	**410,924.33**	**28.74**
Books and Supplies							
4300	Materials and Supplies	17,500.00	17,500.00	181.93		17,318.07	
4310	Fuel	3,000.00	3,000.00	287.38		2,712.62	
4400	Non-Capitalized Equipment	10,000.00	10,000.00			10,000.00	
	Total Books and Supplies	**30,500.00**	**30,500.00**	**469.31**	**.00**	**30,030.69**	
Services and Other Operating Expenditures							
5200	Travel and Conferences	5,000.00	5,000.00			5,000.00	
5220	Travel and Conference	20,000.00	20,000.00	299.00	2,143.00	17,558.00	10.72

Fund 010 - General Fund — Fiscal Year 2026/27 Through July 2026

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5300	Dues and Memberships	1,000.00	1,000.00		850.00	150.00	85.00
5450	Other Insurance	16,440.00	16,440.00		16,440.00		100.00
5600	Rentals,Leases,Repairs & Nonca	37,750.00	37,750.00	6,548.31	27,272.64	3,929.05	72.25
5800	Professnl/Consult Serv & Opera	54,100.00	54,100.00	3,700.00	46,053.00	4,347.00	85.13
5801	Audit	12,000.00	12,000.00	4,620.00		7,380.00	
5804	Employment Fees	250.00	250.00			250.00	
5899	Legal Fees	2,500.00	2,500.00			2,500.00	
5901	Phone Services	1,825.00	1,825.00	485.00		1,340.00	
5903	Postage	7,250.00	7,250.00	643.18	206.82	6,400.00	2.85
	Total Services and Other Operating Expenditures	**158,115.00**	**158,115.00**	**16,295.49**	**92,965.46**	**48,854.05**	**58.80**
	Total Year To Date Expenditures	**1,981,537.00**	**1,981,537.00**	**16,764.80**	**353,737.23**	**1,611,034.97**	**17.85**

Fund 010 - General Fund — **Fiscal Year 2026/27 Through July 2026**

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	1,815,262.00	1,815,262.00		17,535.15	1,797,726.85	0.97
B. Expenditures	1,981,537.00	1,981,537.00	16,764.80	353,737.23	1,611,034.97	17.85
C. Subtotal (Revenue LESS Expense)	166,275.00-	166,275.00-		336,202.08-	186,691.88	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	166,275.00-	166,275.00-		336,202.08-	186,691.88	
F. Fund Balance:						
Beginning Balance (9791)	2,149,398.00	2,149,398.00		2,171,818.52		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	2,149,398.00	2,149,398.00		2,171,818.52		
G. Calculated Ending Balance	1,983,123.00	1,983,123.00		1,835,616.44		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	1,803,123.00	1,803,123.00				
Other	180,000.00	180,000.00		16,764.80		

Fund 401 - Special Reserve Capital Outlay — Fiscal Year 2026/27 Through July 2026

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	1,285.00	1,285.00		1,285.00	
	Total Other Local Revenue	**1,285.00**	**1,285.00**	**.00**	**1,285.00**	
	Total Year To Date Revenues	**1,285.00**	**1,285.00**	**.00**	**1,285.00**	

Fund 401 - Special Reserve Capital Outlay — **Fiscal Year 2026/27 Through July 2026**

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	1,285.00	1,285.00			1,285.00	
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	1,285.00	1,285.00		.00	1,285.00	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	1,285.00	1,285.00		.00	1,285.00	
F. Fund Balance:						
Beginning Balance (9791)	42,614.00	42,614.00		42,792.67		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	42,614.00	42,614.00		42,792.67		
G. Calculated Ending Balance	43,899.00	43,899.00		42,792.67		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	43,899.00	43,899.00				
Other						

