



**Santa Cruz County Board of Education
Regular Board Meeting
Thursday, December 18, 2025 05:30 PM
Boardroom and/or Zoom**

Members of the public may join the meeting either by attending in-person or joining the live video-conference.

Alternatively, join by phone using the following phone number at the time of the meeting:

<https://santacruzcoe-org.zoom.us/j/85713858973>

Meeting ID: 857 1385 8973

PUBLIC COMMENT:

Any person wishing to make a public comment will have the opportunity to do so either in-person or via videoconference during the meeting for up to three minutes each for any item not listed on the agenda, or for up to three minutes for any item listed on the agenda. To request to speak during public comment or on any item on the agenda, please complete this form: <https://sccoe.link/PublicComment>

To submit a comment to be read aloud on your behalf either listed or not listed on the meeting agenda, please send a comment no longer than 300 words to vvalentin@santacruzcoe.org no later than 4:00 PM on December 18, 2025. Each individual may only make one comment per topic.

1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM

President Sanchez will call the meeting to order and initiate a roll call.

Ed Acosta
Stacey Kyle
Greg Larson
Sue Roth
Abel Sanchez (President)
Bruce Van Allen
Rachel Williams (Vice President)

Vicente Guillén Martinez (Student Trustee)
Ash Immoor (Student Trustee)

1.1 Board Member Remote Attendance Approval

Per AB 2449, Trustees may participate in the Board meeting remotely under the following conditions: just cause, or emergency circumstances.

2. PUBLIC COMMENT ON CLOSED SESSION

Members of the public may comment on items that are listed in Closed Session.

3. CLOSED SESSION DISCLOSURE

President Sanchez will disclose that the Board will, in closed session, discuss matters relating to litigation matters.

4. CLOSED SESSION

4.1 Anticipated Litigation (Significant exposure to litigation pursuant to Gov. Code, § 54956.9, subd. (d)(2);)

A tort claim brought pursuant to the Government Claims Act: (Claim #660285)

5. OPEN SESION

Open session will begin as soon thereafter as the matter can be heard.

6. PLEDGE OF ALLEGIANCE

Sponsor(s): Faris Sabbah

Superintendent Sabbah will lead the Pledge of Allegiance.

7. REPORT OUT AND ACTION ON CLOSED SESSION

President Sanchez will report on actions, if any, made during Closed Session.

8. APPROVAL OF AGENDA

The board may approve agenda deletions or sequence changes, or approve the agenda as submitted.

9. PUBLIC COMMENT

This is an opportunity for the public to address the Board regarding items not on the agenda. The Board President will recognize any member of the audience who was not previously placed on the agenda and who wishes to speak on a matter directly related to school business. Each speaker may address the Board for up to three (3) minutes on any

specific topic, unless otherwise limited or extended by the President. The President may allot time to those wishing to speak; however, no action will be taken on matters presented (EDC § 35145.5). If appropriate, the President or any Board Member may direct that a matter be referred to the Superintendent's Office for placement on a future agenda.

10. ANNUAL ORGANIZATION OF THE BOARD

California Education Code § 1007 establishes the terms of office and governance procedures for county boards of education. In alignment with term start dates, the board must hold annual organizational meetings to elect a president and other board positions. This meeting occurs on or after the second Friday in December.

10.1 Nominations for President of the Board

Sponsor(s): Abel Sanchez

Abel Sanchez (President) will call for nominations for Board President.

10.2 Election of the Board President

Sponsor(s): Abel Sanchez

The Board will, by motion, elect a president. Following the vote, the newly elected Board President will assume all Board President duties.

10.3 Nominations for the Vice President of the Board

The Board President will call for nominations of the Vice President.

10.4 Election of Board Vice President

The Board President will, by motion, elect a Vice President.

10.5 Appointment of Chairperson, County Committee on School District Organization

The Board will appoint a chairperson to the County Committee on School District Organization.

10.6 Appointment of Representative to the Santa Cruz County School Board Association (SCZCSBA)

The Board will appoint a representative to the Santa Cruz County School Board Association.

10.7 Appointment of Representative to the Association of California

County Boards of Education (ACCBE)

The Board will appoint a representative to the the Association of California County Boards of Education.

10.8 Establishment of Regular Meetings of the Board Page 8

The Board will discuss, and by motion, select the day of the month and the time for regular meetings of the County Board of Education.

10.9 Appointments to Committees Page 11

10.9.1 Agenda Committee

10.9.2 Budget Committee

10.9.3 Policy Committee

10.9.4 Charter Schools Committee

10.9.5 Community Outreach and Legislative Committee

10.9.6 Other committee(s) as determined

The board president retains the discretion to establish committees as they deem appropriate.

11. STUDENT TRUSTEE REPORTS

Student trustees will report on matters, events, and activities related to advocating for students, maintaining community relations, and promoting student achievement.

12. CONSENT AGENDA

All items appearing on the consent agenda are recommended actions that are considered to be routine and will be acted upon as one motion. Specific items may be removed for separate consideration. Item(s) removed will be considered immediately following the consent agenda motion as Deferred Consent Items.

12.1 Minutes of the Regular Board Meeting held on November 20, 2025 Page 14

12.2 Budget Revisions Page 25

12.3 Donations	Page 29
12.4 School Plan for Student Achievement (SPSA) for Santa Cruz County Court Schools	Page 35
12.5 School Plan for Student Achievement (SPSA) for Santa Cruz County Community Schools	Page 59

13. DEFERRED CONSENT ITEMS (if required)

This item is placed on the agenda to address any items that might be pulled from the Consent Agenda for further discussion/consideration if so determined.

14. CORRESPONDENCE

Official correspondence received by the Board, if any, is included herein. Copies of correspondence received within 72 hours of the meeting will be made available at the meeting location.

15. REPORTS, DISCUSSIONS, AND PRESENTATIONS

15.1 Retirement Recognitions	Page 84
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Sponsor(s): Faris Sabbah

The Board will recognize the important contributions of the following Santa Cruz County Office of Education employee who will be retiring this December:

- Liann Reyes, Deputy Superintendent-Business Services
- Laurie Stewart, Administrative Assistant, Educational Services

15.2 Countywide Systems of Support for our Students	Page 90
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Sponsor(s): Faris Sabbah, Michael Paynter, Lauren Fein and Hayley Newman

This presentation will provide an overview of Santa Cruz County’s integrated, countywide systems designed to support the social-emotional and mental health needs of our students. The presentation highlight the development and expansion of the High School Wellness Center Initiative, where students can access immediate support, prevention services, and connections to long-term care.

15.3 First Interim Financial Report	Page 91
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Sponsor(s): Liann Reyes

In accordance with Education Code § 1240(L), the Superintendent is required to certify the first interim financial report and present it for the Board to review in open session.

15.4 eScribe Meeting Management Software Overview

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Sponsor(s): Faris Sabbah and Verenise Figueroa

The Board will receive a brief overview and live demonstration of eScribe, the COE's new meeting management software. The presentation will highlight how eScribe supports packet distribution, public access, and record-keeping, as well as what to expect during the rollout and how staff will be supported with training and resources.

16. NEW BUSINESS AND ACTION

16.1 Resolution #25-50 Authorizing the COE into local agreement with the State of California

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Sponsor(s): Marcia Russell

This resolution must be adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Social Services for the purpose of providing child care and development services and to authorize the designated personnel to sign contract documents for Fiscal Year 2026-27.

16.2 Resolution #25-51 School Board Recognition Month

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Sponsor(s): Greg Larson

A strong public education system is essential for the well-being of California's citizens and communities. School board members tirelessly advocate for the best interests of our children, believing every child can succeed with education tailored to their needs. The Santa Cruz County Board of Education and the County Superintendent of Schools express gratitude to all public school board members in Santa Cruz County and declare January 2026 as School Board Recognition Month. We encourage the community to join in honoring their dedication and collaborating to build an education system that supports every child.

17. SUPERINTENDENT'S REPORT

County Superintendent Dr. Faris Sabbah will provide an update on activities and matters of interest.

18. TRUSTEE REPORTS (3 minutes each)

Trustees will report on matters, events, and activities related to the Board's goals of advocating for students, maintaining community relations, and promoting student achievement.

19. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS

20. SCHEDULE OF MEETINGS AND UPCOMING EVENTS

All meetings scheduled and approved by the Board are listed below. Specific meetings may be removed or added if so determined, pending board approval.

January 24, 2025

County Board of Education - Special Meeting & Board Workshop
Santa Cruz County Office of Education
9:00 a.m.

21. ADJOURNMENT

The Board President will adjourn the meeting.



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: Santa Cruz County Board of Education

FROM: Administration Office

SUBJECT: Establishment of Regular Meetings of the Board

BACKGROUND

The Board will discuss, and by motion, select the day of the month and the time for regular meetings of the County Board of Education.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Schedule the 2026 board meetings.



SANTA CRUZ
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EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

BOARD OF EDUCATION
Mr. Ed Acosta
Dr. Stacey Kyle
Mr. Greg Larson
Ms. Sue Roth
Mr. Abel Sanchez
Mr. Bruce Van Allen
Ms. Rachel Williams

400 Encinal Street, Santa Cruz, CA 95060 ♦ Tel (831) 466-5600 ♦ Fax (831) 466-5607 ♦ www.santacruzcoe.org

2026 Proposed Regular Board Meeting Schedule

Dates reflect the third Thursday of every month.

Meetings begin at 5:30 p.m. in the Board Room of the Santa Cruz County Office of Education, 400 Encinal Street, Santa Cruz, CA 95060, unless otherwise noted

- January
 - Thursday, January 15, 2026
- February
 - Thursday, February 19, 2026
- March:
 - Thursday, March 19, 2026
- April:
 - Thursday, April 16, 2026
- May:
 - Thursday, May 21, 2026
- June:
 - Thursday, June 18, 2026 - Public Hearings
 - Thursday, June 25, 2026 - LCAP & Budget Adoption
- July:
 - Thursday, July 16, 2026
- August:
 - Thursday, August 20, 2026
- September:

- Thursday, September 17, 2026
- October:
 - Thursday, October 15, 2026
- November:
 - Thursday, November 19, 2026
- December:
 - Thursday, December 17, 2026 - Annual Organization Meeting
 - Compliant with Ed. Code 35143



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: Santa Cruz County Board of Education

FROM: Administration Office

SUBJECT: Appointments to Committees

BACKGROUND

Trustees must appoint two to three trustees to each committee (avoiding a quorum). Committees have varying roles and meet at different times. Students may join any committee and do not count toward a quorum.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Appoint two to three trustees per committee and appoint students to committees of their interest.



SANTA CRUZ
 COUNTY OFFICE OF
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 DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

BOARD OF EDUCATION

Mr. Ed Acosta
 Dr. Stacey Kyle
 Mr. Greg Larson
 Ms. Sue Roth
 Mr. Abel Sanchez
 Mr. Bruce Van Allen
 Ms. Rachel Williams

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Board Committee Descriptions

Agenda Committee

The Agenda Committee is responsible for developing the Board agenda with assistance from staff. This committee meets monthly and reviews the proposed agenda items. The Board President and Vice President are members of this committee.

Budget Committee

The Budget Committee focuses on overseeing and advising on matters related to the COE's financial planning and budgeting. The primary purpose of this committee is to ensure that the COE's budget aligns with our educational priorities and meets legal and fiscal requirements.

Policy Committee

The Policy Committee focuses on the development, review, and revision of educational policies. The primary purpose of this committee is to ensure that the COE's policies align with education code, reflect the values and priorities of the community, and support the overall educational goals. The policy committee is also responsible for developing and reviewing the Board bylaws.

Charter Schools Committee

The Charter Committee is responsible for oversight of our two charter schools (Pacific Collegiate School and the Career Advancement Charter), compliance monitoring, charter renewals, and charter school application review. This committee meets quarterly with Pacific Collegiate School.

Community Outreach & Legislation Committee

The Community Outreach and Legislation Committee focuses on engaging with the community and advocating for educational interests at the legislative level. This committee is responsible for developing and reviewing Board resolutions.



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BOARD OF EDUCATION
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2025 Board Committee Assignments

Agenda Committee

President Sanchez
Vice President Williams

Board Budget Committee

Trustee Larson
Trustee Roth
Student Trustee Guillen Martinez

Policy Committee

Trustee Van Allen
Vice President Williams
Student Trustee Guillen Martinez
Student Trustee Immoor

Charter Schools Committee

President Sanchez
Trustee Roth
Vice President Williams

Community Outreach & Legislative Committee

Trustee Larson
Trustee Van Allen
Student Trustee Guillen Martinez
Student Trustee Immoor



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COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: Santa Cruz County Board of Education

FROM: Administration Office

SUBJECT: Minutes of the Regular Board Meeting held on November 20, 2025

BACKGROUND

Minutes of the Regular Board Meeting held on November 20, 2025, included herein.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve the minutes.



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**Mr. Ed Acosta • Dr. Stacey Kyle • Mr. Greg Larson • Ms. Sue Roth
Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams**

Student Trustees: Vicente Guillén Martínez and Ash Immoor

**Santa Cruz County Board of Education
Regular Board Meeting
Thursday, November 20, 2025
5:30 p.m.
Boardroom and/or Zoom**

MEETING MINUTES

1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM

President Sanchez called the meeting to order at 5:34 p.m.

Trustees Present:

Abel Sanchez (President), Stacey Kyle, Greg Larson, Sue Roth, Bruce Van Allen, Rachel Williams (Vice President)

Vicente Guillén Martínez (Student Trustee), Ash Immoor (Student Trustee)

Trustee Absent:

Ed Acosta

Staff Present:

Faris Sabbah (Secretary), Xaloc Cabanes, Troy Cope, Verenise Figueroa, Nick Ibarra, Michelle Kennedy, Melissa Lopez, Liann Reyes, Marcia Russell, Bryan Wall

1.1 Board Member Remote Attendance Approval

Per AB 2449, Trustees may participate in the Board meeting remotely under the following conditions: just cause, or emergency circumstances. No requests were made.

2. PLEDGE OF ALLEGIANCE

Superintendent Sabbah led the Pledge of Allegiance.

3. APPROVAL OF AGENDA

A motion was made to approve the agenda as presented, with the revision of moving agenda item 8.3, County Federal Impacts, to a time certain of 7:00 p.m. (Williams/Van Allen, 6-0-0-1).

Ayes: Kyle, Larson, Roth, Sanchez, Van Allen, Williams

Nays: None

Abstain: None

Absent: Acosta

Student Trustee Guillén Martínez and Student Trustee Immoor voted yes.

4. PUBLIC COMMENT

Lara Schultz (COE Staff Member) shared information on the Santa Cruz County Office of Education's Tobacco Use Prevention and Education program (TUPE) and introduced the TUPE youth leaders that also spoke at the board meeting and the aspects of the student leadership program.

Scarlet Roberto (Cypress High School student) shared the advocacy on substance use prevention she is engaged in at the elementary school level and advocated for more education and coping skills teaching.

Natalie Stoff (Saint Francis High School student) shared the drug trends she has seen in students beginning in middle school and is advocating for increased peer support.

5. STUDENT TRUSTEE REPORTS

Student Trustee Guillén Martinez

He shared that he participated in a student listening session with Pajaro Valley Unified School District student trustee and hosted a pumpkin spice latte student event at Watsonville High School. He also launched a compliment box at Watsonville High School and will be hosting a safe youth night out event with Friday night live. He also shared that he got a new job with the City of Watsonville working at the Youth Center. He is also hosting a movie night at Watsonville High school and is looking forward to collaborating with other high schools. He also shared that he received a college scholarship.

Student Trustee Immoor

He shared that he was on the Mask you Live In panel and met with Dr. Jennifer Izant Gonzales, Alternative Education Director, to learn more about alternative education programs. He will begin to visit schools with her. He met with Lauren Fein, Director of Behavioral Health, to learn about the mental health services the COE offers. He will be scheduling a visit to the HOPE Services Crisis center.

6. CONSENT AGENDA

- 6.0.1 Minutes of the Regular Board Meeting held on October 16, 2025
- 6.0.2 Budget Revisions
- 6.0.3 Donations
- 6.0.4 Surplus Vehicles

A motion was made to approve the consent agenda as presented, with minor spelling corrections (Larson/Van Allen, 6-0-0-1).

Ayes: Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays: None
Abstain: None
Absent: Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

6.1 DEFERRED CONSENT ITEMS (if required)

None.

7. **CORRESPONDENCE**

None, aside from what was included in the board packet.

8. **REPORTS, DISCUSSIONS, AND PRESENTATIONS**

8.1 **Annual Report: Williams Legislation, Status of Decile 1-3 Schools - Pajaro Valley Unified School District, San Lorenzo Valley Unified School District, Pacific District, Scotts Valley Unified School District, Soquel Union Elementary School District, Live Oak School District, Santa Cruz County Office of Education, and Santa Cruz City School District**

Education Code § 1240(2)(B) requires, pursuant to the Williams Settlement Legislation, that the County Superintendent of Schools report the findings of the visits and reviews of schools within the county designated as decile 1-3 schools.

Dr. Faris Sabbah, County Superintendent of Schools, and Bryan Wall, Santa Cruz COE Williams Coordinator, presented the report.

8.2 **2025 CAASPP & CA School Dashboard presentation**

The Board received an update on the 2024–25 CAASPP assessment, key CDE blueprint and communication changes, and how these results feed into the 2025 California School Dashboard. The presentation also explained Dashboard indicators, Status/Change performance colors, new SBE-approved 2025 adjustments, and the implications for school planning, site communications, and potential Differentiated Assistance.

Dr. Marcia Russell, Associate Superintendent, Educational Services, presented the report.

9. **PUBLIC HEARING**

9.1 **Public Hearing: Appointment of Murry Schekman as Board-Appointed Personnel Commissioner**

On October 16, 2025, the Board of Trustees announced Murry Schekman as its intended appointee to the COE Personnel Commission and held a public hearing for public comment as required by Education Code. After considering any input, the Board may move forward with confirming his appointment at agenda item 10.1.

Board President Sanchez opened, conducted, and closed the public hearing.

Dr. Faris Sabbah, County Superintendent of Schools, and Troy Cope, Chief Human Resources Officer, presented the background information on the personnel commission and the potential appointment of Murry Schekman.

PUBLIC COMMENT ON AGENDA ITEM 9.1:

Xaloc Cabanes (COE Staff Member) shared his support for the appointment of Murry Schekman on the Personnel commission.

10. NEW BUSINESS AND ACTION

10.1 Appointment of Murry Schekman as Board-Appointed Personnel Commissioner

Following the public hearing and consideration of any comments received, the Board proceeded with the appointment of Murry Schekman to serve as the Board-appointed Personnel Commissioner.

A motion was made to approve the appointment of Murry Schekman as board-appointed Personnel Commissioner (Van Allen/Roth, 6-0-0-1).

Ayes: Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays: None
Abstain: None
Absent: Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

TIME CERTAIN AT 7:00 P.M.: Agenda Item 8.3 County Federal Impacts

Dr. Faris Sabbah, County Superintendent of Schools, and Erica Padilla Chavez, Chief Executive Officer, Food Bank, provided an overview of recent federal developments impacting educational programs and services. The update included information related to the Supplemental Nutrition Assistance Program (SNAP) and Head Start, with an emphasis on policy changes, funding updates, and potential implications for local implementation.

10.2 Consideration for Approval to Adjust the County Superintendent Salary Schedule

Per Education Code 1209, the Board must set a fair salary for the County Superintendent. The Board's Superintendent Compensation Subcommittee (Vice President Williams and Trustee Roth) reviewed comparable superintendent salaries and provided recommendations to the salary schedule, included herein the packet.

Rachel Williams, Chair, Superintendent Compensation Committee, presented the proposed County Superintendent Salary Schedule.

A motion was made to approve the County Superintendent Salary Schedule as presented, with an effective date of January 1, 2026 (Williams/Roth, 6-0-0-1).

Ayes: Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays: None
Abstain: None
Absent: Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

10.3 Resolution #25-29 Authorizing Use Of Bridge Financing

The COE is pursuing financial modernization and hardship funding from the Office of Public School Construction (OPSC) for a new construction and modernization project at Soquel High School for our Special Education Regional program. Project urgency requires work to commence before state funds are disbursed.

Liann Reyes, Deputy Superintendent, Business Services, presented Resolution #25-29 Authorizing Use Of Bridge Financing.

A motion was made to approve Resolution #25-29 Authorizing Use Of Bridge Financing (Williams/Kyle, 6-0-0-1).

Ayes:	Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays:	None
Abstain:	None
Absent:	Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

10.4 Resolution #25-46 In Remembrance of Rose Filicetti

The Santa Cruz County Board of Education considered Resolution #25-46 In Remembrance of Rose Filicetti, honoring the life, leadership, and public service of former Trustee Rose Filicetti, who represented Area 4 (Live Oak, Soquel, and Capitola) from 2017 to 2023.

President Sanchez presented the Resolution.

A motion was made to approve Resolution #25-46 In Remembrance of Rose Filicetti (Sanchez/Roth, 6-0-0-1).

Ayes:	Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays:	None
Abstain:	None
Absent:	Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

10.5 Resolution #25-47 Recognizing the Service Of Carlos J. Palacios to the County of Santa Cruz

The Board considered Resolution #25-47 Recognizing the Service of Carlos J. Palacios to the County of Santa Cruz, honoring his more than three decades of public service, including 20 years as City Manager of Watsonville and nearly a decade as County Executive Officer.

Trustee Van Allen presented the Resolution.