Fund 010 - General Fund — **Fiscal Year 2026/27 Through August 2026**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	54,300.00	54,300.00		54,300.00	
8677	Interagency Services Between L	1,743,927.00	1,743,927.00		1,743,927.00	
8699	All Other Local Revenue	17,035.00	17,035.00	17,535.15	500.15-	102.94
	Total Other Local Revenue	**1,815,262.00**	**1,815,262.00**	**17,535.15**	**1,797,726.85**	**0.97**
	Total Year To Date Revenues	**1,815,262.00**	**1,815,262.00**	**17,535.15**	**1,797,726.85**	**0.97**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Classified Salaries							
2300	Class Supervisors & Administra	598,102.00	598,102.00		96,851.60	501,250.40	16.19
2310	Substitute - Mgmt	50,000.00	50,000.00		975.84	49,024.16	1.95
2400	Clerical and Office Salaries	563,195.00	563,195.00		93,290.60	469,904.40	16.56
2450	Clerical and Office OverTime	5,000.00	5,000.00			5,000.00	
	Total Classified Salaries	**1,216,297.00**	**1,216,297.00**	**.00**	**191,118.04**	**1,025,178.96**	**15.71**
Employee Benefits							
3202	PERS, classified positions	273,267.00	273,267.00		171,929.76	101,337.24	62.92
3301	OASDI/Medicare/Alternative, ce	17.00	17.00			17.00	
3302	OASDI/Medicare/Alternative, cl	20,480.00	20,480.00		2,750.21	17,729.79	13.43
3402	Health & Welfare Benefits, cla	192,308.00	192,308.00			192,308.00	
3501	SUI, certificated positions	1.00	1.00			1.00	
3502	SUI, classified positions	584.00	584.00		94.81	489.19	16.23
3601	Work Comp Ins, certificated po	21.00	21.00			21.00	
3602	Work Comp Ins, classified posi	21,492.00	21,492.00		3,377.08	18,114.92	15.71
3902	Other Benefits, classified pos	68,455.00	68,455.00		67,584.73	870.27	98.73
	Total Employee Benefits	**576,625.00**	**576,625.00**	**.00**	**245,736.59**	**330,888.41**	**42.62**
Books and Supplies							
4300	Materials and Supplies	17,500.00	17,500.00	5,770.27	1,146.89	10,582.84	6.55
4310	Fuel	3,000.00	3,000.00	203.27	396.14	2,400.59	13.20
4400	Non-Capitalized Equipment	10,000.00	10,000.00			10,000.00	
	Total Books and Supplies	**30,500.00**	**30,500.00**	**5,973.54**	**1,543.03**	**22,983.43**	**5.06**
Services and Other Operating Expenditures							
5200	Travel and Conferences	5,000.00	5,000.00			5,000.00	
5220	Travel and Conference	20,000.00	20,000.00		2,442.00	17,558.00	12.21

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 800, Starting Period = 1, Ending Account Period = 2, Stmt Option? = R, Zero Amounts? = N, SACS? = N, Restricted? = Y)

Fund 010 - General Fund | **Fiscal Year 2026/27 Through August 2026**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5300	Dues and Memberships	1,000.00	1,000.00		988.35	11.65	98.83
5450	Other Insurance	16,440.00	16,440.00		16,440.00		100.00
5600	Rentals,Leases,Repairs & Nonca	37,750.00	37,750.00	5,964.83	27,856.12	3,929.05	73.79
5800	Professnl/Consult Serv & Opera	54,100.00	54,100.00	3,329.52	46,501.48	4,269.00	85.95
5801	Audit	12,000.00	12,000.00	4,620.00		7,380.00	
5804	Employment Fees	250.00	250.00			250.00	
5899	Legal Fees	2,500.00	2,500.00			2,500.00	
5901	Phone Services	1,825.00	1,825.00	407.34	77.66	1,340.00	4.26
5903	Postage	7,250.00	7,250.00	643.18	206.82	6,400.00	2.85
	Total Services and Other Operating Expenditures	**158,115.00**	**158,115.00**	**14,964.87**	**94,512.43**	**48,637.70**	**59.77**
	Total Year To Date Expenditures	**1,981,537.00**	**1,981,537.00**	**20,938.41**	**532,910.09**	**1,427,688.50**	**26.89**

Fund 010 - General Fund | **Fiscal Year 2026/27 Through August 2026**

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	1,815,262.00	1,815,262.00		17,535.15	1,797,726.85	0.97
B. Expenditures	1,981,537.00	1,981,537.00	20,938.41	532,910.09	1,427,688.50	26.89
C. Subtotal (Revenue LESS Expense)	166,275.00-	166,275.00-		515,374.94-	370,038.35	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	166,275.00-	166,275.00-		515,374.94-	370,038.35	
F. Fund Balance:						
Beginning Balance (9791)	2,149,398.00	2,149,398.00		2,171,818.52		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	2,149,398.00	2,149,398.00		2,171,818.52		
G. Calculated Ending Balance	1,983,123.00	1,983,123.00		1,656,443.58		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	1,803,123.00	1,803,123.00				
Other	180,000.00	180,000.00		20,938.41		