A motion was made to approve Resolution #25-47 Recognizing the Service Of Carlos J. Palacios to the County of Santa Cruz (Van Allen/Kyle, 6-0-0-1).

Ayes:	Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays:	None
Abstain:	None
Absent:	Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

10.6 Resolution #25-48 Recognizing Special Education Day

December 2nd is recognized as National Special Education Day. This day celebrates the anniversary of the nation's first special education law as the Individuals with Disabilities Act (IDEA) was signed on December 2, 1972.

Student Trustee Immoor presented the Resolution.

A motion was made to approve Resolution #25-48 Recognizing Special Education Day (Immoor/Williams, 6-0-0-1).

Ayes:	Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays:	None
Abstain:	None
Absent:	Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

10.7 First Reading - Board Policies (0000s Series Philosophy, Goals, Objectives & Comprehensive Plans)

The County Board of Education may adopt modified and new policies following a first and second reading by the Board. The Board may accept the following proposed policy(ies) as submitted and waive a second reading and move to take action, order changes, or order changes and bring back for a final reading:

BP 0441 Artificial Intelligence (AI)

Bruce Van Allen, Chair, Policy Committee, presented the policy.

A motion was made to move Board Policy 0441 Artificial Intelligence (AI) forward for a second reading (Van Allen/Williams).

No vote was taken as a second motion was made.

A motion was made to table Board Policy 0441 Artificial Intelligence (AI) and not move forward with a second reading (Immoor/Williams, 6-0-0-1).

Ayes: Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays: None
Abstain: None
Absent: Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

10.8 First Reading - Board Policies (5000s Series Students)

The County Board of Education may adopt modified and new policies following a first and second reading by the Board. The Board may accept the following proposed policy(ies) as submitted and waive a second reading and move to take action, order changes, or order changes and bring back for a final reading:

BP 5125.1 Release Of Directory Information
BP 5145.3 Nondiscrimination/Harassment
BP 5145.7 Sexual Harassment

Bruce Van Allen, Chair, Policy Committee, presented the policies.

A motion was made to move forward Board Policy 5125.1 Release Of Directory Information for a second reading (Van Allen/Williams, 6-0-0-1).

Ayes: Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays: None
Abstain: None
Absent: Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

A motion was made to move forward Board Policy 5145.7 Nondiscrimination/Harassment for a second reading (Williams/Van Allen, 6-0-0-1).

Ayes: Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays: None
Abstain: None
Absent: Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

A motion was made to approve Board Policy 5145.3 Sexual Harassment, with the removal of the word “repitiive” as submitted and waive a second reading (Van Allen/Kyle, 6-0-0-1).

Ayes: Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays: None
Abstain: None
Absent: Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

10.9 First Reading - Board Policies (6000s Series Instruction)

The County Board of Education may adopt modified and new policies following a first and second reading by the Board. The Board may accept the following proposed policy(ies) as submitted and waive a second reading and move to take action, order changes, or order changes and bring back for a final reading:

BP 6141.2 Recognition Of Religious Beliefs And Customs

Bruce Van Allen, Chair, Policy Committee, presented the policies.

A motion was made to move forward Board Policy 6141.2 Recognition Of Religious Beliefs And Customs for a second reading (Van Allen/Larson, 6-0-0-1).

Ayes: Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays: None
Abstain: None
Absent: Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

10.10 Resolution #25-49 Recognizing Computer Science Education Week

This Board was asked to consider adopting Resolution #25-49 recognizing Computer Science Education Week, a national observance in the first full week of December that promotes computer science education and digital literacy.

Trustee Kyle presented this resolution.

A motion was made to approve Resolution #25-49 Recognizing Computer Science Education Week (Kyle/Larson, 6-0-0-1).

Ayes:	Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays:	None
Abstain:	None
Absent:	Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

11. SUPERINTENDENT'S REPORT

County Superintendent Dr. Faris Sabbah provided an update on activities and matters of interest.

12. TRUSTEE REPORTS (3 minutes each)

President Sanchez:

He shared his recent life changes, such as getting married and getting a new job.

Vice President Williams:

She attended a monthly community advisors meeting, volunteered at wine & roses for the Pajaro Valley Community Health Trust, participated in a webinar "caring for those who care for students", participated in the Ruby Bridges march at Live Oak Elementary School, joined the Policy Committee meeting, and attended SCZCSBA.

Trustee Van Allen:

He attended the policy committee meeting and the community outreach and legislative committee. He also did some election work.

Trustee Larson:

He attended the Ruby Bridges Walk to School at Santa Cruz High School. He also attended the Pacific Elementary School District Board Meeting. He also attended the Lookout Santa Cruz 5th Anniversary Party.

Trustee Kyle:

She visited the New Brighton Middle School field and attended the Soquel Union Parent Meeting to present information on creating an education foundation. She attended the X-Academy webinar open house for middle school. She completed her ethics training and Brown Act Training. She also attended the County Governance Handbook. She visited the Teen Kitchen project and attended a CSUMB perspective tour. She also attended the AAUW Tech Trek STEAM Camp Fundraiser Luncheon.

Trustee Roth:

She has no report to share. She spent the time traveling.

13. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS

No reports were given.

14. SCHEDULE OF MEETINGS AND UPCOMING EVENTS

All meetings scheduled and approved by the Board are listed below. Specific meetings may be removed or added if so determined, pending board approval.

December 18, 2025

County Board of Education - Regular Meeting & Annual Reorganization Meeting
Santa Cruz County Office of Education
5:30 p.m.

TENTATIVE: January 10, 2026

County Board of Education - Special Meeting & Board Workshop
Santa Cruz County Office of Education
9:00 a.m.

TENTATIVE: January 24, 2026

County Board of Education - Special Meeting & Board Workshop
Santa Cruz County Office of Education
9:00 a.m.

A motion was made to schedule a Special Board Retreat on January 24, 2026 at 9:00 a.m. at the Santa Cruz County Office of Education (Williams/Van Allen, 6-0-0-1).

Ayes:	Kyle, Larson, Roth, Sanchez, Van Allen, Williams
Nays:	None
Abstain:	None
Absent:	Acosta

Student Trustee Guillén Martinez and Student Trustee Immoor voted yes.

15. ADJOURNMENT

President Sanchez adjourned the meeting at 8:40 p.m.



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: Santa Cruz County Board of Education
FROM: Business Services Department
SUBJECT: Budget Revisions

BACKGROUND

Budget revisions are included herein.

FISCAL IMPACT

Included herein.

RECOMMENDATION

Approve the budget revisions.



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

BOARD OF EDUCATION
Mr. Ed Acosta
Dr. Stacey Kyle
Mr. Greg Larson
Ms. Sue Roth
Mr. Abel Sanchez
Mr. Bruce Van Allen
Ms. Rachel Williams

400 Encinal Street, Santa Cruz, CA 95060 ♦ Tel (831) 466-5600 ♦ Fax (831) 466-5607 ♦ www.santacruzcoe.org

MEMO

DATE: December 15, 2025

TO: Santa Cruz County Board of Education
Dr. Faris Sabbah, County Superintendent of Schools

FROM: Liann Reyes, Deputy Superintendent, Business Services
Melissa Lopez, Director of Fiscal Services 

RE: November Budget Revisions

This memo provides a summary of notable budget revisions processed during November 2025. The adjustments below reflect changes made to both the Unrestricted and Restricted budgets:

Unrestricted Fund

Revenues and Contributions:

Net decrease of (\$416,555)

- \$92,402 Increase in School based Medi-Cal Administrative Activities based on year-to-date reimbursements received
- (\$517,234) Decrease in local revenue to reverse the 2024-25 Fair Market Value Adjustment (GASB 31)
- (\$40,742) Decrease in contribution from Alternative Education to Alternative Education’s Special Education program

Expenditures:

Net increase of \$98,625

- \$37,065 Increase in salaries and benefits
- \$25,326 Increase in instructional materials for Alternative Education
- \$29,527 Increase in indirect costs transfers

Fund Balance Impact:

Net decrease of (**\$474,438**) to the Unrestricted fund balance

Restricted Fund

Revenues and Contributions:

Net Increase of \$1,770

- (\$131,364) Net decrease in Regional Special Education Funding
 - \$121,078 Increase in property tax
 - \$46,445 Increase in Early Intervention allocation
 - (\$298,887) Decrease in AB602 allocation
- (\$40,742) Decrease in contribution for Alternative Education's Special Education program
- \$41,570 Increase in Classified School Employee Summer Assistance Program
- \$84,576 Increase in CA Math, Science, Computer Science (Cal-MSCS) for Education Services
- \$39,375 Increase in various grants from California's 21st Century School Leadership Academy (21CSLA)
 - \$19,375 Education Services for Coaching and Book Study
 - \$20,000 Tech+ for AI Explorers

Expenditures

Net increase of \$166,765

- (\$335,962) Net decrease in salaries and benefits to align with project needs for Special Education programs
- \$338,211 Net increase in supplies and services across various departments
- \$194,500 Increase in capital outlay related to the Soquel High Special Education project

Fund Balance Impact:

Net decrease of **(\$164,995)** to the Restricted fund balance

Pacheco Bill Compliance:

One professional service agreements exceeding \$25,000 required budget revisions processed in November 2025.

Soliant Health – Addendum not to exceed \$129,375

An addendum to the existing agreement with Soliant Health to provide Speech Language Pathology (SLP) services due to a current staff vacancy.

The Business Department will continue working closely with department staff and managers to monitor revenues, expenditures, and budgets as we close the 1st Interim cycle.

Please contact us if you have any questions.

LR:ml

REVENUES	2025-26 Adopted Budget			2025-26 Revised Budget as of October 31st, 2025			November 2025 Budget Revisions Processed			2025-26 Revised Budget as of November 30th, 2025		
	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND
LCFF Sources	\$ 28,249,000	\$ 9,108,362	\$ 37,357,362	\$ 28,249,000	\$ 9,108,362	\$ 37,357,362	\$ -	\$ 121,078	\$ 121,078	\$ 28,249,000	\$ 9,229,440	\$ 37,478,440
Federal Revenue	\$ 4,000,000	\$ 2,139,450	\$ 6,139,450	\$ 4,000,000	\$ 2,081,766	\$ 6,081,766	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 2,081,766	\$ 6,081,766
Other State Revenue	\$ 327,855	\$ 17,975,153	\$ 18,303,008	\$ 327,855	\$ 19,665,140	\$ 19,992,995	\$ 4,390	\$ (211,151)	\$ (206,761)	\$ 332,245	\$ 19,453,989	\$ 19,786,234
Other Local Revenue	\$ 3,055,415	\$ 9,359,135	\$ 12,414,550	\$ 3,059,345	\$ 10,103,212	\$ 13,162,557	\$ (420,945)	\$ 132,585	\$ (288,360)	\$ 2,638,400	\$ 10,235,797	\$ 12,874,197
TOTAL, REVENUES	\$ 35,632,270	\$ 38,582,100	\$ 74,214,370	\$ 35,636,200	\$ 40,958,480	\$ 76,594,680	\$ (416,555)	\$ 42,512	\$ (374,043)	\$ 35,219,645	\$ 41,000,992	\$ 76,220,637
EXPENDITURES												
Certificated Salaries	\$ 6,913,902	\$ 8,249,750	\$ 15,163,652	\$ 7,055,112	\$ 8,859,344	\$ 15,914,455	\$ 50,771	\$ (54,526)	\$ (3,755)	\$ 7,105,883	\$ 8,804,818	\$ 15,910,701
Classified Salaries	\$ 10,532,634	\$ 9,163,282	\$ 19,695,916	\$ 10,479,067	\$ 9,263,831	\$ 19,742,899	\$ (25,000)	\$ (139,136)	\$ (164,136)	\$ 10,454,067	\$ 9,124,696	\$ 19,578,763
Employee Benefits	\$ 10,137,169	\$ 11,882,052	\$ 22,019,221	\$ 10,430,093	\$ 12,038,143	\$ 22,468,236	\$ 11,294	\$ (142,300)	\$ (131,006)	\$ 10,441,387	\$ 11,895,843	\$ 22,337,231
Books and Supplies	\$ 1,964,363	\$ 1,033,957	\$ 2,998,320	\$ 2,558,781	\$ 770,514	\$ 3,329,295	\$ 25,236	\$ 328,834	\$ 354,070	\$ 2,584,016	\$ 1,099,348	\$ 3,683,364
Services and Other Operating Expenditures	\$ 6,011,655	\$ 9,784,734	\$ 15,796,389	\$ 7,002,496	\$ 10,520,447	\$ 17,522,943	\$ 6,796	\$ 9,377	\$ 16,173	\$ 7,009,292	\$ 10,529,824	\$ 17,539,116
Capital Outlay	\$ 172,000	\$ 50,000	\$ 222,000	\$ 197,391	\$ 233,247	\$ 430,638	\$ -	\$ 194,500	\$ 194,500	\$ 197,391	\$ 427,747	\$ 625,138
Other Outgo (excluding Transfers of Indirect Costs)	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
Other Outgo - Transfers of Indirect Costs	\$ (2,342,208)	\$ 2,183,527	\$ (158,682)	\$ (2,517,886)	\$ 2,337,666	\$ (180,220)	\$ 29,527	\$ (29,984)	\$ (457)	\$ (2,488,359)	\$ 2,307,682	\$ (180,677)
TOTAL EXPENDITURES	\$ 37,389,515	\$ 42,347,301	\$ 79,736,816	\$ 39,205,054	\$ 44,023,192	\$ 83,228,246	\$ 98,625	\$ 166,765	\$ 265,390	\$ 39,303,679	\$ 44,189,957	\$ 83,493,636
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$ (1,757,245)	\$ (3,765,202)	\$ (5,522,447)	\$ (3,568,854)	\$ (3,064,711)	\$ (6,633,565)	\$ (515,180)	\$ (124,254)	\$ (639,433)	\$ (4,084,034)	\$ (3,188,965)	\$ (7,272,999)
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
a) Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b) Transfers Out	\$ 30,000	\$ 1,200,000	\$ 1,230,000	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
Other Sources/Uses												
a) Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ (2,076,022)	\$ 2,076,022	\$ 0	\$ (2,636,938)	\$ 2,636,938	\$ 0	\$ 40,742	\$ (40,742)	\$ -	\$ (2,596,196)	\$ 2,596,196	\$ 0
TOTAL OTHER FINANCING SOURCES/USES	\$ (2,106,022)	\$ 876,022	\$ (1,230,000)	\$ (2,666,938)	\$ 2,636,938	\$ (30,000)	\$ 40,742	\$ (40,742)	\$ -	\$ (2,626,196)	\$ 2,596,196	\$ (30,000)
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (3,863,267)	\$ (2,889,180)	\$ (6,752,447)	\$ (6,235,792)	\$ (427,773)	\$ (6,663,565)	\$ (474,438)	\$ (164,995)	\$ (639,433)	\$ (6,710,230)	\$ (592,769)	\$ (7,302,999)
FUND BALANCE, RESERVES												
Beginning Fund Balance												
a) As of July 1 Unaudited	\$ 28,824,074	\$ 13,746,130	\$ 42,570,204	\$ 30,093,835	\$ 18,652,987	\$ 48,746,822	\$ -	\$ -	\$ -	\$ 30,093,835	\$ 18,652,987	\$ 48,746,822
b) Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c) As of July 1 Audited	\$ 28,824,074	\$ 13,746,130	\$ 42,570,204	\$ 30,093,835	\$ 18,652,987	\$ 48,746,822	\$ -	\$ -	\$ -	\$ 30,093,835	\$ 18,652,987	\$ 48,746,822
d) Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e) Adjusted Beginning Balance	\$ 28,824,074	\$ 13,746,130	\$ 42,570,204	\$ 30,093,835	\$ 18,652,987	\$ 48,746,822	\$ -	\$ -	\$ -	\$ 30,093,835	\$ 18,652,987	\$ 48,746,822
Ending Balance, June 30	\$ 24,960,807	\$ 10,856,951	\$ 35,817,758	\$ 23,858,044	\$ 18,225,213	\$ 42,083,257	\$ (474,438)	\$ (164,995)	\$ (639,433)	\$ 23,383,605	\$ 18,060,218	\$ 41,443,823



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: Santa Cruz County Board of Education

FROM: Administration Office

SUBJECT: Donations & Gifts

BACKGROUND

County Board of Education Policy 3290 requires that all gifts and donations received by programs conducted by the County Superintendent of Schools be accepted by the County Board of Education.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Accept gifts and donations as follows:

<u>Program</u>	<u>Donor</u>	<u>Value</u>
2026 Spelling Bee	Santa Cruz Boardwalk	20 full day passes
	Penny's Ice Creamery	90 free scoop passes for all participants, six \$25 gift cards for winners
	Pacific Cookie Company	Over 120 cookies donated for all

	participants
Martinelli's	free Martinelli drinks for all participants
Santa Cruz Roller Skating Palladium	12 passes for winner
Brinks Awards and Signs	6 trophies for all winners
Marianne's	12 free scoop passes
Boardwalk Bowl	12 passes
Atlantis Fantasy World	free comic books for all participants and 8 toys
Museum of Art & History (MAH)	six annual passes
Seymour Marine Discovery center	six passes
Pacific Edge Climbing	six passes
Boba Bay	six \$25 gift cards
Sanford's Martial Arts	free class passes for all participants and 2 month free classes for 6 winners
SC Warriors	Game ticket and merchandise for both 1st place winners
Bookshop SC	90 discount coupons for all participants
SC Children's Museum of Discovery	Six passes
Play It Again Sports	90 discount coupons for all participants
Busy Bee Catering	90 free cinnamon passes for all participants
Simpkins (SC County Parks)	passes for all winners
Petroglyph	\$25 gift card each for both 1st place winners
Roaring Camp	2 tickets for 1st place winners
Cinelux	6 Courtesy passes (each pass admits 2)
UC Santa Cruz	Venue at no cost

SANTA CRUZ COUNTY OFFICE OF EDUCATION

Santa Cruz, California

Business and Noninstructional Operations

BP 3290

GIFTS, GRANTS AND BEQUESTS

The Santa Cruz County Board of Education may accept any gift, grant, or bequest of money, property, or service to the County Office of Education from any individual, organization, foundation, or public or private agency that desires to support the County Office of Education's educational program. While greatly appreciating suitable donations, the Board shall reject any gift which may directly or indirectly impair its authority to make decisions in the best interest of Santa Cruz County Office of Education students or its ability or commitment to provide equitable educational opportunities.

(cf. 0200 - Goals for the School District)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 0415 - Equity)

(cf. 1260 - Educational Foundation)

(cf. 9270 - Conflict of Interest)

Before accepting any gift, grant, or bequest, the Board shall carefully consider any conditions or restrictions imposed by the donor to ensure their consistency with the County Office of Education's vision, philosophy, and operations. If the Board believes the County Office of Education will be unable to fully satisfy the donor's conditions, the gift shall not be accepted.

(cf. 0000 - Vision)

(cf. 0100 - Philosophy)

In addition, the Board shall ensure that acceptance of the gift, grant, or bequest does not:

1. Involve creation of a program which the Board would be unable to sustain when the donation is exhausted
2. Entail undesirable or excessive costs
3. Promote the use of violence, drugs, tobacco, or alcohol

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.62 - Tobacco)

4. Advertise or endorse the use of non-nutritious food or beverages during the school day

(cf. 5030 - Student Wellness)

5. Encourage or enable the violation of any law or County Board policy

6. Imply endorsement of any business or product or unduly commercialize or politicize the school environment

(cf. 1325 - Advertising and Promotion)

Any gift of books or instructional materials may only be accepted if they meet Santa Cruz County Board of Education criteria for selection of instructional materials.

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

All gifts, grants, and bequests shall become County Office of Education property. Donors are encouraged to donate all gifts to the County Office of Education rather than to a particular school, classroom, or teacher. At the Superintendent or designee's discretion, a gift may be used at a particular school or classroom.

When any gift of money received by the County Office of Education is not immediately used, it shall be placed in the county treasury in accordance with law. (Education Code 41030-41031)

(cf. 3430 - Investing)

Corporate Sponsorship

The Board may enter into an agreement or arrangement with an outside entity for the sponsorship of an educational, athletic, or other program or activity. When appropriate, the agreement may allow the outside entity to advertise or promote its business, product, or service in County Office of Education publications or on County Office of Education property or web sites.

(cf. 1113 - District and School Web Sites)

(cf. 1700 - Relations Between Private Industry and the Schools)

(cf. 3312 - Contracts)

(cf. 6145.2 - Athletic Competition)

Every sponsorship agreement shall be in writing. The agreement shall ensure that the County Office of Education's relationship and arrangement with the sponsor are consistent with the County Office of Education's mission, values, and goals. Any advertising or promotional message, image, or other depiction to be used by the sponsor shall meet the standards set for commercial advertising on County Office of Education property and in County Office of Education-sponsored publications in accordance with BP 1325 - Advertising and Promotion.

Each sponsorship agreement shall contain statements including, but not limited to:

1. The purpose of the relationship with the sponsor, details of the benefits to the County Office of Education, and how the benefits will be distributed

2. The duration of the agreement and the roles, expectations, rights, and responsibilities of the County Office of Education and the sponsor, including whether and to what extent the sponsor is allowed to advertise or promote its products and/or services
3. The authority of the Superintendent to retain exclusive right over the use of the COE's name, logo, and other proprietary information and the requirement that the sponsor obtain prior approval of the Board before using such information
4. The prohibition against the collection or distribution of students' personal information except as allowed by law
5. The authority of the Superintendent to terminate the agreement without any penalty or sanction to the County Office of Education if the sponsor's message, business, or product becomes inconsistent with the County Office of Education's vision, mission, or goals or the sponsor engages in any prohibited activity

(cf. 5022 - Student and Family Privacy Rights)

(cf. 5125 - Student Records)

Online Fundraising

Any person or entity who wishes to conduct an online fundraising campaign, including a crowdfunding campaign, for the benefit of the County Office of Education, a school, or a classroom shall submit a written request for prior approval to the Superintendent or designee. Approval of requests shall take into consideration compatibility with the County Office of Education's vision and goals, core beliefs, instructional priorities, and infrastructure; the manner in which donations are collected and distributed; equity of the use of funds; and any other factors deemed relevant or appropriate by the County Office of Education.

Any person or entity approved to conduct an online fundraising campaign shall comply with relevant County Office of Education policies and procedures, including ensuring financial transparency in describing the purpose and use of the funds and protecting student privacy as applicable. Such person or entity shall specify that the County Office of Education, rather than a staff member, classroom, or school, will own the funded resources.

Funds raised by an online fundraising campaign and donated to the County Office of Education shall be subject to the same terms, criteria for acceptance, and accountability measures as any other donation as specified in this policy.

Appreciation

The Board may show appreciation for any donation to the County Office of Education in any manner it deems appropriate. Such appreciation may take the form of letters of recognition or Board resolutions; plaques, commendations, or awards; planting of commemorative trees or gardens; or naming or renaming of buildings, grounds, or facilities. Conferment of any such honor shall be in accordance with applicable Board policy.

(cf. 1150 - Commendations and Awards)

(cf. 7310 - Naming of Facility)

Legal Reference:

EDUCATION CODE

1834 Acquisition of materials and apparatus

35160 Powers and duties

35162 Power to sue, be sued, hold and convey property

41030 School district may invest surplus monies from bequest or gifts

41031 Special fund or account in county treasury

41032 Authority of school board to accept gift or bequest; investments; gift of land requirements

41035 Advisory committee

41036 Function of advisory committee

41037 Rules and regulations

41038 Applicability of other provisions of chapter

Management Resources:

WEB SITES

California Consortium of Education Foundations: <http://www.cceflink.org>



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Dr. Jennifer Izant Gonzales, Director, Alternative Education

SUBJECT: School Plan for Student Achievement (SPSA) for the Santa Cruz COE
Alternative Education Court Schools

BACKGROUND

California Education Code § 64001(i) requires that the School Plan for Student Achievement shall be reviewed and approved by the governing board or body of the local educational agency at a regularly scheduled meeting whenever there are material changes that affect the academic program for pupils covered by programs identified in this part.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve the SPSA plan.

School Year: 2025-26

School Plan for Student Achievement (SPSA)

School Name	County-District-School (CDS) Code	Schoolsite Council (SSC) Approval Date	Local Board Approval Date
Santa Cruz County Court	44-10447-4430146	10/15/2025	

The School Plan for Student Achievement (SPSA) is a strategic plan that maximizes the resources available to the school while minimizing duplication of effort with the ultimate goal of increasing student achievement. SPSA development should be aligned with and inform the Local Control and Accountability Plan (LCAP) process.

This SPSA template consolidates all school-level planning efforts into one plan for programs funded through the Consolidated Application (ConApp), and for federal Additional Targeted Support and Improvement (ATSI), pursuant to California Education Code (EC) Section 64001 and the Elementary and Secondary Education Act (ESEA) as amended by the Every Student Succeeds Act (ESSA). This template is designed to meet schoolwide program planning requirements for both the SPSA and federal ATSI planning requirements.

California’s ESSA State Plan supports the state’s approach to improving student group performance through the utilization of federal resources. Schools use the SPSA to document their approach to maximizing the impact of federal investments in support of underserved students. The implementation of ESSA in California presents an opportunity for schools to innovate with their federally-funded programs and align them with the priority goals of the school and the local educational agency (LEA) that are being realized under the state’s Local Control Funding Formula (LCFF).

The LCFF provides schools and LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The SPSA planning process supports continuous cycles of action, reflection, and improvement. Consistent with EC 64001(g)(1), the Schoolsite Council (SSC) is required to develop and annually review the SPSA, establish an annual budget, and make modifications to the plan that reflect changing needs and priorities, as applicable.

This plan is being used by Santa Cruz County Court for meeting the following ESSA planning requirements in alignment with the LCAP and other federal, state, and local programs:

- Schoolwide Program
- Comprehensive Support and Improvement

This template is based on the December, 2023 CDE revision of the School Plan for Student Achievement. Some modifications have been made to inform the SPSA development process.

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Plan Description

Briefly describe your school's plan for effectively meeting ESSA's planning requirements in alignment with the Local Control and Accountability Plan (LCAP) and other federal, state, and local programs.

This plan is being used by Santa Cruz County Court for meeting the following ESSA planning requirements in alignment with the LCAP and other federal, state, and local programs:

- Schoolwide Program
- Comprehensive Support and Improvement

The Santa Cruz County Office of Education will support the academic and social-emotional growth and achievement of all students. Our program actively engages in needs assessments to find areas of growth specifically through disaggregating student performance data and from directly surveying and talking with our students, families, staff, and community. The School Plan for Student Achievement (SPSA) aligns with continuous improvement efforts including the Local Control Accountability Plan (LCAP) and the Western Association of Schools and Colleges (WASC) plan.

Educational Partner Involvement

How, when, and with whom did Santa Cruz County Court consult as part of the planning process for this SPSA/Annual Review and Update?

Involvement Process for the SPSA and Annual Review and Update

The School Site Council met to review the goals and progress of the actions of the SPSA. The Santa Cruz COE Alternative Education department partners with our community to continuously evaluate and improve our programs. We have been extremely grateful to our families, students, and community for continuously engaging in the feedback and planning process. Annually, we review progress regarding improvement plans and solicit feedback through surveys, meetings, and student focus groups. During Spring 2025, as a community, we reviewed our schoolwide goals through the Western Association of Schools and Colleges (WASC) self-study process, and we also reviewed our LCAP goals. Our SPSA goals and actions are aligned to our LCAP goals.

Comprehensive Needs Assessment Components

Identify and describe any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

California School Dashboard (Dashboard) Indicators

Referring to the California School Dashboard (Dashboard), any state indicator for which overall performance was in the "Red" or "Orange" performance category.

According to the 2024 CA School Dashboard there are no indicators in the red.

Referring to the California School Dashboard (Dashboard), any state indicator for which performance for any student group was two or more performance levels below the "all student" performance.

According to the 2024 CA School Dashboard there are no student groups in the red.

Other Needs

In addition to Dashboard data, other needs may be identified using locally collected data developed by the LEA to measure pupil outcomes.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 1

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

Student Achievement

Provide access and support to a rigorous and engaging educational experience that meets the needs of our diverse learners.

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

#1 Cultivate a love of learning in all students through a personalized, rigorous, and engaging educational experience that is inclusive, culturally responsive, and standards-aligned to promote individual growth during and after high school.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Our local assessments and the state assessments reveal our students enter our programs below or significantly below grade level in English Language Arts and Mathematics. With this in mind, it is most important for us to continue to provide a rigorous and engaging learning experience that connects with each student and ignites a desire to learn. Our local data has shown that discrepancies between student group performance is narrowing and we attribute this to additional support in our classrooms. Additionally, we have hired more staff through our CSI grant to support college and career success for all students but specifically students in our court school.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
Academic Achievement Data	2024-2025 Star Renaissance Student Median Growth Percentile: Reading All: 55.13 EL: 50.22 Special Education: 54.43 Low Income: 54.94 White: 56.93 Math All: 48.72 EL: 46.91 Special Education: 49.71 Low Income: 48.85 White: 51.9	Student median growth percentile for Reading and Math for all students will fall within 5 percentage points of 50%. Maintain that no student group falls below 5% of the "All" group. Student Growth Percentile, or SGP, compares a student's growth to that of their academic peers nationwide. Academic peers are students in the same grade with a similar scaled score on a Star assessment at the beginning of the time period being examined.
Dual Enrollment Access and Support for Court School Students	0 as baseline will be set in 24-25 school year.	Majority of students reporting they have access and support to

Strategies/Activities

Complete the Strategy/Activity Table with each of your school’s strategies/activities. Add additional rows as necessary.

Strategy/Activity #	Description	Students to be Served	Proposed Expenditures
1.1	Provide instructional and college and career support, using highly qualified staff.	All students including socioeconomically disadvantaged students.	111,249.81 Title I Part D 1000-1999: Certificated Personnel Salaries
1.2	Professional development to support rigorous interdisciplinary curriculum and instruction.	All students including socioeconomically disadvantaged, and English Learners	4,850.00 Title II Part A: Improving Teacher Quality 5000-5999: Services And Other Operating Expenditures

Annual Review

SPSA Year Reviewed: 2024-25

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

Our results from the Star Renaissance participation improved during the 24-25 school year both with participation and the results. We continue to have an awesome supportive support staff ensuring the needs of our students are met.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

There were no major differences.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

There are no changes to this goal.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 2

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

Community engagement and supports

Provide access to student support services for all students including socioeconomically disadvantaged students, foster youth and students experiencing homelessness.

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

#3 Through collaborative partnerships with families, students, community organizations, including our local community college, and our local workforce, we will promote confident learners who are prepared for success in college, career, and beyond.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

School connectedness, social-emotional well-being, and connection to services

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
Graduation Rate	According to the 2024 Dashboard, our SC Court Dashboard shows a four-year grad rate of 62.5% and 92.3% for our one year cohort.	Maintain a one year graduation rate at or above 85%.

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/Activity #	Description	Students to be Served	Proposed Expenditures
2.1	Provide a network of support for students in foster youth and experiencing homelessness.	All students including socioeconomically disadvantaged, students experiencing homelessness, and foster youth.	11,331.56 Title I Part A: Allocation 2000-2999: Classified Personnel Salaries Student Support Services/Case Management
2.2	Contracts with community organizations to provide engaging enrichment activities as well as diversion support.	All students including socioeconomically disadvantaged students.	25,575 Title I Part A: Allocation 5000-5999: Services And Other Operating Expenditures

Annual Review

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

Providing support and student engagement and empowerment opportunities through community partnerships and our partnership with our foster youth and students in transition team is integral to student success. Our one-year graduation rate continues to remain high. The foster youth and SIT case managers work directly with students, staff, and families. Additionally, the case managers provide professional learning as well as resources for our Alternative Education team. Our educational partners continue to emphasize the importance of community partnerships.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

No major differences to report.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

No changes to the goal.

Budget Summary

Complete the Budget Summary Table below. Schools may include additional information, and adjust the table as needed. The Budget Summary is required for schools funded through the Consolidated Application (ConApp).

Budget Summary

DESCRIPTION	AMOUNT
Total Funds Provided to the School Through the Consolidated Application	\$153,006.37
Total Funds Budgeted for Strategies to Meet the Goals in the SPSA	\$153,006.37
Total Federal Funds Provided to the School from the LEA for CSI	\$

Other Federal, State, and Local Funds

List the additional Federal programs that the school includes in the schoolwide program. Adjust the table as needed.

Note: If the school is not operating a Title I schoolwide program, this section is not applicable and may be deleted.

Federal Programs	Allocation (\$)
Title I Part A: Allocation	\$36,906.56
Title I Part D	\$111,249.81
Title II Part A: Improving Teacher Quality	\$4,850.00

Subtotal of additional federal funds included for this school: \$153,006.37

List the State and local programs that the school is including in the schoolwide program. Duplicate the table as needed.

State or Local Programs	Allocation (\$)
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Subtotal of state or local funds included for this school: \$

Total of federal, state, and/or local funds for this school: \$153,006.37

Budgeted Funds and Expenditures in this Plan

Item 12.4

The tables below are provided to help the school track expenditures as they relate to funds budgeted to the school.

Funds Budgeted to the School by Funding Source

Funding Source	Amount	Balance
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Expenditures by Funding Source

Funding Source	Amount
Title I Part A: Allocation	36,906.56
Title I Part D	111,249.81
Title II Part A: Improving Teacher Quality	4,850.00

Expenditures by Budget Reference

Budget Reference	Amount
1000-1999: Certificated Personnel Salaries	111,249.81
2000-2999: Classified Personnel Salaries	11,331.56
5000-5999: Services And Other Operating Expenditures	30,425.00

Expenditures by Budget Reference and Funding Source

Budget Reference	Funding Source	Amount
2000-2999: Classified Personnel Salaries	Title I Part A: Allocation	11,331.56
5000-5999: Services And Other Operating Expenditures	Title I Part A: Allocation	25,575.00
1000-1999: Certificated Personnel Salaries	Title I Part D	111,249.81
5000-5999: Services And Other Operating Expenditures	Title II Part A: Improving Teacher Quality	4,850.00

Expenditures by Goal

Goal Number	Total Expenditures
Goal 1	116,099.81
Goal 2	36,906.56

Instructions

The School Plan for Student Achievement (SPSA) is a strategic plan that maximizes the resources available to the school while minimizing duplication of effort with the ultimate goal of increasing student achievement. SPSA development should be aligned with and inform the Local Control and Accountability Plan (LCAP) process.

This SPSA template consolidates all school-level planning efforts into one plan for programs funded through the Consolidated Application (ConApp) pursuant to California *Education Code (EC)* Section 64001 and the Elementary and Secondary Education Act (ESEA) as amended by the Every Student Succeeds Act (ESSA). This template is designed to meet schoolwide program planning requirements.

California's ESSA State Plan supports the state's approach to improving student group performance through the utilization of federal resources. Schools use the SPSA to document their approach to maximizing the impact of federal investments in support of underserved students. The implementation of ESSA in California presents an opportunity for schools to innovate with their federally-funded programs and align them with the priority goals of the school and the local educational agency (LEA) that are being realized under the state's Local Control Funding Formula (LCFF).

The LCFF provides schools and LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The SPSA planning process supports continuous cycles of action, reflection, and improvement. Consistent with *EC* 64001(g)(1), the Schoolsite Council (SSC) is required to develop and annually review the SPSA, establish an annual budget, and make modifications to the plan that reflect changing needs and priorities, as applicable.

For questions related to specific sections of the template, please see instructions below.

Instructions: Table of Contents

- Plan Description
- Educational Partner Involvement
- Comprehensive Needs Assessment
- Goals, Strategies/Activities, and Expenditures
- Annual Review
- Budget Summary
- Appendix A: Plan Requirements for Title I Schoolwide Programs
- Appendix B: Select State and Federal Programs

For additional questions or technical assistance related to LEA and school planning, please contact the CDE's Local Agency Systems Support Office, at LCFF@cde.ca.gov.

For programmatic or policy questions regarding Title I schoolwide planning, please contact the LEA, or the CDE's Title I Policy and Program Guidance Office at TITLEI@cde.ca.gov.

Plan Description

Briefly describe the school's plan to effectively meet the ESSA requirements in alignment with the LCAP and other federal, state, and local programs.

Additional CSI Planning Requirements:

Schools eligible for CSI must briefly describe the purpose of this plan by stating that this plan will be used to meet federal CSI planning requirements.

Additional ATSI Planning Requirements:

Schools eligible for ATSI must briefly describe the purpose of this plan by stating that this plan will be used to meet federal ATSI planning requirements.

Educational Partner Involvement

Meaningful involvement of parents, students, and other stakeholders is critical to the development of the SPSA and the budget process. Within California, these stakeholders are referred to as educational partners. Schools must share the SPSA with school site-level advisory groups, as applicable (e.g., English Learner Advisory committee, student advisory groups, tribes and tribal organizations present in the community, as appropriate, etc.) and seek input from these advisory groups in the development of the SPSA.

The Educational Partner Engagement process is an ongoing, annual process. Describe the process used to involve advisory committees, parents, students, school faculty and staff, and the community in the development of the SPSA and the annual review and update.

Additional CSI Planning Requirements:

When completing this section for CSI, the LEA must partner with the school and its educational partners in the development and implementation of this plan.

Additional ATSI Planning Requirements:

This section meets the requirements for ATSI.

Resource Inequities

This section is required for all schools eligible for ATSI and CSI.

Additional CSI Planning Requirements:

- Schools eligible for CSI must identify resource inequities, which may include a review of LEA- and school-level budgeting as a part of the required school-level needs assessment.
- Identified resource inequities must be addressed through implementation of the CSI plan.
- Briefly identify and describe any resource inequities identified as a result of the required school-level needs assessment and summarize how the identified resource inequities are addressed in the SPSA.

Additional ATSI Planning Requirements:

- Schools eligible for ATSI must identify resource inequities, which may include a review of LEA- and school-level budgeting as a part of the required school-level needs assessment.
- Identified resource inequities must be addressed through implementation of the ATSI plan.
- Briefly identify and describe any resource inequities identified as a result of the required school-level needs assessment and summarize how the identified resource inequities are addressed in the SPSA.

Comprehensive Needs Assessment

Referring to the California School Dashboard (Dashboard), identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. In addition to Dashboard data, other needs may be identified using locally collected data developed by the LEA to measure pupil outcomes.

SWP Planning Requirements:

When completing this section for SWP, the school shall describe the steps it is planning to take to address these areas of low performance and performance gaps to improve student outcomes.

Completing this section fully addresses all SWP relevant federal planning requirements.

CSI Planning Requirements:

When completing this section for CSI, the LEA shall describe the steps the LEA will take to address the areas of low performance, low graduation rate, and/or performance gaps for the school to improve student outcomes.

Completing this section fully addresses all relevant federal planning requirements for CSI.

ATSI Planning Requirements:

Completing this section fully addresses all relevant federal planning requirements for ATSI.

Goals, Strategies/Activities, and Expenditures

In this section, a school provides a description of the annual goals to be achieved by the school. This section also includes descriptions of the specific planned strategies/activities a school will take to meet the identified goals, and a description of the expenditures required to implement the specific strategies and activities.

Additional CSI Planning Requirements:

When completing this section to meet federal planning requirements for CSI, improvement goals must also align with the goals, actions, and services in the LEA’s LCAP.

Additional ATSI Planning Requirements:

When completing this section to meet federal planning requirements for ATSI, improvement goals must also align with the goals, actions, and services in the LEA's LCAP.

Goal

Well-developed goals will clearly communicate to educational partners what the school plans to accomplish, what the school plans to do in order to accomplish the goal, and how the school will know when it has accomplished the goal. A goal should be specific enough to be measurable in either quantitative or qualitative terms. Schools should assess the performance of their student groups when developing goals and the related strategies/activities to achieve such goals. SPSA goals should align to the goals and actions in the LEA's LCAP.

A goal is a broad statement that describes the desired result to which all strategies/activities are directed. A goal answers the question: What is the school seeking to achieve?

It can be helpful to use a framework for writing goals such as the S.M.A.R.T. approach.

A S.M.A.R.T. goal is:

- **Specific,**
- **Measurable,**
- **Achievable,**
- **Realistic, and**
- **Time-bound.**

A level of specificity is needed in order to measure performance relative to the goal as well as to assess whether it is reasonably achievable. Including time constraints, such as milestone dates, ensures a realistic approach that supports student success.

A school may number the goals using the "Goal #" for ease of reference.

Additional CSI Planning Requirements:

Completing this section as described above fully addresses all relevant federal CSI planning requirements.

Additional ATSI Planning Requirements:

Completing this section as described above fully addresses all relevant federal ATSI planning requirements.

Identified Need

Describe the basis for establishing the goal. The goal should be based upon an analysis of verifiable state data, including local and state indicator data from the Dashboard and data from the School Accountability Report Card, including local data voluntarily collected by districts to measure pupil achievement.

Additional CSI Planning Requirements:

Completing this section as described above fully addresses all relevant federal CSI planning requirements.

Additional ATSI Planning Requirements:

Completing this section as described above fully addresses all relevant federal ATSI planning requirements.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that the school will use as a means of evaluating progress toward accomplishing the goal. A school may identify metrics for specific student groups. Include in the

baseline column the most recent data associated with the metric or indicator available at the time of adoption of the SPSA. The most recent data associated with a metric or indicator includes data reported in the annual update of the SPSA. In the subsequent Expected Outcome column, identify the progress the school intends to make in the coming year.

Additional CSI Planning Requirements:

When completing this section for CSI, the school must include school-level metrics related to the metrics that led to the school's eligibility for CSI.

Additional ATSI Planning Requirements:

Completing this section as described above fully addresses all relevant federal ATSI planning requirements.

Strategies/Activities Table

Describe the strategies and activities being provided to meet the goal.

Complete the table as follows:

- **Strategy/Activity #:** Number the strategy/activity using the "Strategy/Activity #" for ease of reference.
- **Description:** Describe the strategy/activity.
- **Students to be Served:** Identify in the Strategy/Activity Table either All Students or one or more specific student groups that will benefit from the strategies and activities. ESSA Section 1111(c)(2) requires the schoolwide plan to identify either "All Students" or one or more specific student groups, including socioeconomically disadvantaged students, students from major racial and ethnic groups, students with disabilities, and English learners.
- **Proposed Expenditures:** List the amount(s) for the proposed expenditures. Proposed expenditures that are included more than once in a SPSA should be indicated as a duplicated expenditure and include a reference to the goal and strategy/activity where the expenditure first appears in the SPSA. Pursuant to *EC* Section 64001(g)(3)(C), proposed expenditures, based on the projected resource allocation from the governing board or governing body of the LEA, to address the findings of the needs assessment consistent with the state priorities including identifying resource inequities which may include a review of the LEA's budgeting, its LCAP, and school-level budgeting, if applicable.
- **Funding Sources:** List the funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal, identify the Title and Part, as applicable), Other State, and/or Local.