Fund 401 - Special Reserve Capital Outlay — **Fiscal Year 2026/27 Through August 2026**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	1,285.00	1,285.00		1,285.00	
	Total Other Local Revenue	**1,285.00**	**1,285.00**	**.00**	**1,285.00**	
	Total Year To Date Revenues	**1,285.00**	**1,285.00**	**.00**	**1,285.00**	

Fund 401 - Special Reserve Capital Outlay — Fiscal Year 2026/27 Through August 2026

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	1,285.00	1,285.00			1,285.00	
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	1,285.00	1,285.00		.00	1,285.00	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	1,285.00	1,285.00		.00	1,285.00	
F. Fund Balance:						
Beginning Balance (9791)	42,614.00	42,614.00		42,792.67		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	42,614.00	42,614.00		42,792.67		
G. Calculated Ending Balance	43,899.00	43,899.00		42,792.67		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	43,899.00	43,899.00				
Other						

Checks Dated 07/01/2026 through 08/31/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
5080803553	07/09/2026	VERIZON WIRELESS	010-5901		38.82
5080803554	07/09/2026	DOCUMENT TRACKING SERVICES	010-5800		9,900.00
5080803555	07/09/2026	GODOY STUDIOS	010-5800		1,800.00
5080803556	07/09/2026	SHRED-IT, c/o STERICYCLE, INC	010-5800		147.15
5080803557	07/09/2026	STREAMLINE OFFICE SOLUTIONS	010-5600		229.25
5080803558	07/09/2026	Vta Co Bus Services Authority	010-5800		6.50
5080803559	07/14/2026	CliftonLarsonAllen LLP	010-5801		3,465.00
5080803560	07/14/2026	CORODATA	010-5800		83.24
5080803561	07/16/2026	U.S. BANK	010-4300	92.45	
			010-4310	284.19	
			010-5800	67.99	444.63
5080803562	07/20/2026	LEAF	010-5600		486.21
5080803563	07/20/2026	CliftonLarsonAllen LLP	010-5801		871.50
5080803564	07/21/2026	VTA CNTY OFFICE OF EDUCATION	010-5600		26,508.43
5080803565	07/23/2026	VTA CNTY OFFICE OF EDUCATION	010-5800		12,292.00
5080803566	07/27/2026	YOUNG, MINNEY & CORR, LLP	010-5220		545.00
5080803567	07/27/2026	U.S. POSTAL SERVICE (CMRS-FP)	010-5903		206.82
5080803568	08/03/2026	VERIZON WIRELESS	010-5901		38.83
5080803569	08/03/2026	SHRED-IT, c/o STERICYCLE, INC	010-5800		180.03
5080803570	08/06/2026	AMAZON CAPITAL SERVICES	010-4300		160.86
5080803571	08/06/2026	U.S. BANK - PARS #5003323-000	010-3902		67,410.73
5080803572	08/13/2026	CORODATA	010-5800		85.84
5080803573	08/17/2026	U.S. BANK	010-4300	181.93	
			010-4310	396.14	
			010-5220	299.00	877.07
5080803574	08/17/2026	LEAF	010-5600		486.21
5080803575	08/24/2026	Vta Co Bus Services Authority	010-5800		6.50
5080803576	08/24/2026	Vta Co Bus Services Authority	010-5800		6.50
5080803577	08/27/2026	AMAZON CAPITAL SERVICES	010-4300	42.80	
			010-5300	138.35	181.15
5080803578	08/27/2026	ODP BUSINESS SOLUTIONS LLC	010-4300		748.82
5080803579	08/27/2026	STREAMLINE OFFICE SOLUTIONS	010-5600		97.27
5080803580	08/31/2026	VERIZON WIRELESS	010-5901		38.83
5080803581	08/31/2026	SHRED-IT, c/o STERICYCLE, INC	010-5800		356.14
VCH800000135	07/01/2026	Calasin, Rudolph M	010-5200		678.60
VCH800000136	07/01/2026	Olmos, Leticia	010-4300		64.55
VCH800000137	07/17/2026	SELF-INSURED SCHOOLS OF CALIF	010-9534	20,028.50	
			010-9537	6,649.60	
			010-9539	136.00	26,814.10
VCH800000138	07/17/2026	Almaraz, Leesander	010-5200		191.40
VCH800000139	07/17/2026	Chen, Li	010-5200		134.85
VCH800000140	07/31/2026	TAX DEFERRED SERVICES	010-9539		3,200.00
VCH800000141	08/07/2026	Olmos, Leticia	010-4300		12.48
VCH800000142	08/12/2026	SELF-INSURED SCHOOLS OF CALIF	010-9534	20,028.50	
			010-9537	5,802.60	
			010-9539	136.00	25,967.10