Planned strategies/activities address the findings of the comprehensive needs assessment consistent with state priorities and resource inequities, which may have been identified through a review of the LEA's budgeting, its LCAP, and school-level budgeting, if applicable.

Additional CSI Planning Requirements:

- When completing this section for CSI, this plan must include evidence-based interventions and align to the goals, actions, and services in the LEA's LCAP.
- When completing this section for CSI, this plan must address through implementation, identified resource inequities, which may have been identified through a review of LEA- and school-level budgeting.

Note: Federal school improvement funds for CSI shall not be used in schools identified for TSI or ATSI. In addition, funds for CSI shall not be used to hire additional permanent staff.

Additional ATSI Planning Requirements:

- When completing this section for ATSI, this plan must include evidence-based interventions and align with the goals, actions, and services in the LEA's LCAP.

- When completing this section for ATSI, this plan must address through implementation, identified resource inequities, which may have been identified through a review of LEA- and school-level budgeting.
- When completing this section for ATSI, at a minimum, the student groups to be served shall include the student groups that are consistently underperforming, for which the school received the ATSI designation.

Note: Federal school improvement funds for CSI shall not be used in schools identified for ATSI. Schools eligible for ATSI do not receive funding but are required to include evidence-based interventions and align with the goals, actions, and services in the LEA's LCAP.

Annual Review

In the following Goal Analysis prompts, identify any material differences between what was planned and what actually occurred as well as significant changes in strategies/activities and/or expenditures from the prior year. This annual review and analysis should be the basis for decision-making and updates to the plan.

Goal Analysis

Using actual outcome data, including state indicator data from the Dashboard, analyze whether the planned strategies/activities were effective in achieving the goal. Respond to the prompts as instructed. Respond to the following prompts relative to this goal.

- Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.
- Briefly describe any major differences between the intended implementation and/or material difference between the budgeted expenditures to implement the strategies/activities to meet the articulated goal.
- Describe any changes that will be made to the goal, expected annual measurable outcomes, metrics/indicators, or strategies/activities to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard, as applicable. Identify where those changes can be found in the SPSA.

Note: *If the school is in the first year of implementing the goal, the Annual Review section is not required and this section may be left blank and completed at the end of the year after the plan has been executed.*

Additional CSI Planning Requirements:

- When completing this section for CSI, any changes made to the goals, annual measurable outcomes, metrics/indicators, or strategies/activities, shall meet the federal CSI planning requirements.
- CSI planning requirements are listed under each section of the Instructions. For example, as a result of the Annual Review and Update, if changes are made to a goal(s), see the Goal section for CSI planning requirements.

Additional ATSI Planning Requirements:

- When completing this section for ATSI, any changes made to the goals, annual measurable outcomes, metrics/indicators, or strategies/activities, shall meet the federal ATSI planning requirements.
- ATSI planning requirements are listed under each section of the Instructions. For example, as a result of the Annual Review and Update, if changes are made to a goal(s), see the Goal section for ATSI planning requirements.

Budget Summary

In this section, a school provides a brief summary of the funding allocated to the school through the ConApp and/or other funding sources as well as the total amount of funds for proposed expenditures described in the SPSA. The Budget Summary is required for schools funded through the ConApp.

Note: If the school is not operating a Title I schoolwide program, this section is not applicable and may be deleted.

Additional CSI Planning Requirements:

- From its total allocation for CSI, the LEA may distribute funds across its schools that are eligible for CSI to support implementation of this plan. In addition, the LEA may retain a portion of its total allocation to support LEA-level expenditures that are directly related to serving schools eligible for CSI.

Note: CSI funds may not be expended at or on behalf of schools not eligible for CSI.

Additional ATSI Planning Requirements:

Note: Federal funds for CSI shall not be used in schools eligible for ATSI.

Budget Summary Table

A school receiving funds allocated through the ConApp should complete the Budget Summary Table as follows:

- **Total Funds Provided to the School Through the ConApp:** This amount is the total amount of funding provided to the school through the ConApp for the school year. The school year means the fiscal year for which a SPSA is adopted or updated.
- **Total Funds Budgeted for Strategies to Meet the Goals in the SPSA:** This amount is the total of the proposed expenditures from all sources of funds associated with the strategies/activities reflected in the SPSA. To the extent strategies/activities and/or proposed expenditures are listed in the SPSA under more than one goal, the expenditures should be counted only once.

A school receiving funds from its LEA for CSI should complete the Budget Summary Table as follows:

- **Total Federal Funds Provided to the School from the LEA for CSI:** This amount is the total amount of funding provided to the school from the LEA for the purpose of developing and implementing the CSI plan for the school year set forth in the CSI LEA Application for which funds were received.

Appendix A: Plan Requirements

Schoolwide Program Requirements

This School Plan for Student Achievement (SPSA) template meets the requirements of a schoolwide program plan. The requirements below are for planning reference.

A school that operates a schoolwide program and receives funds allocated through the ConApp is required to develop a SPSA. The SPSA, including proposed expenditures of funds allocated to the school through the ConApp, must be reviewed annually and updated by the Schoolsite Council (SSC). The content of a SPSA must be aligned with school goals for improving student achievement.

Requirements for Development of the Plan

- I. The development of the SPSA shall include both of the following actions:
 - A. Administration of a comprehensive needs assessment that forms the basis of the school's goals contained in the SPSA.
 1. The comprehensive needs assessment of the entire school shall:
 - a. Include an analysis of verifiable state data, consistent with all state priorities as noted in Sections 52060 and 52066, and informed by all indicators described in Section 1111(c)(4)(B) of the federal Every Student Succeeds Act, including pupil performance against state-determined long-term goals. The school may include data voluntarily developed by districts to measure pupil outcomes (described in the Identified Need).
 - b. Be based on academic achievement information about all students in the school, including all groups under §200.13(b)(7) and migratory children as defined in section 1309(2) of the ESEA, relative to the State's academic standards under §200.1 to:
 - i. Help the school understand the subjects and skills for which teaching and learning need to be improved.
 - ii. Identify the specific academic needs of students and groups of students who are not yet achieving the State's academic standards.
 - iii. Assess the needs of the school relative to each of the components of the schoolwide program under §200.28.
 - iv. Develop the comprehensive needs assessment with the participation of individuals who will carry out the schoolwide program plan.
 - v. Document how it conducted the needs assessment, the results it obtained, and the conclusions it drew from those results.
 - B. Identification of the process for evaluating and monitoring the implementation of the SPSA and progress towards accomplishing the goals set forth in the SPSA (described in the Expected Annual Measurable Outcomes and Annual Review and Update).

Requirements for the Plan

- II. The SPSA shall include the following:
 - A. Goals set to improve pupil outcomes, including addressing the needs of student groups as identified through the needs assessment.
 - B. Evidence-based strategies, actions, or services (described in Strategies and Activities)

1. A description of the strategies that the school will be implementing to address school needs, including a description of how such strategies will:
 - a. Provide opportunities for all children including each of the subgroups of students to meet the challenging state academic standards
 - b. Use methods and instructional strategies that:
 - i. Strengthen the academic program in the school,
 - ii. Increase the amount and quality of learning time, and
 - iii. Provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education.
 - c. Address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards, so that all students demonstrate at least proficiency on the State's academic standards through activities which may include:
 - i. Strategies to improve students' skills outside the academic subject areas;
 - ii. Preparation for and awareness of opportunities for postsecondary education and the workforce;
 - iii. Implementation of a schoolwide tiered model to prevent and address problem behavior;
 - iv. Professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data; and
 - v. Strategies for assisting preschool children in the transition from early childhood education programs to local elementary school programs.
- C. Proposed expenditures, based on the projected resource allocation from the governing board or body of the LEA (may include funds allocated via the ConApp, federal funds, and any other state or local funds allocated to the school), to address the findings of the needs assessment consistent with the state priorities, including identifying resource inequities, which may include a review of the LEAs budgeting, it's LCAP, and school-level budgeting, if applicable (described in Proposed Expenditures and Budget Summary). Employees of the schoolwide program may be deemed funded by a single cost objective.
- D. A description of how the school will determine if school needs have been met (described in the Expected Annual Measurable Outcomes and the Annual Review and Update).
 1. Annually evaluate the implementation of, and results achieved by, the schoolwide program, using data from the State's annual assessments and other indicators of academic achievement;
 2. Determine whether the schoolwide program has been effective in increasing the achievement of students in meeting the State's academic standards, particularly for those students who had been furthest from achieving the standards; and
 3. Revise the plan, as necessary, based on the results of the evaluation, to ensure continuous improvement of students in the schoolwide program.

- E. A description of how the school will ensure parental involvement in the planning, review, and improvement of the schoolwide program plan (described in Educational Partner Involvement and/or Strategies/Activities).
- F. A description of the activities the school will include to ensure that students who experience difficulty attaining proficient or advanced levels of academic achievement standards will be provided with effective, timely additional support, including measures to:
 - 1. Ensure that those students' difficulties are identified on a timely basis; and
 - 2. Provide sufficient information on which to base effective assistance to those students.
- G. For an elementary school, a description of how the school will assist preschool students in the successful transition from early childhood programs to the school.
- H. A description of how the school will use resources to carry out these components (described in the Proposed Expenditures for Strategies/Activities).
- I. A description of any other activities and objectives as established by the SSC (described in the Strategies/Activities).

Authority Cited: Title 34 of the *Code of Federal Regulations (34 CFR)*, sections 200.25-26, and 200.29, and sections-1114(b)(7)(A)(i)-(iii) and 1118(b) of the ESEA. *EC* sections 64001 et. seq.

Appendix B: Plan Requirements for School to CSI/ATSI Planning Requirements

For questions or technical assistance related to meeting federal school improvement planning requirements, please contact the CDE's School Improvement and Support Office at SISO@cde.ca.gov.

Comprehensive Support and Improvement

The LEA shall partner with educational partners (including principals and other school leaders, teachers, and parents) to locally develop and implement the CSI plan for the school to improve student outcomes, and specifically address the metrics that led to eligibility for CSI (Educational Partner Involvement).

The CSI plan shall:

1. Be informed by all state indicators, including student performance against state-determined long-term goals (*Sections: Goal, Identified Need, Expected Annual Measurable Outcomes, Annual Review and Update, as applicable*);
2. Include evidence-based interventions (*Sections: Strategies/Activities, Annual Review and Update, as applicable*) (For resources related to evidence-based interventions, see the U.S. Department of Education's "Using Evidence to Strengthen Education Investments" at <https://www2.ed.gov/fund/grant/about/discretionary/2023-non-regulatory-guidance-evidence.pdf>);

Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments

3. Be based on a school-level needs assessment (*Sections: Goal, Identified Need, Expected Annual Measurable Outcomes, Annual Review and Update, as applicable*); and
4. Identify resource inequities, which may include a review of LEA- and school-level budgeting, to be addressed through implementation of the CSI plan (*Sections: Goal, Identified Need, Expected Annual Measurable Outcomes, Planned Strategies/Activities; and Annual Review and Update, as applicable*).

Authority Cited: Sections 1003(e)(1)(A), 1003(i), 1111(c)(4)(B), and 1111(d)(1) of the ESSA.

Single School Districts and Charter Schools Eligible for ESSA School Improvement

Single school districts (SSDs) or charter schools that are eligible for CSI, TSI, or ATSI, shall develop a SPSA that addresses the applicable requirements above as a condition of receiving funds (*EC Section 64001[a]* as amended by Assembly Bill 716, effective January 1, 2019).

However, a SSD or a charter school may streamline the process by combining state and federal requirements into one document which may include the LCAP and all federal planning requirements, provided that the combined plan is able to demonstrate that the legal requirements for each of the plans is met (*EC Section 52062[a]* as amended by AB 716, effective January 1, 2019).

Planning requirements for single school districts and charter schools choosing to exercise this option are available in the LCAP Instructions.

Authority Cited: *EC* sections 52062(a) and 64001(a), both as amended by AB 716, effective January 1, 2019.

CSI Resources

For additional CSI resources, please see the following links:

- **CSI Planning Requirements** (see Planning Requirements tab):
<https://www.cde.ca.gov/sp/sw/t1/csi.asp>
- **CSI Webinars**: <https://www.cde.ca.gov/sp/sw/t1/csiwebinars.asp>
- **CSI Planning Summary for Charters and Single-school Districts**:
<https://www.cde.ca.gov/sp/sw/t1/csiplansummary.asp>

Additional Targeted Support and Improvement

A school eligible for ATSI shall:

1. Identify resource inequities, which may include a review of LEA- and school-level budgeting, which will be addressed through implementation of its TSI plan (*Sections: Goal, Identified Need, Expected Annual Measurable Outcomes, Planned Strategies/Activities, and Annual Review and Update, as applicable*).

Authority Cited: Sections 1003(e)(1)(B), 1003(i), 1111(c)(4)(B), and 1111(d)(2)(c) of the ESSA.

Single School Districts and Charter Schools Eligible for ESSA School Improvement

Single school districts (SSDs) or charter schools that are eligible for CSI, TSI, or ATSI, shall develop a SPSA that addresses the applicable requirements above as a condition of receiving funds (*EC Section 64001[a]* as amended by Assembly Bill [AB] 716, effective January 1, 2019).

However, a SSD or a charter school may streamline the process by combining state and federal requirements into one document which may include the local control and accountability plan (LCAP) and all federal planning requirements, provided that the combined plan is able to demonstrate that the legal requirements for each of the plans is met (*EC Section 52062[a]* as amended by AB 716, effective January 1, 2019).

Planning requirements for single school districts and charter schools choosing to exercise this option are available in the LCAP Instructions.

Authority Cited: *EC* sections 52062(a) and 64001(a), both as amended by AB 716, effective January 1, 2019.

ATSI Resources:

For additional ATSI resources, please see the following CDE links:

- ATSI Planning Requirements (see Planning Requirements tab):
<https://www.cde.ca.gov/sp/sw/t1/tsi.asp>
- ATSI Planning and Support Webinar:
<https://www.cde.ca.gov/sp/sw/t1/documents/atsiplanningwebinar22.pdf>
- ATSI Planning Summary for Charters and Single-school Districts:
<https://www.cde.ca.gov/sp/sw/t1/atsiplansummary.asp>

Appendix C: Select State and Federal Programs

For a list of active programs, please see the following links:

- Programs included on the ConApp: <https://www.cde.ca.gov/fg/aa/co/>
- ESSA Title I, Part A: School Improvement: <https://www.cde.ca.gov/sp/sw/t1/schoolsupport.asp>
- Available Funding: <https://www.cde.ca.gov/fg/fo/af/>

Updated by the California Department of Education, October 2023



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Dr. Jennifer Izant Gonzales, Director, Alternative Education

SUBJECT: School Plan for Student Achievement (SPSA) for the Santa Cruz COE
Alternative Education Community Schools

BACKGROUND

California Education Code § 64001(i) requires that the School Plan for Student Achievement shall be reviewed and approved by the governing board or body of the local educational agency at a regularly scheduled meeting whenever there are material changes that affect the academic program for pupils covered by programs identified in this part.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve the SPSA plan.

School Year: 2025-26

School Plan for Student Achievement (SPSA)

School Name	County-District-School (CDS) Code	Schoolsite Council (SSC) Approval Date	Local Board Approval Date
Santa Cruz County Community School	44-10447-4430278	10/15/2025	

The School Plan for Student Achievement (SPSA) is a strategic plan that maximizes the resources available to the school while minimizing duplication of effort with the ultimate goal of increasing student achievement. SPSA development should be aligned with and inform the Local Control and Accountability Plan (LCAP) process.

This SPSA template consolidates all school-level planning efforts into one plan for programs funded through the Consolidated Application (ConApp), and for federal Additional Targeted Support and Improvement (ATSI), pursuant to California Education Code (EC) Section 64001 and the Elementary and Secondary Education Act (ESEA) as amended by the Every Student Succeeds Act (ESSA). This template is designed to meet schoolwide program planning requirements for both the SPSA and federal ATSI planning requirements.

California’s ESSA State Plan supports the state’s approach to improving student group performance through the utilization of federal resources. Schools use the SPSA to document their approach to maximizing the impact of federal investments in support of underserved students. The implementation of ESSA in California presents an opportunity for schools to innovate with their federally-funded programs and align them with the priority goals of the school and the local educational agency (LEA) that are being realized under the state’s Local Control Funding Formula (LCFF).

The LCFF provides schools and LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The SPSA planning process supports continuous cycles of action, reflection, and improvement. Consistent with EC 64001(g)(1), the Schoolsite Council (SSC) is required to develop and annually review the SPSA, establish an annual budget, and make modifications to the plan that reflect changing needs and priorities, as applicable.

This plan is being used by Santa Cruz County Community School for meeting the following ESSA planning requirements in alignment with the LCAP and other federal, state, and local programs:

Schoolwide Program

This template is based on the December, 2023 CDE revision of the School Plan for Student Achievement. Some modifications have been made to inform the SPSA development process.

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Plan Description

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Briefly describe your school's plan for effectively meeting ESSA's planning requirements in alignment with the Local Control and Accountability Plan (LCAP) and other federal, state, and local programs.

This plan is being used by Santa Cruz County Community School for meeting the following ESSA planning requirements in alignment with the LCAP and other federal, state, and local programs:

Schoolwide Program

The Santa Cruz County Office of Education will support the academic and social-emotional growth and achievement of all students. Our program actively engages in needs assessments to find areas of growth specifically through disaggregating student performance data and from directly surveying and talking with our students, families, staff, and community. The School Plan for Student Achievement (SPSA) aligns with continuous improvement efforts including the Local Control Accountability Plan (LCAP) and the Western Association of Schools and Colleges (WASC) plan.

Educational Partner Involvement

How, when, and with whom did Santa Cruz County Community School consult as part of the planning process for this SPSA/Annual Review and Update?

Involvement Process for the SPSA and Annual Review and Update

The School Site Council met to review the goals and progress of the actions of the SPSA. The Santa Cruz COE Alternative Education department partners with our community to continuously evaluate and improve our programs. We have been extremely grateful to our families, students, and community for continuously engaging in the feedback and planning process. Annually, we review progress regarding improvement plans and solicit feedback through surveys, meetings, and student focus groups. During Spring 2025, as a community, we reviewed our schoolwide goals through the Western Association of Schools and Colleges (WASC) self-study process, and we also reviewed our LCAP goals. Our SPSA goals and actions are aligned to our LCAP goals.

Comprehensive Needs Assessment Components

Identify and describe any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

California School Dashboard (Dashboard) Indicators

Referring to the California School Dashboard (Dashboard), any state indicator for which overall performance was in the "Red" or "Orange" performance category.

According to the 2024 CA School Dashboard there are no categories in the red.

Referring to the California School Dashboard (Dashboard), any state indicator for which performance for any student group was two or more performance levels below the "all student" performance.

Student groups in the red or very low according to the 2024 Santa Cruz County Community Dashboard:

- Graduation Rate for students with disabilities
- EL Progress for Long-Term English Language Learners
- CCI for the following student groups, English Learners, Long-term English Language Learners, socioeconomically disadvantaged, and students with disabilities

Other Needs

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In addition to Dashboard data, other needs may be identified using locally collected data developed by the LEA to measure pupil outcomes.

Goals, Strategies, & Proposed Expenditures

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Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 1

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

Student achievement
Provide access and support to a rigorous and engaging educational experience that meets the needs of our diverse learners.

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

#1 Cultivate a love of learning in all students through a personalized, rigorous, and engaging educational experience that is inclusive, culturally responsive, and standards-aligned to promote individual growth during and after high school.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Our local assessments and the state assessments reveal our students enter our programs below or significantly below grade level in English Language Arts and Mathematics. With this in mind, it is most important for us to continue to provide a rigorous and engaging learning experience that connects with each student and ignites a desire to learn. Additionally, our local data has shown that discrepancies between student group performance is narrowing and we attribute this to additional support in our classrooms.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
Academic Achievement Data	2024-2025 Star Renaissance Student Median Growth Percentile: Reading All: 55.13 EL: 50.22 Special Education: 54.43 Low Income: 54.94 White: 56.93 Math All: 48.72 EL: 46.91 Special Education: 49.71 Low Income: 48.85 White: 51.9	Student median growth percentile for Reading and Math for all students will fall within 5 percentage points of 50%. Maintain that no student group falls below 5% of the "All" group. Student Growth Percentile, or SGP, compares a student's growth to that of their academic peers nationwide. Academic peers are students in the same grade with a similar scaled score on a Star assessment at the beginning of the time period being examined.
English Learner Reclassification Rate	0-8 students reclassified annually	5-10 students reclassified annually.

Strategies/Activities

Complete the Strategy/Activity Table with each of your school’s strategies/activities. Add additional rows as necessary.

Strategy/Activity #	Description	Students to be Served	Proposed Expenditures
1.1	Provide instructional support, using highly qualified classified staff to work alongside teachers to facilitate rigorous and engaging curriculum in a supportive environment.	All students including socioeconomically disadvantaged students.	285,000.00 Title I Part A: Allocation 2000-2999: Classified Personnel Salaries
1.2	Professional development including educator and administrator conferences to support curriculum and instruction and the social and emotional growth of our students.	All students including socioeconomically disadvantaged students.	19,400 Title II Part A: Improving Teacher Quality 5000-5999: Services And Other Operating Expenditures

Annual Review

SPSA Year Reviewed: 2024-25

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

Our results from the Star Renaissance participation improved during the 24-25 school year both with participation and the results. We continue to have an awesome supportive support staff ensuring the needs of our students are met.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

There were no major differences.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

No changes are being made to this goal.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 2

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

Student support services

Provide access to student support services for all students including socioeconomically disadvantaged students, foster youth and students experiencing homelessness.

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

#3 Through collaborative partnerships with families, students, community organizations, including our local community college, and our local workforce, we will promote confident learners who are prepared for success in college, career, and beyond.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

School connectedness, social-emotional well-being, and connection to services

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
Graduation Rate	According to the 2024 Dashboard, our SC Community Dashboard shows a four year grad rate of 72.7% and 89.9% for our one year cohort.	Maintain a one year graduation rate at or above 85%.

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/Activity #	Description	Students to be Served	Proposed Expenditures
2.1	Provide a network of support for students in foster youth and experiencing homelessness.	All students including socioeconomically disadvantaged, students in transition, and foster youth.	20,000 Title I Part A: Allocation 2000-2999: Classified Personnel Salaries Student Support Services/Case Managers
2.2	Contracts with community organizations to provide engaging enrichment activities, career exploration, and student self empowerment activities.	All students including socioeconomically disadvantaged students.	50,000 Title I Part A: Allocation 5000-5999: Services And Other Operating Expenditures

Annual Review

SPSA Year Reviewed: 2024-25

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

Providing support and student engagement and empowerment opportunities through community partnerships and our partnership with our foster youth and students in transition team is integral to student success. Our one-year graduation rate continues to remain high. The foster youth and SIT case managers work directly with students, staff, and families. Additionally, the case managers provide professional learning as well as resources for our Alternative Education team. Our educational partners continue to emphasize the importance of community partnerships.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

No major differences to report.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

No changes will be made to this goal.

Budget Summary

Complete the Budget Summary Table below. Schools may include additional information, and adjust the table as needed. The Budget Summary is required for schools funded through the Consolidated Application (ConApp).

Budget Summary

DESCRIPTION	AMOUNT
Total Funds Provided to the School Through the Consolidated Application	\$374,400.00
Total Funds Budgeted for Strategies to Meet the Goals in the SPSA	\$374,400.00
Total Federal Funds Provided to the School from the LEA for CSI	\$

Other Federal, State, and Local Funds

List the additional Federal programs that the school includes in the schoolwide program. Adjust the table as needed.

Note: If the school is not operating a Title I schoolwide program, this section is not applicable and may be deleted.

Federal Programs	Allocation (\$)
Title I Part A: Allocation	\$355,000.00
Title II Part A: Improving Teacher Quality	\$19,400.00

Subtotal of additional federal funds included for this school: \$374,400.00

List the State and local programs that the school is including in the schoolwide program. Duplicate the table as needed.

State or Local Programs	Allocation (\$)
-------------------------	-----------------

Subtotal of state or local funds included for this school: \$

Total of federal, state, and/or local funds for this school: \$374,400.00

Budgeted Funds and Expenditures in this Plan

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The tables below are provided to help the school track expenditures as they relate to funds budgeted to the school.

Funds Budgeted to the School by Funding Source

Funding Source	Amount	Balance
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Expenditures by Funding Source

Funding Source	Amount
Title I Part A: Allocation	355,000.00
Title II Part A: Improving Teacher Quality	19,400.00

Expenditures by Budget Reference

Budget Reference	Amount
2000-2999: Classified Personnel Salaries	305,000.00
5000-5999: Services And Other Operating Expenditures	69,400.00

Expenditures by Budget Reference and Funding Source

Budget Reference	Funding Source	Amount
2000-2999: Classified Personnel Salaries	Title I Part A: Allocation	305,000.00
5000-5999: Services And Other Operating Expenditures	Title I Part A: Allocation	50,000.00
5000-5999: Services And Other Operating Expenditures	Title II Part A: Improving Teacher Quality	19,400.00

Expenditures by Goal

Goal Number	Total Expenditures
Goal 1	304,400.00
Goal 2	70,000.00

Instructions

The School Plan for Student Achievement (SPSA) is a strategic plan that maximizes the resources available to the school while minimizing duplication of effort with the ultimate goal of increasing student achievement. SPSA development should be aligned with and inform the Local Control and Accountability Plan (LCAP) process.

This SPSA template consolidates all school-level planning efforts into one plan for programs funded through the Consolidated Application (ConApp) pursuant to California *Education Code (EC)* Section 64001 and the Elementary and Secondary Education Act (ESEA) as amended by the Every Student Succeeds Act (ESSA). This template is designed to meet schoolwide program planning requirements.

California's ESSA State Plan supports the state's approach to improving student group performance through the utilization of federal resources. Schools use the SPSA to document their approach to maximizing the impact of federal investments in support of underserved students. The implementation of ESSA in California presents an opportunity for schools to innovate with their federally-funded programs and align them with the priority goals of the school and the local educational agency (LEA) that are being realized under the state's Local Control Funding Formula (LCFF).

The LCFF provides schools and LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The SPSA planning process supports continuous cycles of action, reflection, and improvement. Consistent with *EC* 64001(g)(1), the Schoolsite Council (SSC) is required to develop and annually review the SPSA, establish an annual budget, and make modifications to the plan that reflect changing needs and priorities, as applicable.

For questions related to specific sections of the template, please see instructions below.

Instructions: Table of Contents

- Plan Description
- Educational Partner Involvement
- Comprehensive Needs Assessment
- Goals, Strategies/Activities, and Expenditures
- Annual Review
- Budget Summary
- Appendix A: Plan Requirements for Title I Schoolwide Programs
- Appendix B: Select State and Federal Programs

For additional questions or technical assistance related to LEA and school planning, please contact the CDE's Local Agency Systems Support Office, at LCFF@cde.ca.gov.

For programmatic or policy questions regarding Title I schoolwide planning, please contact the LEA, or the CDE's Title I Policy and Program Guidance Office at TITLEI@cde.ca.gov.

Plan Description

Briefly describe the school's plan to effectively meet the ESSA requirements in alignment with the LCAP and other federal, state, and local programs.

Additional CSI Planning Requirements:

Schools eligible for CSI must briefly describe the purpose of this plan by stating that this plan will be used to meet federal CSI planning requirements.

Additional ATSI Planning Requirements:

Schools eligible for ATSI must briefly describe the purpose of this plan by stating that this plan will be used to meet federal ATSI planning requirements.

Educational Partner Involvement

Meaningful involvement of parents, students, and other stakeholders is critical to the development of the SPSA and the budget process. Within California, these stakeholders are referred to as educational partners. Schools must share the SPSA with school site-level advisory groups, as applicable (e.g., English Learner Advisory committee, student advisory groups, tribes and tribal organizations present in the community, as appropriate, etc.) and seek input from these advisory groups in the development of the SPSA.

The Educational Partner Engagement process is an ongoing, annual process. Describe the process used to involve advisory committees, parents, students, school faculty and staff, and the community in the development of the SPSA and the annual review and update.

Additional CSI Planning Requirements:

When completing this section for CSI, the LEA must partner with the school and its educational partners in the development and implementation of this plan.

Additional ATSI Planning Requirements:

This section meets the requirements for ATSI.

Resource Inequities

This section is required for all schools eligible for ATSI and CSI.

Additional CSI Planning Requirements:

- Schools eligible for CSI must identify resource inequities, which may include a review of LEA- and school-level budgeting as a part of the required school-level needs assessment.
- Identified resource inequities must be addressed through implementation of the CSI plan.
- Briefly identify and describe any resource inequities identified as a result of the required school-level needs assessment and summarize how the identified resource inequities are addressed in the SPSA.

Additional ATSI Planning Requirements:

- Schools eligible for ATSI must identify resource inequities, which may include a review of LEA- and school-level budgeting as a part of the required school-level needs assessment.
- Identified resource inequities must be addressed through implementation of the ATSI plan.
- Briefly identify and describe any resource inequities identified as a result of the required school-level needs assessment and summarize how the identified resource inequities are addressed in the SPSA.

Comprehensive Needs Assessment

Referring to the California School Dashboard (Dashboard), identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. In addition to Dashboard data, other needs may be identified using locally collected data developed by the LEA to measure pupil outcomes.

SWP Planning Requirements:

When completing this section for SWP, the school shall describe the steps it is planning to take to address these areas of low performance and performance gaps to improve student outcomes.

Completing this section fully addresses all SWP relevant federal planning requirements.

CSI Planning Requirements:

When completing this section for CSI, the LEA shall describe the steps the LEA will take to address the areas of low performance, low graduation rate, and/or performance gaps for the school to improve student outcomes.

Completing this section fully addresses all relevant federal planning requirements for CSI.

ATSI Planning Requirements:

Completing this section fully addresses all relevant federal planning requirements for ATSI.

Goals, Strategies/Activities, and Expenditures

In this section, a school provides a description of the annual goals to be achieved by the school. This section also includes descriptions of the specific planned strategies/activities a school will take to meet the identified goals, and a description of the expenditures required to implement the specific strategies and activities.

Additional CSI Planning Requirements:

When completing this section to meet federal planning requirements for CSI, improvement goals must also align with the goals, actions, and services in the LEA’s LCAP.

Additional ATSI Planning Requirements:

When completing this section to meet federal planning requirements for ATSI, improvement goals must also align with the goals, actions, and services in the LEA's LCAP.

Goal

Well-developed goals will clearly communicate to educational partners what the school plans to accomplish, what the school plans to do in order to accomplish the goal, and how the school will know when it has accomplished the goal. A goal should be specific enough to be measurable in either quantitative or qualitative terms. Schools should assess the performance of their student groups when developing goals and the related strategies/activities to achieve such goals. SPSA goals should align to the goals and actions in the LEA's LCAP.

A goal is a broad statement that describes the desired result to which all strategies/activities are directed. A goal answers the question: What is the school seeking to achieve?

It can be helpful to use a framework for writing goals such as the S.M.A.R.T. approach.

A S.M.A.R.T. goal is:

- **Specific,**
- **Measurable,**
- **Achievable,**
- **Realistic, and**
- **Time-bound.**

A level of specificity is needed in order to measure performance relative to the goal as well as to assess whether it is reasonably achievable. Including time constraints, such as milestone dates, ensures a realistic approach that supports student success.

A school may number the goals using the "Goal #" for ease of reference.

Additional CSI Planning Requirements:

Completing this section as described above fully addresses all relevant federal CSI planning requirements.

Additional ATSI Planning Requirements:

Completing this section as described above fully addresses all relevant federal ATSI planning requirements.

Identified Need

Describe the basis for establishing the goal. The goal should be based upon an analysis of verifiable state data, including local and state indicator data from the Dashboard and data from the School Accountability Report Card, including local data voluntarily collected by districts to measure pupil achievement.

Additional CSI Planning Requirements:

Completing this section as described above fully addresses all relevant federal CSI planning requirements.

Additional ATSI Planning Requirements:

Completing this section as described above fully addresses all relevant federal ATSI planning requirements.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that the school will use as a means of evaluating progress toward accomplishing the goal. A school may identify metrics for specific student groups. Include in the

baseline column the most recent data associated with the metric or indicator available at the time of adoption of the SPSA. The most recent data associated with a metric or indicator includes data reported in the annual update of the SPSA. In the subsequent Expected Outcome column, identify the progress the school intends to make in the coming year.

Additional CSI Planning Requirements:

When completing this section for CSI, the school must include school-level metrics related to the metrics that led to the school's eligibility for CSI.

Additional ATSI Planning Requirements:

Completing this section as described above fully addresses all relevant federal ATSI planning requirements.

Strategies/Activities Table

Describe the strategies and activities being provided to meet the goal.

Complete the table as follows:

- **Strategy/Activity #:** Number the strategy/activity using the "Strategy/Activity #" for ease of reference.
- **Description:** Describe the strategy/activity.
- **Students to be Served:** Identify in the Strategy/Activity Table either All Students or one or more specific student groups that will benefit from the strategies and activities. ESSA Section 1111(c)(2) requires the schoolwide plan to identify either "All Students" or one or more specific student groups, including socioeconomically disadvantaged students, students from major racial and ethnic groups, students with disabilities, and English learners.
- **Proposed Expenditures:** List the amount(s) for the proposed expenditures. Proposed expenditures that are included more than once in a SPSA should be indicated as a duplicated expenditure and include a reference to the goal and strategy/activity where the expenditure first appears in the SPSA. Pursuant to *EC* Section 64001(g)(3)(C), proposed expenditures, based on the projected resource allocation from the governing board or governing body of the LEA, to address the findings of the needs assessment consistent with the state priorities including identifying resource inequities which may include a review of the LEA's budgeting, its LCAP, and school-level budgeting, if applicable.
- **Funding Sources:** List the funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal, identify the Title and Part, as applicable), Other State, and/or Local.

Planned strategies/activities address the findings of the comprehensive needs assessment consistent with state priorities and resource inequities, which may have been identified through a review of the LEA's budgeting, its LCAP, and school-level budgeting, if applicable.

Additional CSI Planning Requirements:

- When completing this section for CSI, this plan must include evidence-based interventions and align to the goals, actions, and services in the LEA's LCAP.
- When completing this section for CSI, this plan must address through implementation, identified resource inequities, which may have been identified through a review of LEA- and school-level budgeting.

Note: Federal school improvement funds for CSI shall not be used in schools identified for TSI or ATSI. In addition, funds for CSI shall not be used to hire additional permanent staff.

Additional ATSI Planning Requirements:

- When completing this section for ATSI, this plan must include evidence-based interventions and align with the goals, actions, and services in the LEA's LCAP.

- When completing this section for ATSI, this plan must address through implementation, identified resource inequities, which may have been identified through a review of LEA- and school-level budgeting.
- When completing this section for ATSI, at a minimum, the student groups to be served shall include the student groups that are consistently underperforming, for which the school received the ATSI designation.

Note: Federal school improvement funds for CSI shall not be used in schools identified for ATSI. Schools eligible for ATSI do not receive funding but are required to include evidence-based interventions and align with the goals, actions, and services in the LEA's LCAP.

Annual Review

In the following Goal Analysis prompts, identify any material differences between what was planned and what actually occurred as well as significant changes in strategies/activities and/or expenditures from the prior year. This annual review and analysis should be the basis for decision-making and updates to the plan.

Goal Analysis

Using actual outcome data, including state indicator data from the Dashboard, analyze whether the planned strategies/activities were effective in achieving the goal. Respond to the prompts as instructed. Respond to the following prompts relative to this goal.

- Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.
- Briefly describe any major differences between the intended implementation and/or material difference between the budgeted expenditures to implement the strategies/activities to meet the articulated goal.
- Describe any changes that will be made to the goal, expected annual measurable outcomes, metrics/indicators, or strategies/activities to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard, as applicable. Identify where those changes can be found in the SPSA.

Note: *If the school is in the first year of implementing the goal, the Annual Review section is not required and this section may be left blank and completed at the end of the year after the plan has been executed.*

Additional CSI Planning Requirements:

- When completing this section for CSI, any changes made to the goals, annual measurable outcomes, metrics/indicators, or strategies/activities, shall meet the federal CSI planning requirements.
- CSI planning requirements are listed under each section of the Instructions. For example, as a result of the Annual Review and Update, if changes are made to a goal(s), see the Goal section for CSI planning requirements.

Additional ATSI Planning Requirements:

- When completing this section for ATSI, any changes made to the goals, annual measurable outcomes, metrics/indicators, or strategies/activities, shall meet the federal ATSI planning requirements.
- ATSI planning requirements are listed under each section of the Instructions. For example, as a result of the Annual Review and Update, if changes are made to a goal(s), see the Goal section for ATSI planning requirements.

Budget Summary

In this section, a school provides a brief summary of the funding allocated to the school through the ConApp and/or other funding sources as well as the total amount of funds for proposed expenditures described in the SPSA. The Budget Summary is required for schools funded through the ConApp.

Note: If the school is not operating a Title I schoolwide program, this section is not applicable and may be deleted.

Additional CSI Planning Requirements:

- From its total allocation for CSI, the LEA may distribute funds across its schools that are eligible for CSI to support implementation of this plan. In addition, the LEA may retain a portion of its total allocation to support LEA-level expenditures that are directly related to serving schools eligible for CSI.

Note: CSI funds may not be expended at or on behalf of schools not eligible for CSI.

Additional ATSI Planning Requirements:

Note: Federal funds for CSI shall not be used in schools eligible for ATSI.

Budget Summary Table

A school receiving funds allocated through the ConApp should complete the Budget Summary Table as follows:

- **Total Funds Provided to the School Through the ConApp:** This amount is the total amount of funding provided to the school through the ConApp for the school year. The school year means the fiscal year for which a SPSA is adopted or updated.
- **Total Funds Budgeted for Strategies to Meet the Goals in the SPSA:** This amount is the total of the proposed expenditures from all sources of funds associated with the strategies/activities reflected in the SPSA. To the extent strategies/activities and/or proposed expenditures are listed in the SPSA under more than one goal, the expenditures should be counted only once.

A school receiving funds from its LEA for CSI should complete the Budget Summary Table as follows:

- **Total Federal Funds Provided to the School from the LEA for CSI:** This amount is the total amount of funding provided to the school from the LEA for the purpose of developing and implementing the CSI plan for the school year set forth in the CSI LEA Application for which funds were received.

Appendix A: Plan Requirements

Schoolwide Program Requirements

This School Plan for Student Achievement (SPSA) template meets the requirements of a schoolwide program plan. The requirements below are for planning reference.

A school that operates a schoolwide program and receives funds allocated through the ConApp is required to develop a SPSA. The SPSA, including proposed expenditures of funds allocated to the school through the ConApp, must be reviewed annually and updated by the Schoolsite Council (SSC). The content of a SPSA must be aligned with school goals for improving student achievement.

Requirements for Development of the Plan

- I. The development of the SPSA shall include both of the following actions:
 - A. Administration of a comprehensive needs assessment that forms the basis of the school's goals contained in the SPSA.
 1. The comprehensive needs assessment of the entire school shall:
 - a. Include an analysis of verifiable state data, consistent with all state priorities as noted in Sections 52060 and 52066, and informed by all indicators described in Section 1111(c)(4)(B) of the federal Every Student Succeeds Act, including pupil performance against state-determined long-term goals. The school may include data voluntarily developed by districts to measure pupil outcomes (described in the Identified Need).
 - b. Be based on academic achievement information about all students in the school, including all groups under §200.13(b)(7) and migratory children as defined in section 1309(2) of the ESEA, relative to the State's academic standards under §200.1 to:
 - i. Help the school understand the subjects and skills for which teaching and learning need to be improved.
 - ii. Identify the specific academic needs of students and groups of students who are not yet achieving the State's academic standards.
 - iii. Assess the needs of the school relative to each of the components of the schoolwide program under §200.28.
 - iv. Develop the comprehensive needs assessment with the participation of individuals who will carry out the schoolwide program plan.
 - v. Document how it conducted the needs assessment, the results it obtained, and the conclusions it drew from those results.
 - B. Identification of the process for evaluating and monitoring the implementation of the SPSA and progress towards accomplishing the goals set forth in the SPSA (described in the Expected Annual Measurable Outcomes and Annual Review and Update).

Requirements for the Plan

- II. The SPSA shall include the following:
 - A. Goals set to improve pupil outcomes, including addressing the needs of student groups as identified through the needs assessment.
 - B. Evidence-based strategies, actions, or services (described in Strategies and Activities)

1. A description of the strategies that the school will be implementing to address school needs, including a description of how such strategies will:
 - a. Provide opportunities for all children including each of the subgroups of students to meet the challenging state academic standards
 - b. Use methods and instructional strategies that:
 - i. Strengthen the academic program in the school,
 - ii. Increase the amount and quality of learning time, and
 - iii. Provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education.
 - c. Address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards, so that all students demonstrate at least proficiency on the State's academic standards through activities which may include:
 - i. Strategies to improve students' skills outside the academic subject areas;
 - ii. Preparation for and awareness of opportunities for postsecondary education and the workforce;
 - iii. Implementation of a schoolwide tiered model to prevent and address problem behavior;
 - iv. Professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data; and
 - v. Strategies for assisting preschool children in the transition from early childhood education programs to local elementary school programs.
- C. Proposed expenditures, based on the projected resource allocation from the governing board or body of the LEA (may include funds allocated via the ConApp, federal funds, and any other state or local funds allocated to the school), to address the findings of the needs assessment consistent with the state priorities, including identifying resource inequities, which may include a review of the LEAs budgeting, it's LCAP, and school-level budgeting, if applicable (described in Proposed Expenditures and Budget Summary). Employees of the schoolwide program may be deemed funded by a single cost objective.
- D. A description of how the school will determine if school needs have been met (described in the Expected Annual Measurable Outcomes and the Annual Review and Update).
 1. Annually evaluate the implementation of, and results achieved by, the schoolwide program, using data from the State's annual assessments and other indicators of academic achievement;
 2. Determine whether the schoolwide program has been effective in increasing the achievement of students in meeting the State's academic standards, particularly for those students who had been furthest from achieving the standards; and
 3. Revise the plan, as necessary, based on the results of the evaluation, to ensure continuous improvement of students in the schoolwide program.

- E. A description of how the school will ensure parental involvement in the planning, review, and improvement of the schoolwide program plan (described in Educational Partner Involvement and/or Strategies/Activities).
- F. A description of the activities the school will include to ensure that students who experience difficulty attaining proficient or advanced levels of academic achievement standards will be provided with effective, timely additional support, including measures to:
 - 1. Ensure that those students' difficulties are identified on a timely basis; and
 - 2. Provide sufficient information on which to base effective assistance to those students.
- G. For an elementary school, a description of how the school will assist preschool students in the successful transition from early childhood programs to the school.
- H. A description of how the school will use resources to carry out these components (described in the Proposed Expenditures for Strategies/Activities).
- I. A description of any other activities and objectives as established by the SSC (described in the Strategies/Activities).