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.

Checks Dated 07/01/2026 through 08/31/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
VCH800000143	08/28/2026	TAX DEFERRED SERVICES	010-9539		3,200.00
		Total Number of Checks	**38**		**187,962.41**

Fund Recap

Fund	Description	Check Count	Expensed Amount
010	General Fund	38	187,962.41
	Total Number of Checks	**38**	187,962.41
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		**187,962.41**

Includes Purchase Orders dated 07/01/2026 - 08/31/2026

PO Number	Vendor Name	Order Location	Object Description	Resource Description	Account Amount
B8027-00010	STREAMLINE OFFICE SOLUTIONS	BUSINESS SER	RntRprNCap	Unrestrict	1,200.00
B8027-00011	VERIZON WIRELESS	BUSINESS SER	Phone	Unrestrict	485.00
B8027-00012	CORODATA	BUSINESS SER	Prof Svc	Unrestrict	1,900.00
B8027-00013	SHRED-IT USA	BUSINESS SER	Prof Svc	Unrestrict	1,800.00
B8027-00014	VTA CNTY OFFICE OF EDUCATION	BUSINESS SER	RntRprNCap	Unrestrict	26,508.43
B8027-00015	FP MAILING SOLUTIONS	BUSINESS SER	Postage	Unrestrict	850.00
B8027-00016	ODP BUSINESS SOLUTIONS LLC	BUSINESS SER	Mat'ls/Sup	Unrestrict	6,000.00
B8027-00017	Vta Co Bus Services Authority	BUSINESS SER	Prof Svc	Unrestrict	78.00
P8027-00003	YOUNG, MINNEY & CORR, LLP	BUSINESS SER	Conference	Unrestrict	545.00
P8027-00004	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'ls/Sup	Unrestrict	160.86
P8027-00005	U.S. BANK - PARS #5003323-000	BUSINESS SER	Oth Benfts	Unrestrict	67,410.73
P8027-00006	COMPUWAVE	BUSINESS SER	Mat'ls/Sup	Unrestrict	519.09
P8027-00007	AMAZON CAPITAL SERVICES	BUSINESS SER	Dues/Memb	Unrestrict	138.35
P8027-00008	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'ls/Sup	Unrestrict	42.80
		Total Number of POs	**14**	**Total**	**107,638.26**

Fund Recap

Fund	Description	PO Count	Amount
010	General Fund	14	107,638.26

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.

ERP for California

Page 1 of 1

5100 Adolfo Road
Camarillo, CA 93012
805.383.1974
www.vcsbsa.org

BOARD AGENDA ITEM

To: VCSBSA Board of Directors

From: Rudy Calasin, Chief Business Official

Date: September 25, 2026

Re: **CLASSIFIED PERSONNEL REPORT**

DESCRIPTION/DETAILS:

Chief Business Official recommends the Board approve the following personnel actions as presented:

Employee Personnel Action:

Employee	Action	Salary Schedule	Effective Date
Rudy Calasin	Acceptance of Chief Business Official of Rudy Calasin	MGMT/214/1	07/01/2026

ITEM PROPOSED FOR: Approval

VCSBSA
CLASSIFIED POSITION
Position Authorization Request Form (PAR)

Ventura County Schools Business Services Authority
VCSBSA
Fiscal solutions through collaboration, innovation, and communication

BSA Office Use
H&W: ________

District/Charter: VCSBSA

1. Employee Name: Rudy Calasin
2. Board Action: ☐ Add ☒ Change ☐ Delete
3. Reason for Action: ☐ New Hire ☐ Termination ☐ Retired ☐ LOA ☐ Return LOA
   ☒ Reassigned ☐ Step Change ☐ Other: ________