Authority Cited: Title 34 of the *Code of Federal Regulations (34 CFR)*, sections 200.25-26, and 200.29, and sections-1114(b)(7)(A)(i)-(iii) and 1118(b) of the ESEA. *EC* sections 64001 et. seq.

Appendix B: Plan Requirements for School to CSI/ATSI Planning Requirements

For questions or technical assistance related to meeting federal school improvement planning requirements, please contact the CDE's School Improvement and Support Office at SISO@cde.ca.gov.

Comprehensive Support and Improvement

The LEA shall partner with educational partners (including principals and other school leaders, teachers, and parents) to locally develop and implement the CSI plan for the school to improve student outcomes, and specifically address the metrics that led to eligibility for CSI (Educational Partner Involvement).

The CSI plan shall:

1. Be informed by all state indicators, including student performance against state-determined long-term goals (*Sections: Goal, Identified Need, Expected Annual Measurable Outcomes, Annual Review and Update, as applicable*);
2. Include evidence-based interventions (*Sections: Strategies/Activities, Annual Review and Update, as applicable*) (For resources related to evidence-based interventions, see the U.S. Department of Education's "Using Evidence to Strengthen Education Investments" at <https://www2.ed.gov/fund/grant/about/discretionary/2023-non-regulatory-guidance-evidence.pdf>);

Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments

3. Be based on a school-level needs assessment (*Sections: Goal, Identified Need, Expected Annual Measurable Outcomes, Annual Review and Update, as applicable*); and
4. Identify resource inequities, which may include a review of LEA- and school-level budgeting, to be addressed through implementation of the CSI plan (*Sections: Goal, Identified Need, Expected Annual Measurable Outcomes, Planned Strategies/Activities; and Annual Review and Update, as applicable*).

Authority Cited: Sections 1003(e)(1)(A), 1003(i), 1111(c)(4)(B), and 1111(d)(1) of the ESSA.

Single School Districts and Charter Schools Eligible for ESSA School Improvement

Single school districts (SSDs) or charter schools that are eligible for CSI, TSI, or ATSI, shall develop a SPSA that addresses the applicable requirements above as a condition of receiving funds (*EC Section 64001[a]* as amended by Assembly Bill 716, effective January 1, 2019).

However, a SSD or a charter school may streamline the process by combining state and federal requirements into one document which may include the LCAP and all federal planning requirements, provided that the combined plan is able to demonstrate that the legal requirements for each of the plans is met (*EC Section 52062[a]* as amended by AB 716, effective January 1, 2019).

Planning requirements for single school districts and charter schools choosing to exercise this option are available in the LCAP Instructions.

Authority Cited: *EC* sections 52062(a) and 64001(a), both as amended by AB 716, effective January 1, 2019.

CSI Resources

For additional CSI resources, please see the following links:

- **CSI Planning Requirements** (see Planning Requirements tab):
<https://www.cde.ca.gov/sp/sw/t1/csi.asp>
- **CSI Webinars:** <https://www.cde.ca.gov/sp/sw/t1/csiwebinars.asp>
- **CSI Planning Summary for Charters and Single-school Districts:**
<https://www.cde.ca.gov/sp/sw/t1/csiplansummary.asp>

Additional Targeted Support and Improvement

A school eligible for ATSI shall:

1. Identify resource inequities, which may include a review of LEA- and school-level budgeting, which will be addressed through implementation of its TSI plan (*Sections: Goal, Identified Need, Expected Annual Measurable Outcomes, Planned Strategies/Activities, and Annual Review and Update, as applicable*).

Authority Cited: Sections 1003(e)(1)(B), 1003(i), 1111(c)(4)(B), and 1111(d)(2)(c) of the ESSA.

Single School Districts and Charter Schools Eligible for ESSA School Improvement

Single school districts (SSDs) or charter schools that are eligible for CSI, TSI, or ATSI, shall develop a SPSA that addresses the applicable requirements above as a condition of receiving funds (*EC Section 64001[a]* as amended by Assembly Bill [AB] 716, effective January 1, 2019).

However, a SSD or a charter school may streamline the process by combining state and federal requirements into one document which may include the local control and accountability plan (LCAP) and all federal planning requirements, provided that the combined plan is able to demonstrate that the legal requirements for each of the plans is met (*EC Section 52062[a]* as amended by AB 716, effective January 1, 2019).

Planning requirements for single school districts and charter schools choosing to exercise this option are available in the LCAP Instructions.

Authority Cited: *EC* sections 52062(a) and 64001(a), both as amended by AB 716, effective January 1, 2019.

ATSI Resources:

For additional ATSI resources, please see the following CDE links:

- ATSI Planning Requirements (see Planning Requirements tab):
<https://www.cde.ca.gov/sp/sw/t1/tsi.asp>
- ATSI Planning and Support Webinar:
<https://www.cde.ca.gov/sp/sw/t1/documents/atsiplanningwebinar22.pdf>
- ATSI Planning Summary for Charters and Single-school Districts:
<https://www.cde.ca.gov/sp/sw/t1/atsiplansummary.asp>

Appendix C: Select State and Federal Programs

For a list of active programs, please see the following links:

- Programs included on the ConApp: <https://www.cde.ca.gov/fg/aa/co/>
- ESSA Title I, Part A: School Improvement: <https://www.cde.ca.gov/sp/sw/t1/schoolsupport.asp>
- Available Funding: <https://www.cde.ca.gov/fg/fo/af/>

Updated by the California Department of Education, October 2023



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools

SUBJECT: Retirement Recognitions

BACKGROUND

The Board will recognize the important contributions of the following Santa Cruz County Office of Education employee who will be retiring this December:

- Liann Reyes, Deputy Superintendent-Business Services
- Laurie Stewart, Administrative Assistant, Educational Services

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Receive presentation.



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION

Retirement Recognitions

December 18, 2025

Retirees

- Laurie Stewart

- Liann Reyes



Laurie Stewart

**Administrative Assistant
Educational Services**

25 Years of Service at the COE



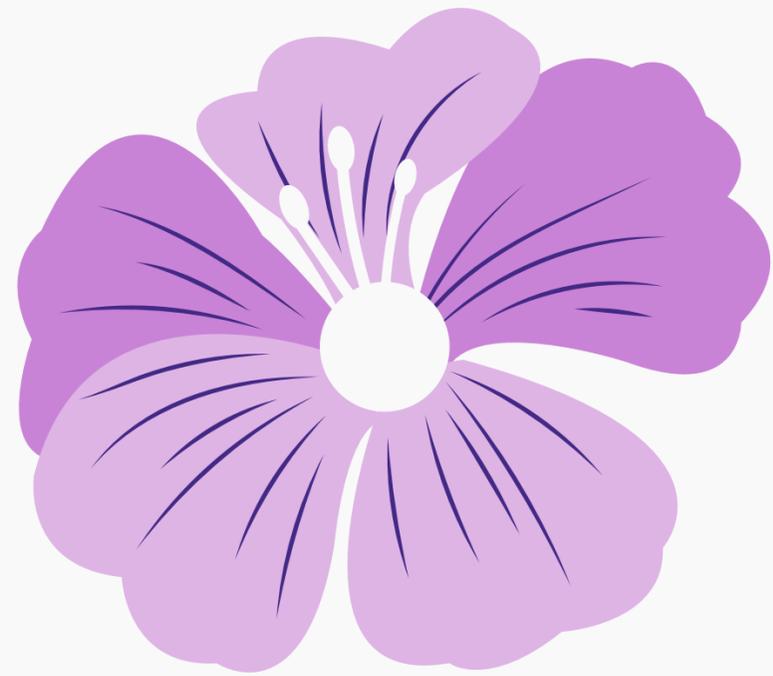


Liann Reyes

Deputy Superintendent, Business Services

22 Years of Service in Education





THANK YOU!

For your many decades of dedication to our students



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Dr. Michael Paynter, Executive Director, Student Support Services
Lauren Fein, Director of Behavioral Health,
Hayley Newman, School Climate and Wellness Manager

SUBJECT: Countywide Systems of Support for our Students

BACKGROUND

This presentation will provide an overview of Santa Cruz County’s integrated ,countywide systems designed to support the social-emotional and mental health needs of our students. The presentation highlights the development and expansion of the High School Wellness Center Initiative, where students can access immediate support, prevention services, and connections to long-term care.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Receive presentation.



SANTA CRUZ
COUNTY OFFICE OF
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DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent, Business Services
Melissa Lopez, Director, Fiscal Services

SUBJECT: First Interim Financial Report

BACKGROUND

In accordance with Education Code § 1240(L), the Superintendent is required to certify the first interim financial report and present it for the Board to review in open session.

FUNDING IMPLICATIONS

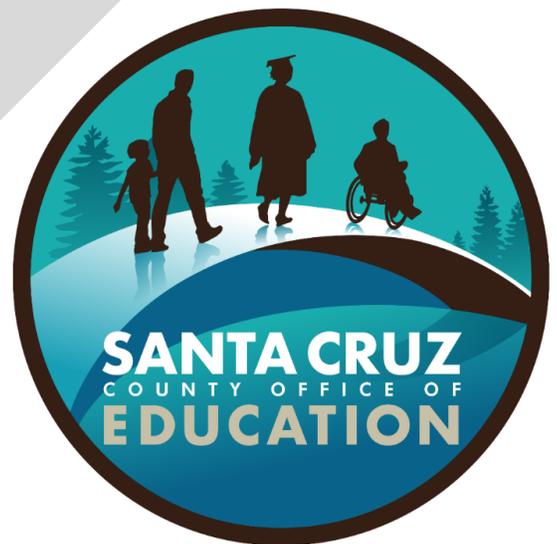
Included herein.

RECOMMENDATION

Receive report.

2025-26

First Interim



December 18, 2025

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: _____ Date: _____
County Superintendent or Designee
Printed Name: Dr. Faris Sabbah Title: County Superintendent

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 18, 2025 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Melissa Lopez Telephone: (831) 466-5616
Title: Director, Fiscal Services E-mail: mlopez@santacruzcoe.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected Funded ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected funded ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2025-26)	898.92	896.13	-0.3%	Met
1st Subsequent Year (2026-27)	875.11	865.60	-1.1%	Met
2nd Subsequent Year (2027-28)	867.30	849.73	-2.0%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2025-26)	97.79	97.79	0.0%	Met
1st Subsequent Year (2026-27)	97.79	97.80	0.0%	Met
2nd Subsequent Year (2027-28)	97.79	97.80	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2025-26)	34,155.80	33,735.98	-1.2%	Met
1st Subsequent Year (2026-27)	33,889.61	33,473.63	-1.2%	Met
2nd Subsequent Year (2027-28)	33,626.09	33,213.90	-1.2%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2025-26)	0.00	199.75	New	Not Met
1st Subsequent Year (2026-27)	0.00	199.75	New	Not Met
2nd Subsequent Year (2027-28)	0.00	235.00	New	Not Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Alternative Education programs are experiencing declining enrollment, with the most significant decrease related to juvenile court programs. The 2025-26 Adopted Budget showed an estimated 215 ADA for the Career Advancement Charter based on 100% funding. After budget adoption, the non-classroom based funding determination for 2025-26 and 2026-27 was approved at 85% funding by CDE. Charter ADA of 199.75 represents 85% of anticipated 235 ADA.

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

County Office LCFF Revenue Standard Percentage Range:

2A. Calculating the County Office's Projected Change in LCFF Revenue

DATAENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals			
	Current Year (2025-26)	37,557,362.00	39,138,621.00		
1st Subsequent Year (2026-27)	37,128,697.00	36,958,200.00	-5%	Met	
2nd Subsequent Year (2027-28)	37,292,234.00	36,736,241.00	-1.5%	Met	

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

DATAENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
 (required if NOT met)

2025-26 Adopted Budget included a conservative estimate for the Alternative Education Unduplicated Pupil Percentage (UPP) at 49.99%. Based on current year census data, the UPP is now estimated at 67.63%; increasing the LCFF supplemental and concentration funding. LCFF revenue increase is only reflected in the current year, both subsequent years continue to anticipate a lower 49.99% UPP.

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range:

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2025-26)	56,878,788.89	57,336,538.36	.8%	Met
1st Subsequent Year (2026-27)	54,569,678.94	56,612,239.86	3.7%	Met
2nd Subsequent Year (2027-28)	55,411,840.24	56,286,536.15	1.6%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

1a. STANDARD MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
 (required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)

Current Year (2025-26)	6,139,449.77	6,081,766.24	-9%	No
1st Subsequent Year (2026-27)	6,019,281.00	6,004,582.00	-2%	No
2nd Subsequent Year (2027-28)	6,019,281.00	6,004,582.00	-2%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	18,303,007.53	19,786,233.92	8.1%	Yes
1st Subsequent Year (2026-27)	14,758,090.00	16,807,435.00	13.9%	Yes
2nd Subsequent Year (2027-28)	15,257,996.00	15,711,240.00	3.0%	No

Explanation:
(required if Yes)

Changes reflected in the current and first subsequent year related to updated allocations for Prop 28, Learning Recovery Emergency Block Grant (LREBG), CA Apprenticeship Initiative (CAI) Dental Assisting, and the Health Care Access & Information (HCAI) grant. Several state funding sources are one-time, multi-year grants/allocations.

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

Current Year (2025-26)	12,414,550.38	12,874,196.74	3.7%	No
1st Subsequent Year (2026-27)	8,352,342.00	8,716,512.00	4.4%	No
2nd Subsequent Year (2027-28)	8,352,342.00	8,731,512.00	4.5%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	2,998,320.11	3,452,164.26	15.1%	Yes
1st Subsequent Year (2026-27)	2,518,771.98	2,372,868.82	-5.8%	Yes
2nd Subsequent Year (2027-28)	2,186,734.50	2,341,643.82	7.1%	Yes

Explanation:
(required if Yes)

Changes reflected in the current and first subsequent year related to updated allocations for Prop 28, Learning Recovery Emergency Block Grant (LREBG), CA Apprenticeship Initiative (CAI) Dental Assisting, and the Health Care Access & Information (HCAI) grant. Several state funding sources are one-time, multi-year grants/allocations.

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

Current Year (2025-26)	15,796,389.07	17,489,381.63	10.7%	Yes
1st Subsequent Year (2026-27)	10,525,912.49	12,055,548.26	14.5%	Yes
2nd Subsequent Year (2027-28)	10,289,077.50	10,869,864.16	5.6%	Yes

Explanation:
(required if Yes)

Changes reflected in the current and first subsequent year related to updated allocations for Prop 28, Learning Recovery Emergency Block Grant (LREBG), CA Apprenticeship Initiative (CAI) Dental Assisting, and the Health Care Access & Information (HCAI) grant. Several state funding sources are one-time, multi-year grants/allocations.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2025-26)	36,857,007.68	38,742,196.90	5.1%	Not Met
1st Subsequent Year (2026-27)	29,129,713.00	31,528,529.00	8.2%	Not Met
2nd Subsequent Year (2027-28)	29,629,619.00	30,447,334.00	2.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2025-26)	18,794,709.18	20,941,545.89	11.4%	Not Met
1st Subsequent Year (2026-27)	13,044,684.47	14,428,417.08	10.6%	Not Met
2nd Subsequent Year (2027-28)	12,475,812.00	13,211,507.98	5.9%	Not Met

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

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

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

<p>Explanation: Federal Revenue (linked from 4A if NOT met)</p>	
<p>Explanation: Other State Revenue (linked from 4A if NOT met)</p>	<p>Changes reflected in the current and first subsequent year related to updated allocations for Prop 28, Learning Recovery Emergency Block Grant (LREBG), CA Apprenticeship Initiative (CAI) Dental Assisting, and the Health Care Access & Information (HCAI) grant. Several state funding sources are one-time, multi-year grants/allocations.</p>
<p>Explanation: Other Local Revenue (linked from 4A if NOT met)</p>	

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

<p>Explanation: Books and Supplies (linked from 4A if NOT met)</p>	<p>Changes reflected in the current and first subsequent year related to updated allocations for Prop 28, Learning Recovery Emergency Block Grant (LREBG), CA Apprenticeship Initiative (CAI) Dental Assisting, and the Health Care Access & Information (HCAI) grant. Several state funding sources are one-time, multi-year grants/allocations.</p>
<p>Explanation: Services and Other Exps (linked from 4A if NOT met)</p>	<p>Changes reflected in the current and first subsequent year related to updated allocations for Prop 28, Learning Recovery Emergency Block Grant (LREBG), CA Apprenticeship Initiative (CAI) Dental Assisting, and the Health Care Access & Information (HCAI) grant. Several state funding sources are one-time, multi-year grants/allocations.</p>

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATAENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,122,585.45	1,200,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		1,200,000.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.6%	4.8%	5.4%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.5%	1.6%	1.8%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

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

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

SC

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	6,446,965.00		

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2025-26)	(4,240,977.43)	38,562,522.78	11.0%	Not Met
1st Subsequent Year (2026-27)	(4,005,827.57)	36,882,661.57	10.9%	Not Met
2nd Subsequent Year (2027-28)	(3,817,415.00)	36,672,289.62	10.4%	Not Met

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

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:

(required if NOT met)

Deficit budgeting in the current and subsequent years is a result of planned expenditures with estimates for anticipated increases in CalPERS employer contributions, Health & Welfare, Property & Liability premiums in conjunction with conservative LCFF revenue projections using a 1% COLA in both subsequent years. Business and Alternative Education programs continue to work closely to monitor enrollment and Average Daily Attendance (ADA) projections. With declining enrollment projected to continue, program offerings will be reviewed annually for fiscal sustainability.

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	
		Status
Current Year (2025-26)	43,675,094.76	Met
1st Subsequent Year (2026-27)	32,044,097.17	Met
2nd Subsequent Year (2027-28)	24,787,557.61	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
 (required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

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

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	42,226,875.00	Met

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

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

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

Explanation:
 (required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³
5% or \$88,000 (greater of)	0 to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000 to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000 to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001 and over

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

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

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	82,752,545.17	79,917,726.59	74,440,114.18
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

DATAENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	82,752,545.17	79,917,726.59	74,440,114.18
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	82,752,545.17	79,917,726.59	74,440,114.18
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,482,576.36	2,397,531.80	2,233,203.43
6. Reserve Standard - by Amount (From percentage level chart above)	774,000.00	774,000.00	774,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,482,576.36	2,397,531.80	2,233,203.43

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

DATAENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,765,518.64	3,875,895.00	3,986,271.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	3,765,518.64	3,875,895.00	3,986,271.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.55%	4.85%	5.36%
County Office's Reserve Standard (Section 8A, Line 7):	2,482,576.36	2,397,531.80	2,233,203.43
Status:	Met	Met	Met

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

DATAENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

Yes

1b. If Yes, identify the interfund borrowings:

Temporary interfund borrowing from Fund 01 to Fund 12 and Fund 13 for cashflow purposes as authorized by Board Resolution #25-26 on July 17, 2025.

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: **-5.0% to 5.0% or -\$20,000 to +\$20,000**

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(2,076,022.01)	(2,596,196.38)	25.1%	520,174.37	Not Met
1st Subsequent Year (2026-27)	(1,923,886.00)	(2,377,721.38)	23.6%	453,835.38	Not Met
2nd Subsequent Year (2027-28)	(1,923,886.00)	(2,377,721.38)	23.6%	453,835.38	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2025-26)	1,230,000.00	30,000.00	-97.6%	(1,200,000.00)	Not Met
1st Subsequent Year (2026-27)	1,230,000.00	30,000.00	-97.6%	(1,200,000.00)	Not Met
2nd Subsequent Year (2027-28)	1,230,000.00	30,000.00	-97.6%	(1,200,000.00)	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:

(required if NOT met)

Changes in Contributions reflect and increased level of support for New Teacher Project, Science Fair/STEAM Expo, and Tier II Administrative Credentialing Program. Additionally, updated SELPA AB602 revenue projections resulted in an increased contribution to support Special Education programs operating within the Alternative Education program offerings.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

The 2025-26 Adopted Budget anticipated transfers out from Fund 01 to Fund 40; as of 1st Interim transfers from Fund 01 to Fund 40 are no longer anticipated. Transfers in the current and subsequent years have been adjusted.

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

Project Information:

(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1	a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	No
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	n/a
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	n/a

2	OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
		8,877,840.00	8,877,840.00
	a. Total OPEB liability	12,064,358.00	12,064,358.00
	b. OPEB plan(s) fiduciary net position (if applicable)	(3,186,518.00)	(3,186,518.00)
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	Actuarial	Actuarial
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Jun 30, 2024	Jun 30, 2024
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation		

3	OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)	First Interim
			0.00
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		0.00
	Current Year (2025-26)		0.00
	1st Subsequent Year (2026-27)		0.00
	2nd Subsequent Year (2027-28)		0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)	1,348,503.57	1,411,167.87
	Current Year (2025-26)	1,265,940.00	1,315,384.00
	1st Subsequent Year (2026-27)	1,350,624.00	1,360,107.00
	2nd Subsequent Year (2027-28)		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		0.00
	Current Year (2025-26)		0.00
	1st Subsequent Year (2026-27)		0.00
	2nd Subsequent Year (2027-28)		0.00
	d. Number of retirees receiving OPEB benefits	120.00	120.00
	Current Year (2025-26)	120.00	120.00
	1st Subsequent Year (2026-27)	120.00	120.00
	2nd Subsequent Year (2027-28)	120.00	120.00

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2 Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs

- Current Year (2025-26)
- 1st Subsequent Year (2026-27)
- 2nd Subsequent Year (2027-28)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

- b. Amount contributed (funded) for self-insurance programs

- Current Year (2025-26)
- 1st Subsequent Year (2026-27)
- 2nd Subsequent Year (2027-28)

Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	96.00	99.00	99.00	98.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

n/a

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

[]

Negotiations Not Settled

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

[]

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

6. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are costs of H&W benefit changes included in the interim and MYPs?

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

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

7.0%	7.0%	7.0%
------	------	------

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
1.3%	1.3%	1.3%

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	173.00	182.00	177.00	171.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

If No, complete questions 5 and 6.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

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

--	--	--

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

[]

Negotiations Not Settled

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

[]

6. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
7.0%	7.0%	7.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

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

If Yes, explain the nature of the new costs:

[]

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.2%	1.2%	1.2%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	49.00	52.00	49.00	49.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

n/a

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

Total cost of salary settlement

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

Negotiations Not Settled

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

[Empty Box]

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

[Empty Box]

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
7.0%	7.0%	7.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Yes	Yes	Yes
1.0%	1.0%	1.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

No	No	No

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATAENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A.3: County Operations Grant ADA is decreasing in both the prior and current fiscal years as Santa Cruz County school districts continue to face challenges with declining enrollment. A.5: Santa Cruz COE settled with all bargaining units to receive a 5% on schedule salary increase; the 2025-26 Enacted State Budget provided a 2.3% COLA.

End of County Office First Interim Criteria and Standards Review

Fund 01

County School Service Fund

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	28,249,000.00	28,249,000.00	4,524,752.02	29,947,097.00	1,698,097.00	6.0%
2) Federal Revenue		8100-8299	4,000,000.00	4,000,000.00	2,863,300.21	4,000,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	327,855.00	332,245.00	28,835.59	332,245.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,055,415.02	2,638,399.73	802,987.48	2,638,399.73	0.00	0.0%
5) TOTAL, REVENUES			35,632,270.02	35,219,644.73	8,219,875.30	36,917,741.73		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,913,902.04	7,105,883.08	2,186,626.58	7,105,883.08	0.00	0.0%
2) Classified Salaries		2000-2999	10,532,633.89	10,454,067.35	3,249,833.12	10,158,108.30	295,959.05	2.8%
3) Employee Benefits		3000-3999	10,137,168.91	10,441,387.30	3,136,146.54	10,247,190.57	194,196.73	1.9%
4) Books and Supplies		4000-4999	1,964,363.05	2,584,016.40	437,922.66	2,353,016.40	231,000.00	8.9%
5) Services and Other Operating Expenditures		5000-5999	6,011,655.49	7,009,292.18	1,717,397.00	6,959,292.18	50,000.00	0.7%
6) Capital Outlay		6000-6999	172,000.00	197,391.27	30,715.57	197,391.27	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,000,000.00	4,000,000.00	1,467,819.24	4,000,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,342,208.32)	(2,488,359.02)	(59,282.73)	(2,488,359.02)	0.00	0.0%
9) TOTAL, EXPENDITURES			37,389,515.06	39,303,678.56	12,167,177.98	38,532,522.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,757,245.04)	(4,084,033.83)	(3,947,302.68)	(1,614,781.05)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,076,022.01)	(2,596,196.38)	0.00	(2,596,196.38)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,106,022.01)	(2,626,196.38)	0.00	(2,626,196.38)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,863,267.05)	(6,710,230.21)	(3,947,302.68)	(4,240,977.43)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,824,073.59	30,093,835.35		30,093,835.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,824,073.59	30,093,835.35		30,093,835.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,824,073.59	30,093,835.35		30,093,835.35		
2) Ending Balance, June 30 (E + F1e)			24,960,806.54	23,383,605.14		25,852,857.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	24,960,806.54	23,383,605.14		25,852,857.92		
Alternative Education Programs	0000	9780	2,237,529.88					
Differentiated Assistance	0000	9780	793,419.59					
Educational & Administrative Operations	0000	9780	13,658,096.28					
MAA Programs	0000	9780	960,333.87					
Mandated Cost Program	0000	9780	2,652,620.32					
Safety Program	0000	9780	47,452.07					
SMAA Admin	0000	9780	3,285,891.97					
Special Projects	0000	9780	200,000.00					
Fund 01 Lottery	1100	9780	1,125,462.56					
Alternative Education Programs	0000	9780		2,535,023.08				
Differentiated Assistance	0000	9780		844,177.35				
Educational & Administrative Operations	0000	9780		11,904,430.18				
MAA Programs	0000	9780		1,068,492.39				
Mandated Cost Program	0000	9780		2,657,010.32				
Safety Program	0000	9780		61,716.81				
SMAA Admin	0000	9780		3,346,256.52				
Special Projects	0000	9780		200,000.00				
Fund 01 Lottery	1100	9780		766,498.49				
Alternative Education Programs	0000	9780				4,251,349.08		
Differentiated Assistance	0000	9780				844,177.35		
Educational & Administrative Operations	0000	9780				12,657,356.96		
MAA Programs	0000	9780				1,068,492.39		
Mandated Cost Program	0000	9780				2,657,010.32		
Safety Program	0000	9780				61,716.81		
SMAA Admin	0000	9780				3,346,256.52		
Special Projects	0000	9780				200,000.00		
Fund 01 Lottery	1100	9780				766,498.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	18,832,309.00	18,832,309.00	3,272,020.00	18,327,575.00	(504,734.00)	-2.7%
Education Protection Account State Aid - Current Year		8012	3,283,043.00	3,283,043.00	1,022,382.00	5,369,036.00	2,085,993.00	63.5%
State Aid - Prior Years		8019	0.00	0.00	(126,438.00)	0.00	0.00	0.0%
Tax Relief Subventions								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8021	62,611.00	62,611.00	0.00	62,611.00	0.00	0.0%
Timber Yield Tax		8022	7,784.00	7,784.00	0.00	7,784.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	805.00	805.00	0.00	805.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,269,318.00	13,269,318.00	3,578.79	13,269,318.00	0.00	0.0%
Unsecured Roll Taxes		8042	282,038.00	282,038.00	247,452.33	282,038.00	0.00	0.0%
Prior Years' Taxes		8043	32,219.00	32,219.00	6,894.59	32,219.00	0.00	0.0%
Supplemental Taxes		8044	143,444.00	143,444.00	94,933.83	143,444.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	540,458.00	540,458.00	0.00	540,458.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,103,333.00	1,103,333.00	1,352.57	1,103,333.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2,333.57	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	242.34	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			37,557,362.00	37,557,362.00	4,524,752.02	39,138,621.00	1,581,259.00	4.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(200,000.00)	(200,000.00)	0.00	(200,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(9,108,362.00)	(9,108,362.00)	0.00	(8,991,524.00)	116,838.00	-1.3%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,249,000.00	28,249,000.00	4,524,752.02	29,947,097.00	1,698,097.00	6.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	4,000,000.00	4,000,000.00	2,863,300.21	4,000,000.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183,							
Other Every Student Succeeds Act	4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,000,000.00	4,000,000.00	2,863,300.21	4,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	111,712.00	116,102.00	0.00	116,102.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	200,000.00	200,000.00	28,835.59	200,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	16,143.00	16,143.00	0.00	16,143.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			327,855.00	332,245.00	28,835.59	332,245.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500,000.00	1,500,000.00	669,542.22	1,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(517,234.11)	(517,234.11)	(517,234.11)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,409,279.02	1,410,040.06	453,802.75	1,410,040.06	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	146,136.00	245,593.78	196,876.62	245,593.78	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,055,415.02	2,638,399.73	802,987.48	2,638,399.73	0.00	0.0%
TOTAL, REVENUES			35,632,270.02	35,219,644.73	8,219,875.30	36,917,741.73	1,698,097.00	4.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,154,695.31	3,093,659.53	920,968.50	3,093,659.53	0.00	0.0%
Certificated Pupil Support Salaries		1200	470,936.43	685,217.19	195,817.49	685,217.19	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,059,439.29	3,033,651.73	994,971.70	3,033,651.73	0.00	0.0%
Other Certificated Salaries		1900	228,831.01	293,354.63	74,868.89	293,354.63	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,913,902.04	7,105,883.08	2,186,626.58	7,105,883.08	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	720,555.08	687,007.53	217,530.16	687,007.53	0.00	0.0%
Classified Support Salaries		2200	1,328,265.36	1,448,364.31	431,055.81	1,448,364.31	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,845,822.28	2,798,840.91	889,604.78	2,633,286.96	165,553.95	5.9%
Clerical, Technical and Office Salaries		2400	5,542,195.17	5,425,788.60	1,704,550.49	5,295,383.50	130,405.10	2.4%
Other Classified Salaries		2900	95,796.00	94,066.00	7,091.88	94,066.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,532,633.89	10,454,067.35	3,249,833.12	10,158,108.30	295,959.05	2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,263,303.65	1,269,922.65	372,405.15	1,269,922.65	0.00	0.0%
PERS		3201-3202	2,755,227.91	2,838,641.11	883,567.86	2,759,294.48	79,346.63	2.8%
OASDI/Medicare/Alternative		3301-3302	873,550.08	899,010.64	276,807.24	876,398.77	22,611.87	2.5%
Health and Welfare Benefits		3401-3402	4,302,859.92	4,436,855.51	1,296,136.83	4,361,100.03	75,755.48	1.7%
Unemployment Insurance		3501-3502	8,340.89	8,293.06	2,622.29	8,144.92	148.14	1.8%
Workers' Compensation		3601-3602	312,528.04	323,864.42	99,458.56	318,303.22	5,561.20	1.7%
OPEB, Allocated		3701-3702	621,358.42	664,799.91	205,148.61	654,026.50	10,773.41	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,137,168.91	10,441,387.30	3,136,146.54	10,247,190.57	194,196.73	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	96,000.00	100,115.63	4,300.68	100,115.63	0.00	0.0%
Books and Other Reference Materials		4200	101,076.00	194,186.34	31,130.61	194,186.34	0.00	0.0%
Materials and Supplies		4300	902,279.52	1,131,218.38	277,725.21	1,131,218.38	0.00	0.0%
Noncapitalized Equipment		4400	865,007.53	1,158,496.05	124,766.16	927,496.05	231,000.00	19.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,964,363.05	2,584,016.40	437,922.66	2,353,016.40	231,000.00	8.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	385,958.68	401,094.67	84,008.07	401,094.67	0.00	0.0%
Dues and Memberships		5300	85,715.00	90,021.25	66,066.89	90,021.25	0.00	0.0%
Insurance		5400-5450	366,420.33	366,420.33	152,121.00	366,420.33	0.00	0.0%
Operations and Housekeeping Services		5500	412,465.00	429,627.52	96,804.02	379,627.52	50,000.00	11.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	815,749.00	884,673.44	279,611.84	884,673.44	0.00	0.0%
Transfers of Direct Costs		5710	(144,970.00)	(144,970.00)	(142,078.00)	(144,970.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	(12,424.00)	(12,424.00)	(12,424.00)	(12,424.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,949,067.60	4,831,075.29	1,131,406.12	4,831,075.29	0.00	0.0%
Communications		5900	153,673.88	163,773.68	61,881.06	163,773.68	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,011,655.49	7,009,292.18	1,717,397.00	6,959,292.18	50,000.00	0.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	172,000.00	197,391.27	30,715.57	197,391.27	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			172,000.00	197,391.27	30,715.57	197,391.27	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,000,000.00	4,000,000.00	1,467,819.24	4,000,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,000,000.00	4,000,000.00	1,467,819.24	4,000,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,183,526.50)	(2,307,681.62)	(38,874.66)	(2,307,681.62)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(158,681.82)	(180,677.40)	(20,408.07)	(180,677.40)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,342,208.32)	(2,488,359.02)	(59,282.73)	(2,488,359.02)	0.00	0.0%
TOTAL, EXPENDITURES			37,389,515.06	39,303,678.56	12,167,177.98	38,532,522.78	771,155.78	2.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,076,022.01)	(2,596,196.38)	0.00	(2,596,196.38)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
 County School Service Fund
 Unrestricted (Resources 0000-1999)
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			(2,076,022.01)	(2,596,196.38)	0.00	(2,596,196.38)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,106,022.01)	(2,626,196.38)	0.00	(2,626,196.38)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	9,108,362.00	9,229,440.00	0.00	8,991,524.00	(237,916.00)	-2.6%
2) Federal Revenue		8100-8299	2,139,449.77	2,081,766.24	250,216.60	2,081,766.24	0.00	0.0%
3) Other State Revenue		8300-8599	17,975,152.53	19,453,988.92	3,964,488.03	19,453,988.92	0.00	0.0%
4) Other Local Revenue		8600-8799	9,359,135.36	10,235,797.01	337,553.92	10,235,797.01	0.00	0.0%
5) TOTAL, REVENUES			38,582,099.66	41,000,992.17	4,552,258.55	40,763,076.17		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,249,750.18	8,804,817.63	2,543,957.43	8,804,817.63	0.00	0.0%
2) Classified Salaries		2000-2999	9,163,281.67	9,124,695.56	2,544,859.18	9,124,695.56	0.00	0.0%
3) Employee Benefits		3000-3999	11,882,052.20	11,895,843.22	2,954,856.12	11,895,843.22	0.00	0.0%
4) Books and Supplies		4000-4999	1,033,957.06	1,099,347.95	177,020.98	1,099,147.86	200.09	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,784,733.58	10,529,824.06	1,884,803.82	10,530,089.45	(265.39)	0.0%
6) Capital Outlay		6000-6999	50,000.00	427,747.05	252,530.59	427,747.05	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,183,526.50	2,307,681.62	38,874.66	2,307,681.62	0.00	0.0%
9) TOTAL, EXPENDITURES			42,347,301.19	44,189,957.09	10,396,902.78	44,190,022.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,765,201.53)	(3,188,964.92)	(5,844,644.23)	(3,426,946.22)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	28,058.37	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,200,000.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,076,022.01	2,596,196.38	0.00	2,596,196.38	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			876,022.01	2,596,196.38	28,058.37	2,596,196.38		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,889,179.52)	(592,768.54)	(5,816,585.86)	(830,749.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,746,130.48	18,652,986.68		18,652,986.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,746,130.48	18,652,986.68		18,652,986.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,746,130.48	18,652,986.68		18,652,986.68		
2) Ending Balance, June 30 (E + F1e)			10,856,950.96	18,060,218.14		17,822,236.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,856,950.96	18,060,218.14		17,822,236.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	9,108,362.00	9,229,440.00	0.00	8,991,524.00	(237,916.00)	-2.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,108,362.00	9,229,440.00	0.00	8,991,524.00	(237,916.00)	-2.6%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	431,798.00	431,798.00	0.00	431,798.00	0.00	0.0%
Special Education Discretionary Grants		8182	102,304.00	102,304.00	0.00	102,304.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	304,035.00	369,956.16	73,098.16	369,956.16	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	175,193.00	105,373.00	13,621.00	105,373.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	25,552.00	24,250.00	5,777.00	24,250.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	224,550.60	225,794.85	89,339.50	225,794.85	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	876,017.17	822,290.23	68,380.94	822,290.23	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,139,449.77	2,081,766.24	250,216.60	2,081,766.24	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	6,560,857.93	6,197,695.73	979,179.00	6,197,695.73	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	925,450.01	971,616.69	289,352.00	971,616.69	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(1,883.00)	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	18,000.00	18,000.00	30,124.88	18,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	194,694.31	171,873.32	60,000.00	171,873.32	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	110,367.00	149,266.00	41,794.00	149,266.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,165,783.28	11,945,537.18	2,565,921.15	11,945,537.18	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,975,152.53	19,453,988.92	3,964,488.03	19,453,988.92	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,200,000.00	1,200,000.00	5,766.24	1,200,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,879,127.55	7,359,926.20	326,412.68	7,359,926.20	0.00	0.0%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,280,007.81	1,675,870.81	5,375.00	1,675,870.81	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,359,135.36	10,235,797.01	337,553.92	10,235,797.01	0.00	0.0%
TOTAL, REVENUES			38,582,099.66	41,000,992.17	4,552,258.55	40,763,076.17	(237,916.00)	-0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,141,880.78	5,577,913.82	1,592,141.91	5,577,913.82	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,278,167.37	1,114,191.09	356,183.43	1,114,191.09	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,475,084.34	1,469,147.04	491,627.74	1,469,147.04	0.00	0.0%
Other Certificated Salaries		1900	354,617.69	643,565.68	104,004.35	643,565.68	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,249,750.18	8,804,817.63	2,543,957.43	8,804,817.63	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,291,024.89	4,273,839.27	1,098,589.06	4,273,839.27	0.00	0.0%
Classified Support Salaries		2200	2,594,662.30	2,670,472.64	769,898.48	2,670,472.64	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	994,030.78	979,910.57	316,878.80	979,910.57	0.00	0.0%
Clerical, Technical and Office Salaries		2400	891,424.72	811,094.41	258,982.38	811,094.41	0.00	0.0%
Other Classified Salaries		2900	392,138.98	389,378.67	100,510.46	389,378.67	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,163,281.67	9,124,695.56	2,544,859.18	9,124,695.56	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,675,887.68	2,754,380.81	407,161.90	2,754,380.81	0.00	0.0%
PERS		3201-3202	2,449,872.51	2,378,292.56	652,923.43	2,378,292.56	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	820,704.88	827,037.33	229,271.41	827,037.33	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,992,745.51	4,961,998.74	1,379,514.00	4,961,998.74	0.00	0.0%
Unemployment Insurance		3501-3502	8,397.95	8,488.41	2,450.01	8,488.41	0.00	0.0%
Workers' Compensation		3601-3602	310,461.21	325,455.27	91,793.18	325,455.27	0.00	0.0%
OPEB, Allocated		3701-3702	623,982.46	640,190.10	191,742.19	640,190.10	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,882,052.20	11,895,843.22	2,954,856.12	11,895,843.22	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	137,800.00	130,436.19	9,140.92	130,436.19	0.00	0.0%
Books and Other Reference Materials		4200	31,500.50	39,752.84	6,670.75	39,752.84	0.00	0.0%
Materials and Supplies		4300	536,994.56	625,881.41	93,339.40	625,913.71	(32.30)	0.0%
Noncapitalized Equipment		4400	327,662.00	303,277.51	67,869.91	303,045.12	232.39	0.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,033,957.06	1,099,347.95	177,020.98	1,099,147.86	200.09	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,186,793.75	1,411,644.66	53,390.96	1,411,644.66	0.00	0.0%
Travel and Conferences		5200	243,375.91	276,908.78	61,242.91	276,908.78	0.00	0.0%
Dues and Memberships		5300	8,111.00	8,391.00	4,870.00	8,391.00	0.00	0.0%
Insurance		5400-5450	500.00	500.00	0.00	500.00	0.00	0.0%
Operations and Housekeeping Services		5500	36,858.50	34,843.85	10,038.42	34,843.85	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,682,790.75	1,645,716.58	162,712.28	1,645,716.58	0.00	0.0%
Transfers of Direct Costs		5710	144,970.00	144,970.00	142,078.00	144,970.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,700.00)	(5,700.00)	0.00	(5,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,457,559.31	6,975,241.58	1,439,153.07	6,975,506.97	(265.39)	0.0%
Communications		5900	29,474.36	37,307.61	11,318.18	37,307.61	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,784,733.58	10,529,824.06	1,884,803.82	10,530,089.45	(265.39)	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	377,747.05	252,530.59	377,747.05	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	427,747.05	252,530.59	427,747.05	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,183,526.50	2,307,681.62	38,874.66	2,307,681.62	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,183,526.50	2,307,681.62	38,874.66	2,307,681.62	0.00	0.0%
TOTAL, EXPENDITURES			42,347,301.19	44,189,957.09	10,396,902.78	44,190,022.39	(65.30)	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	28,058.37	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	28,058.37	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,200,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,200,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

2025-26 First Interim
 County School Service Fund
 Restricted (Resources 2000-9999)
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,076,022.01	2,596,196.38	0.00	2,596,196.38	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,076,022.01	2,596,196.38	0.00	2,596,196.38	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			876,022.01	2,596,196.38	28,058.37	2,596,196.38	0.00	0.0%