Position: Use this section for all requests for positions

1. Position Title: Chief Business Official (Interim)
   (If new position title, attach a copy of Board approved job description)
2. Position #: 19 Authorized FTE: 1.00
3. Position Effective Date: 07/01/2026 Ending Date: ________
4. Pay Status: ☒ Equalized or ☐ Hourly
5. ☒ Calendar: M260 Number of contract days: 260
   ☐ Hourly: Number of hours per day ________ Number of hours per year: ________
6. Salary Schedule: MGMT/214/1 *(Schedule/Step)* Hourly/ Monthly Rate: $ $ 21,143.33
7. Budget Amount:$ $ 253,719.90
8. Funding Accounts: 010 2300 0000 0 7110 7200 000 000 0000 0
9. Comments/LCAP Goal/Action: ________

Superintendent/Director's Signature: ________ Date: 07/20/2026

Date of Board Approved: ________

Revised 07/2025

Unaudited Actuals Certification

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2027-28, subject to CDE approval (applicable only if an approved indirect cost rate has been requested).	0.00%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the JPA pursuant to Education Code sections 41023 and 42100.

Signed: ______________________ Date of Meeting: Sep 25, 2026

Clerk / Secretary of the JPA Governing Board

(Original signature required)

Printed Name: ______________________ Title: ______________________

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code sections 41023 and 42100.

Signed: ______________________ Date: ______________________

County Superintendent/Designee

(Original signature required)

Printed Name: ______________________ Title: ______________________

For additional information on the unaudited actual reports, please contact:

For County Office of Education:	For JPA:
Danni Brook	Rudy Calasin
Name	Name
Executive Director	Chief Business Official
Title	Title
805-383-1981	805-383-9317
Telephone	Telephone
dbrook@vcoe.org	rucalasin@vcoe.org
E-mail Address	E-mail Address

REQUEST FOR AN APPROVED INDIRECT COST RATE:

JPAs do not receive an approved indirect cost rate unless specifically requested.

N Do you want an approved indirect cost rate for use with 2027-28 programs? (Yes/No)

Fund 010
General Fund

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	1,869,435.98	1,815,262.00	-2.9%
5) TOTAL, REVENUES			1,869,435.98	1,815,262.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,482,658.86	1,216,297.00	-18.0%
3) Employee Benefits		3000-3999	609,285.00	576,625.00	-5.4%
4) Books and Supplies		4000-4999	16,091.71	30,500.00	89.5%
5) Services and Other Operating Expenditures		5000-5999	203,465.08	158,115.00	-22.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,182.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,320,682.65	1,981,537.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(451,246.67)	(166,275.00)	-63.2%
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)			(451,246.67)	(166,275.00)	-63.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,623,065.19	2,171,818.52	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			2,623,065.19	2,171,818.52	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,623,065.19	2,171,818.52	-17.2%
2) Ending Balance, June 30 (E + F1e)			2,171,818.52	2,005,543.52	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	24,787.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	180,000.00	New
Unassigned/Unappropriated Amount		9790	2,127,031.52	1,825,543.52	-14.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,847,653.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	20,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	298,938.19		
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	24,787.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,191,378.86		
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	19,560.34		
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			19,560.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,171,818.52		
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	74,294.25	54,300.00	-26.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
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	1,795,664.44	1,743,927.00	-2.9%
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	(522.71)	17,035.00	-3,359.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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			1,869,435.98	1,815,262.00	-2.9%
TOTAL, REVENUES			1,869,435.98	1,815,262.00	-2.9%
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	919,742.68	648,102.00	-29.5%
Clerical, Technical and Office Salaries		2400	562,916.18	568,195.00	0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,482,658.86	1,216,297.00	-18.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	289,649.33	273,267.00	-5.7%
OASDI/Medicare/Alternative		3301-3302	20,568.19	20,497.00	-0.3%
Health and Welfare Benefits		3401-3402	205,480.03	192,308.00	-6.4%
Unemployment Insurance		3501-3502	698.35	585.00	-16.2%
Workers' Compensation		3601-3602	24,350.12	21,513.00	-11.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	68,538.98	68,455.00	-0.1%
TOTAL, EMPLOYEE BENEFITS			609,285.00	576,625.00	-5.4%
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	16,091.71	20,500.00	27.4%
Noncapitalized Equipment		4400	0.00	10,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,091.71	30,500.00	89.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	26,518.83	25,000.00	-5.7%
Dues and Memberships		5300	988.35	1,000.00	1.2%
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	26,911.39	37,750.00	40.3%
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	125,712.75	68,850.00	-45.2%
Communications		5900	8,733.76	9,075.00	3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			203,465.08	158,115.00	-22.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	1,066.00	0.00	-100.0%
Other Debt Service - Principal		7439	8,116.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,182.00	0.00	-100.0%
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			2,320,682.65	1,981,537.00	-14.6%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from 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 Unaudited 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	1,869,435.98	1,815,262.00	-2.9%
5) TOTAL, REVENUES			1,869,435.98	1,815,262.00	-2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,044,371.41	1,709,867.00	-16.4%
8) Plant Services	8000-8999		267,129.24	271,670.00	1.7%
9) Other Outgo	9000-9999	Except 7600-7699	9,182.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,320,682.65	1,981,537.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(451,246.67)	(166,275.00)	-63.2%
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)			(451,246.67)	(166,275.00)	-63.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,623,065.19	2,171,818.52	-17.2%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,623,065.19	2,171,818.52	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,623,065.19	2,171,818.52	-17.2%
2) Ending Balance, June 30 (E + F1e)			2,171,818.52	2,005,543.52	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	24,787.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	180,000.00	New
Unassigned/Unappropriated Amount		9790	2,127,031.52	1,825,543.52	-14.2%

Resource	Description	2025-26 Unaudited 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 Unaudited 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	1,678.99	1,285.00	-23.5%
5) TOTAL, REVENUES			1,678.99	1,285.00	-23.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,678.99	1,285.00	-23.5%
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)			1,678.99	1,285.00	-23.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,113.68	42,792.67	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,113.68	42,792.67	4.1%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,113.68	42,792.67	4.1%
2) Ending Balance, June 30 (E + F1e)			42,792.67	44,077.67	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		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	42,792.67	44,077.67	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	41,978.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	813.99		
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		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
10) TOTAL, ASSETS			42,792.67		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			42,792.67		
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	1,678.99	1,285.00	-23.5%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,678.99	1,285.00	-23.5%
TOTAL, REVENUES			1,678.99	1,285.00	-23.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
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 Unaudited 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	1,678.99	1,285.00	-23.5%
5) TOTAL, REVENUES			1,678.99	1,285.00	-23.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,678.99	1,285.00	-23.5%
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)			1,678.99	1,285.00	-23.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,113.68	42,792.67	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,113.68	42,792.67	4.1%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,113.68	42,792.67	4.1%
2) Ending Balance, June 30 (E + F1e)			42,792.67	44,077.67	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		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	42,792.67	44,077.67	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 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	124,207.58		124,207.58			124,207.58
Total capital assets being depreciated	124,207.58	0.00	124,207.58	0.00	0.00	124,207.58
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(71,452.58)		(71,452.58)	(17,927.34)		(89,379.92)
Total accumulated depreciation	(71,452.58)	0.00	(71,452.58)	(17,927.34)	0.00	(89,379.92)
Total capital assets being depreciated, net excluding lease and subscription assets	52,755.00	0.00	52,755.00	(17,927.34)	0.00	34,827.66
Lease Assets	18,996.00		18,996.00			18,996.00
Accumulated amortization for lease assets		(3,930.00)	(3,930.00)	(4,058.00)		(7,988.00)
Total lease assets, net	18,996.00	(3,930.00)	15,066.00	(4,058.00)	0.00	11,008.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	71,751.00	(3,930.00)	67,821.00	(21,985.34)	0.00	45,835.66
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	15,673.00		15,673.00		4,058.00	11,615.00	3,950.00
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	3,950.00
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

Indirect Cost Worksheet

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 0.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 2,091,943.86

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 0.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400

rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.	
Retain supporting documentation.	
B. Abnormal or Mass Separation Costs (required)	
Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.	0.00
Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	0.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	0.00
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	0.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	0.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	0.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	34,986.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,009,385.41

10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	237,973.50
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	29,155.74
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,311,500.65
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	0.00%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	0.00%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	0.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate:	0.00%
Highest rate used in any program:	0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used

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		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12							
3800	Career Technical Education							
4110	Regular Education, Adult							
4630	Adult Career Technical Education							
5000-5999	Special Education (allocated to 5001)							
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	2,311,500.65	0.00	2,311,500.65	0.00		2,311,500.65
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					9,182.00	9,182.00
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	2,311,500.65	0.00	2,311,500.65	0.00	9,182.00	2,320,682.65

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,044,371.41	237,973.50	29,155.74	2,311,500.65
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,044,371.41	237,973.50	29,155.74	2,311,500.65

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF) Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		0.00	0.00	0.00	0.00

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	0.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	0.00
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,311,500.65
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,311,500.65
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)(Not applicable to JPAs)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	2,311,500.65
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	0.00%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6700)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6700)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				9,182.00	9,182.00
Total Other Costs	0.00	0.00	0.00	9,182.00	9,182.00

Technical Review Checks

SACS Web System - SACS V16
9/12/2026 11:23:19 AM 56-40295-0000000

Unaudited Actuals
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)
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**

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/Unapprorpriated 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**

EXPORT VALIDATION CHECKS

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**

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

SACS Web System - SACS V16
9/12/2026 11:22:53 AM 56-40295-0000000

Unaudited Actuals
Unaudited 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

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

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 - (**Fatal**) - 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**

CEFB=FD-EQUITY - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **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. **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**

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. **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	8699	($939.44)

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/Unapprorpriated 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

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

ASSET-IMPORT - (**Fatal**) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (**Fatal**) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

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. **Passed**

DEBT-IMPORT - (**Fatal**) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (**Fatal**) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (**Informational**) - There are no Other General Administration costs reported in Form ICR, Part III, Line A1. Please review your records and make any necessary corrections. **Exception**

MESSAGE	VALUE
Other general administration costs, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1)	0.00

IC-ADMIN-PLANT-SVCS - (**Informational**) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. **Exception**

Percentage of plant services costs attributable to general administration (Part I, Line C) is	%	$0.00

IC-BD-SUPT-NOT-ZERO - (**Informational**) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (**Informational**) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. **Exception**

Board and Superintendent (Form ICR, Part III, Line B7)	$34,986.00
Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1)	$0.00
Ratio is	$0.00 %

IC-EXCEEDS-LEA-RATE - (**Informational**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (**Informational**) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. **Exception**

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is	$0.00 %

IC-POSITIVE - (**Informational**) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	**Passed**
ICRATE-REQST-PRVDED - (**Fatal**) - JPAs must indicate in the Unaudited Actual Certification (Form CA) whether or not they are requesting a state approved indirect cost rate.	**Passed**
PCR-ALLOC-NO-DIRECT - (**Warning**) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	**Passed**
PCR-GF-EXPENDITURES - (**Fatal**) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	**Passed**
PCRAF-UNDISTRIBUTED - (**Fatal**) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	**Passed**

EXPORT VALIDATION CHECKS

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**
FORM01-PROVIDE - (**Warning**) - Form 01 (Form 01I) must be opened and saved.	**Passed**
UNAUDIT-CERT-PROVIDE - (**Fatal**) - Unaudited Actual Certification (Form CA) must be provided.	**Passed**
VERSION-CHECK - (**Warning**) - All versions are current.	**Passed**

2026 Local Agency Biennial Notice

Name of Agency: Ventura County Schools Business Services Authority

Mailing Address: 5100 Adolfo Road, Camarillo, CA 93012

Contact Person: Rudy Calasin Phone No. (805) 383-9317

Email: rucalasin@vcoe.org Alternate Email: lolmos@vcoe.org

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that *(check one BOX):*

☐ **An amendment is required. The following amendments are necessary:**

(Check all that apply.)

- ☐ Include new positions
- ☐ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☐ Other *(describe)* ____________________

☐ **The code is currently under review by the code reviewing body.**

☑ **No amendment is required.** (If your code is over five years old, amendments may be necessary.)

Verification **(to be completed if no amendment is required)**

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

[signature] 9/17/26

Signature of Chief Executive Officer *Date*

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2026**, or by the date specified by your agency, if earlier, to: via email: *form700@venturacounty.gov or you may mail to:*

County of Ventura - Clerk of the Board
800 S. Victoria Ave L#1920
Ventura CA 93009

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.

www.fppc.ca.gov
FPPC Advice: advice@fppc.ca.gov (866.275.3772)
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