2025-26 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	37,357,362.00	37,478,440.00	4,524,752.02	38,938,621.00	1,460,181.00	3.9%
2) Federal Revenue		8100-8299	6,139,449.77	6,081,766.24	3,113,516.81	6,081,766.24	0.00	0.0%
3) Other State Revenue		8300-8599	18,303,007.53	19,786,233.92	3,993,323.62	19,786,233.92	0.00	0.0%
4) Other Local Revenue		8600-8799	12,414,550.38	12,874,196.74	1,140,541.40	12,874,196.74	0.00	0.0%
5) TOTAL, REVENUES			74,214,369.68	76,220,636.90	12,772,133.85	77,680,817.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,163,652.22	15,910,700.71	4,730,584.01	15,910,700.71	0.00	0.0%
2) Classified Salaries		2000-2999	19,695,915.56	19,578,762.91	5,794,692.30	19,282,803.86	295,959.05	1.5%
3) Employee Benefits		3000-3999	22,019,221.11	22,337,230.52	6,091,002.66	22,143,033.79	194,196.73	0.9%
4) Books and Supplies		4000-4999	2,998,320.11	3,683,364.35	614,943.64	3,452,164.26	231,200.09	6.3%
5) Services and Other Operating Expenditures		5000-5999	15,796,389.07	17,539,116.24	3,602,200.82	17,489,381.63	49,734.61	0.3%
6) Capital Outlay		6000-6999	222,000.00	625,138.32	283,246.16	625,138.32	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,000,000.00	4,000,000.00	1,467,819.24	4,000,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(158,681.82)	(180,677.40)	(20,408.07)	(180,677.40)	0.00	0.0%
9) TOTAL, EXPENDITURES			79,736,816.25	83,493,635.65	22,564,080.76	82,722,545.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,522,446.57)	(7,272,998.75)	(9,791,946.91)	(5,041,727.27)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	28,058.37	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,230,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,230,000.00)	(30,000.00)	28,058.37	(30,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,752,446.57)	(7,302,998.75)	(9,763,888.54)	(5,071,727.27)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,570,204.07	48,746,822.03		48,746,822.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,570,204.07	48,746,822.03		48,746,822.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,570,204.07	48,746,822.03		48,746,822.03		
2) Ending Balance, June 30 (E + F1e)			35,817,757.50	41,443,823.28		43,675,094.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,856,950.96	18,060,218.14		17,822,236.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	24,960,806.54	23,383,605.14		25,852,857.92		
Alternative Education Programs	0000	9780	2,237,529.88					
Differentiated Assistance	0000	9780	793,419.59					
Educational & Administrative Operations	0000	9780	13,658,096.28					
MAA Programs	0000	9780	960,333.87					
Mandated Cost Program	0000	9780	2,652,620.32					
Safety Program	0000	9780	47,452.07					
SMAA Admin	0000	9780	3,285,891.97					
Special Projects	0000	9780	200,000.00					
Fund 01 Lottery	1100	9780	1,125,462.56					
Alternative Education Programs	0000	9780		2,535,023.08				
Differentiated Assistance	0000	9780		844,177.35				
Educational & Administrative Operations	0000	9780		11,904,430.18				
MAA Programs	0000	9780		1,068,492.39				
Mandated Cost Program	0000	9780		2,657,010.32				
Safety Program	0000	9780		61,716.81				
SMAA Admin	0000	9780		3,346,256.52				
Special Projects	0000	9780		200,000.00				
Fund 01 Lottery	1100	9780		766,498.49				
Alternative Education Programs	0000	9780				4,251,349.08		
Differentiated Assistance	0000	9780				844,177.35		
Educational & Administrative Operations	0000	9780				12,657,356.96		
MAA Programs	0000	9780				1,068,492.39		
Mandated Cost Program	0000	9780				2,657,010.32		
Safety Program	0000	9780				61,716.81		
SMAA Admin	0000	9780				3,346,256.52		
Special Projects	0000	9780				200,000.00		
Fund 01 Lottery	1100	9780				766,498.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	18,832,309.00	18,832,309.00	3,272,020.00	18,327,575.00	(504,734.00)	-2.7%
Education Protection Account State Aid - Current Year		8012	3,283,043.00	3,283,043.00	1,022,382.00	5,369,036.00	2,085,993.00	63.5%
State Aid - Prior Years		8019	0.00	0.00	(126,438.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,611.00	62,611.00	0.00	62,611.00	0.00	0.0%

2025-26 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Timber Yield Tax		8022	7,784.00	7,784.00	0.00	7,784.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	805.00	805.00	0.00	805.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,269,318.00	13,269,318.00	3,578.79	13,269,318.00	0.00	0.0%
Unsecured Roll Taxes		8042	282,038.00	282,038.00	247,452.33	282,038.00	0.00	0.0%
Prior Years' Taxes		8043	32,219.00	32,219.00	6,894.59	32,219.00	0.00	0.0%
Supplemental Taxes		8044	143,444.00	143,444.00	94,933.83	143,444.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	540,458.00	540,458.00	0.00	540,458.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,103,333.00	1,103,333.00	1,352.57	1,103,333.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2,333.57	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	242.34	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			37,557,362.00	37,557,362.00	4,524,752.02	39,138,621.00	1,581,259.00	4.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(200,000.00)	(200,000.00)	0.00	(200,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	121,078.00	0.00	0.00	(121,078.00)	-100.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			37,357,362.00	37,478,440.00	4,524,752.02	38,938,621.00	1,460,181.00	3.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	431,798.00	431,798.00	0.00	431,798.00	0.00	0.0%
Special Education Discretionary Grants		8182	102,304.00	102,304.00	0.00	102,304.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	4,000,000.00	4,000,000.00	2,863,300.21	4,000,000.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	304,035.00	369,956.16	73,098.16	369,956.16	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	175,193.00	105,373.00	13,621.00	105,373.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	25,552.00	24,250.00	5,777.00	24,250.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	224,550.60	225,794.85	89,339.50	225,794.85	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	876,017.17	822,290.23	68,380.94	822,290.23	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,139,449.77	6,081,766.24	3,113,516.81	6,081,766.24	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	6,560,857.93	6,197,695.73	979,179.00	6,197,695.73	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	925,450.01	971,616.69	289,352.00	971,616.69	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(1,883.00)	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	111,712.00	116,102.00	0.00	116,102.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	218,000.00	218,000.00	58,960.47	218,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	194,694.31	171,873.32	60,000.00	171,873.32	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	110,367.00	149,266.00	41,794.00	149,266.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,181,926.28	11,961,680.18	2,565,921.15	11,961,680.18	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,303,007.53	19,786,233.92	3,993,323.62	19,786,233.92	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,200,000.00	1,200,000.00	5,766.24	1,200,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500,000.00	1,500,000.00	669,542.22	1,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(517,234.11)	(517,234.11)	(517,234.11)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,288,406.57	8,769,966.26	780,215.43	8,769,966.26	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,426,143.81	1,921,464.59	202,251.62	1,921,464.59	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,414,550.38	12,874,196.74	1,140,541.40	12,874,196.74	0.00	0.0%
TOTAL, REVENUES			74,214,369.68	76,220,636.90	12,772,133.85	77,680,817.90	1,460,181.00	1.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,296,576.09	8,671,573.35	2,513,110.41	8,671,573.35	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,749,103.80	1,799,408.28	552,000.92	1,799,408.28	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,534,523.63	4,502,798.77	1,486,599.44	4,502,798.77	0.00	0.0%
Other Certificated Salaries		1900	583,448.70	936,920.31	178,873.24	936,920.31	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,163,652.22	15,910,700.71	4,730,584.01	15,910,700.71	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,011,579.97	4,960,846.80	1,316,119.22	4,960,846.80	0.00	0.0%
Classified Support Salaries		2200	3,922,927.66	4,118,836.95	1,200,954.29	4,118,836.95	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,839,853.06	3,778,751.48	1,206,483.58	3,613,197.53	165,553.95	4.4%
Clerical, Technical and Office Salaries		2400	6,433,619.89	6,236,883.01	1,963,532.87	6,106,477.91	130,405.10	2.1%
Other Classified Salaries		2900	487,934.98	483,444.67	107,602.34	483,444.67	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,695,915.56	19,578,762.91	5,794,692.30	19,282,803.86	295,959.05	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,939,191.33	4,024,303.46	779,567.05	4,024,303.46	0.00	0.0%
PERS		3201-3202	5,205,100.42	5,216,933.67	1,536,491.29	5,137,587.04	79,346.63	1.5%
OASDI/Medicare/Alternative		3301-3302	1,694,254.96	1,726,047.97	506,078.65	1,703,436.10	22,611.87	1.3%
Health and Welfare Benefits		3401-3402	9,295,605.43	9,398,854.25	2,675,650.83	9,323,098.77	75,755.48	0.8%
Unemployment Insurance		3501-3502	16,738.84	16,781.47	5,072.30	16,633.33	148.14	0.9%
Workers' Compensation		3601-3602	622,989.25	649,319.69	191,251.74	643,758.49	5,561.20	0.9%
OPEB, Allocated		3701-3702	1,245,340.88	1,304,990.01	396,890.80	1,294,216.60	10,773.41	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,019,221.11	22,337,230.52	6,091,002.66	22,143,033.79	194,196.73	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	233,800.00	230,551.82	13,441.60	230,551.82	0.00	0.0%
Books and Other Reference Materials		4200	132,576.50	233,939.18	37,801.36	233,939.18	0.00	0.0%
Materials and Supplies		4300	1,439,274.08	1,757,099.79	371,064.61	1,757,132.09	(32.30)	0.0%
Noncapitalized Equipment		4400	1,192,669.53	1,461,773.56	192,636.07	1,230,541.17	231,232.39	15.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,998,320.11	3,683,364.35	614,943.64	3,452,164.26	231,200.09	6.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,186,793.75	1,411,644.66	53,390.96	1,411,644.66	0.00	0.0%
Travel and Conferences		5200	629,334.59	678,003.45	145,250.98	678,003.45	0.00	0.0%
Dues and Memberships		5300	93,826.00	98,412.25	70,936.89	98,412.25	0.00	0.0%
Insurance		5400-5450	366,920.33	366,920.33	152,121.00	366,920.33	0.00	0.0%
Operations and Housekeeping Services		5500	449,323.50	464,471.37	106,842.44	414,471.37	50,000.00	10.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,498,539.75	2,530,390.02	442,324.12	2,530,390.02	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(18,124.00)	(18,124.00)	(12,424.00)	(18,124.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,406,626.91	11,806,316.87	2,570,559.19	11,806,582.26	(265.39)	0.0%
Communications		5900	183,148.24	201,081.29	73,199.24	201,081.29	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,796,389.07	17,539,116.24	3,602,200.82	17,489,381.63	49,734.61	0.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	377,747.05	252,530.59	377,747.05	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	222,000.00	247,391.27	30,715.57	247,391.27	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			222,000.00	625,138.32	283,246.16	625,138.32	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,000,000.00	4,000,000.00	1,467,819.24	4,000,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,000,000.00	4,000,000.00	1,467,819.24	4,000,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(158,681.82)	(180,677.40)	(20,408.07)	(180,677.40)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(158,681.82)	(180,677.40)	(20,408.07)	(180,677.40)	0.00	0.0%
TOTAL, EXPENDITURES			79,736,816.25	83,493,635.65	22,564,080.76	82,722,545.17	771,090.48	0.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	28,058.37	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	28,058.37	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,200,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,230,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		

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(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,230,000.00)	(30,000.00)	28,058.37	(30,000.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
6018	Student Support and Enrichment Block Grant	52,930.88
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	232,867.61
6300	Lottery: Instructional Materials	176,584.01
6332	CA Community Schools Partnership Act - Implementation Grant	11,577.75
6333	CA Community Schools Partnership Act - Coordination Grant	46,565.40
6371	CalWORKs for ROCP or Adult Education	6,184.00
6383	Golden State Pathways Program	621,597.26
6500	Special Education	804,234.45
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	557,595.26
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	213,155.64
7399	LCFF Equity Multiplier	114,695.45
7415	Classified School Employee Summer Assistance Program	200.80
7810	Other Restricted State	1,157,420.73
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,072,162.81
9010	Other Restricted Local	12,754,464.79
Total, Restricted Balance		17,822,236.84

Fund 09

Charter School Special Revenue Fund

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

Career Advancement Charter



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,873,902.00	2,873,902.00	890,805.00	2,682,837.00	(191,065.00)	-6.6%
2) Federal Revenue		8100-8299	203,813.00	475,932.00	118,030.00	475,932.00	0.00	0.0%
3) Other State Revenue		8300-8599	436,175.00	368,669.00	86,211.41	368,669.00	0.00	0.0%
4) Other Local Revenue		8600-8799	558,872.00	533,076.24	2,840.42	533,076.24	0.00	0.0%
5) TOTAL, REVENUES			4,072,762.00	4,251,579.24	1,097,886.83	4,060,514.24		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,515,858.64	1,472,959.06	400,505.61	1,472,959.06	0.00	0.0%
2) Classified Salaries		2000-2999	783,072.99	1,017,219.70	277,126.99	1,020,530.70	(3,311.00)	-0.3%
3) Employee Benefits		3000-3999	1,307,508.68	1,467,679.53	339,900.20	1,467,679.53	0.00	0.0%
4) Books and Supplies		4000-4999	236,714.39	411,318.01	48,548.26	411,318.01	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	538,751.44	569,901.02	74,256.48	569,901.02	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	37,525.57	55,936.36	3,137.51	55,936.36	0.00	0.0%
9) TOTAL, EXPENDITURES			4,419,431.71	4,995,013.68	1,143,475.05	4,998,324.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(346,669.71)	(743,434.44)	(45,588.22)	(937,810.44)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(346,669.71)	(743,434.44)	(45,588.22)	(937,810.44)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,786,399.08	1,953,947.99		1,953,947.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,786,399.08	1,953,947.99		1,953,947.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,786,399.08	1,953,947.99		1,953,947.99		
2) Ending Balance, June 30 (E + F1e)			1,439,729.37	1,210,513.55		1,016,137.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	119,440.59	154,991.68		154,991.68		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	1,320,288.78	1,055,521.87		861,145.87		
Career Advancement Charter 3% Reserve	0000	9780		154,992.00				
Career Advancement Charter	0000	9780		795,048.68				
Career Advancement Charter Lottery	1100	9780		105,481.19				
Career Advancement Charter 3% Reserve	0000	9780	132,582.96					
Career Advancement Charter	0000	9780	1,107,214.68					
Career Advancement Charter Lottery	1100	9780	80,491.14					
Career Advancement Charter 3% Reserve	0000	9780				154,992.00		
Career Advancement Charter	0000	9780				600,672.68		
Career Advancement Charter Lottery	1100	9780				105,481.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,830,902.00	2,830,902.00	907,395.00	2,642,887.00	(188,015.00)	-6.6%
Education Protection Account State Aid - Current Year		8012	43,000.00	43,000.00	10,404.00	39,950.00	(3,050.00)	-7.1%
State Aid - Prior Years		8019	0.00	0.00	(26,994.00)	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,873,902.00	2,873,902.00	890,805.00	2,682,837.00	(191,065.00)	-6.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,813.00	3,813.00	0.00	3,813.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	200,000.00	472,119.00	118,030.00	472,119.00		0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			203,813.00	475,932.00	118,030.00	475,932.00	0.00	0.0%
OTHER STATE REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	210,646.00	128,086.00	17,392.00	128,086.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,279.00	12,279.00	0.00	12,279.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	58,695.00	58,695.00	9,517.01	58,695.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	19,804.00	29,587.00	9,566.00	29,587.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	134,751.00	140,022.00	49,736.40	140,022.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			436,175.00	368,669.00	86,211.41	368,669.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	28,634.18	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(25,793.76)	(25,793.76)	(25,793.76)	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	401,372.00	401,370.00	0.00	401,370.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	82,500.00	82,500.00	0.00	82,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			558,872.00	533,076.24	2,840.42	533,076.24	0.00	0.0%
TOTAL, REVENUES			4,072,762.00	4,251,579.24	1,097,886.83	4,060,514.24		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,179,484.36	1,296,584.73	341,714.16	1,296,584.73	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	336,374.28	176,374.33	58,791.45	176,374.33	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,515,858.64	1,472,959.06	400,505.61	1,472,959.06	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	149,159.22	206,268.41	53,011.03	206,268.41	0.00	0.0%
Classified Support Salaries		2200	544,089.34	658,008.75	176,031.57	661,319.75	(3,311.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,643.52	140,569.69	42,257.54	140,569.69	0.00	0.0%
Other Classified Salaries		2900	13,180.91	12,372.85	5,826.85	12,372.85	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			783,072.99	1,017,219.70	277,126.99	1,020,530.70	(3,311.00)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	415,202.00	374,499.14	64,197.93	374,499.14	0.00	0.0%
PERS		3201-3202	190,103.58	251,415.57	66,734.64	251,415.57	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	80,831.07	93,414.70	27,282.73	93,414.70	0.00	0.0%
Health and Welfare Benefits		3401-3402	493,499.88	610,193.02	143,190.99	610,193.02	0.00	0.0%
Unemployment Insurance		3501-3502	1,137.82	1,146.89	335.48	1,146.89	0.00	0.0%
Workers' Compensation		3601-3602	42,014.60	42,958.93	12,273.59	42,958.93	0.00	0.0%
OPEB, Allocated		3701-3702	84,719.73	94,051.28	25,884.84	94,051.28	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,307,508.68	1,467,679.53	339,900.20	1,467,679.53	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	3,902.52	1,898.30	3,902.52	0.00	0.0%
Materials and Supplies		4300	220,712.39	354,340.92	23,830.48	354,340.92	0.00	0.0%
Noncapitalized Equipment		4400	6,002.00	45,074.57	22,819.48	45,074.57	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			236,714.39	411,318.01	48,548.26	411,318.01	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,600.00	25,800.00	5,147.55	25,800.00	0.00	0.0%
Dues and Memberships		5300	8,150.00	8,150.00	1,710.00	8,150.00	0.00	0.0%
Insurance		5400-5450	20,828.00	23,987.00	22,487.00	23,987.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	1,020.00	0.00	1,020.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,925.00	101,925.00	0.00	101,925.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,924.00	15,924.00	10,224.00	15,924.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	362,925.88	380,141.26	27,936.08	380,141.26	0.00	0.0%
Communications		5900	4,398.56	12,953.76	6,751.85	12,953.76	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			538,751.44	569,901.02	74,256.48	569,901.02	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	37,525.57	55,936.36	3,137.51	55,936.36	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,525.57	55,936.36	3,137.51	55,936.36	0.00	0.0%
TOTAL, EXPENDITURES			4,419,431.71	4,995,013.68	1,143,475.05	4,998,324.68		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6300	Lottery: Instructional Materials	14,846.42
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	53,931.82
7435	Learning Recovery Emergency Block Grant	28,773.49
9010	Other Restricted Local	57,439.95
Total, Restricted Balance		154,991.68

Fund 10

SELPA Pass-Through Fund

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,094,661.00	4,094,661.00	0.00	4,094,661.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,352,304.00	2,352,304.00	2,264,976.47	2,352,304.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	144,102.27	5,665.69	144,102.27	0.00	0.0%
5) TOTAL, REVENUES			6,596,965.00	6,591,067.27	2,270,642.16	6,591,067.27		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,446,965.00	6,446,965.00	1,854,152.00	6,446,965.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,446,965.00	6,446,965.00	1,854,152.00	6,446,965.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150,000.00	144,102.27	416,490.16	144,102.27		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,000.00	144,102.27	416,490.16	144,102.27		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	472,632.81	473,563.17		473,563.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			472,632.81	473,563.17		473,563.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			472,632.81	473,563.17		473,563.17		
2) Ending Balance, June 30 (E + F1e)			622,632.81	617,665.44		617,665.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	622,632.81	617,665.44		617,665.44		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	4,094,661.00	4,094,661.00	0.00	4,094,661.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,094,661.00	4,094,661.00	0.00	4,094,661.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	2,352,304.00	2,352,304.00	1,093,503.00	2,352,304.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	724,012.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	447,461.47	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,352,304.00	2,352,304.00	2,264,976.47	2,352,304.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	150,000.00	150,000.00	11,563.42	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(5,897.73)	(5,897.73)	(5,897.73)	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	144,102.27	5,665.69	144,102.27	0.00	0.0%
TOTAL, REVENUES			6,596,965.00	6,591,067.27	2,270,642.16	6,591,067.27		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,094,661.00	4,094,661.00	0.00	4,094,661.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	1,839,353.00	1,839,353.00	1,643,407.00	1,839,353.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	512,951.00	512,951.00	210,745.00	512,951.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,446,965.00	6,446,965.00	1,854,152.00	6,446,965.00	0.00	0.0%
TOTAL, EXPENDITURES			6,446,965.00	6,446,965.00	1,854,152.00	6,446,965.00		

Item 15

Resource	Description	2025-26 Projected Totals
6500	Special Education	104,000.44
9010	Other Restricted Local	513,665.00
Total, Restricted Balance		617,665.44

Fund 11

Adult Education Fund

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	180,886.00	175,685.00	58,749.00	175,685.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,126.47	5.61	1,126.47	0.00	0.0%
5) TOTAL, REVENUES			182,386.00	176,811.47	58,754.61	176,811.47		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	61,484.12	52,053.29	14,201.68	52,053.29	0.00	0.0%
2) Classified Salaries		2000-2999	33,573.89	61,895.52	19,519.04	61,895.52	0.00	0.0%
3) Employee Benefits		3000-3999	39,820.49	71,699.80	20,470.05	71,699.80	0.00	0.0%
4) Books and Supplies		4000-4999	37,486.16	581.93	103.49	581.93	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	118.44	753.33	694.45	753.33	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,402.90	9,127.94	1,880.18	9,127.94	0.00	0.0%
9) TOTAL, EXPENDITURES			180,886.00	196,111.81	56,868.89	196,111.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	(19,300.34)	1,885.72	(19,300.34)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	(19,300.34)	1,885.72	(19,300.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,553.03	25,373.07		25,373.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,553.03	25,373.07		25,373.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,553.03	25,373.07		25,373.07		
2) Ending Balance, June 30 (E + F1e)			6,053.03	6,072.73		6,072.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,053.03	6,072.73		6,072.73		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Adult Education Programs	0000	9780		6,072.73				
Adult Education Programs	0000	9780	6,053.03					
Adult Education Programs	0000	9780				6,072.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	176,461.00	171,260.00	58,749.00	171,260.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,425.00	4,425.00	0.00	4,425.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			180,886.00	175,685.00	58,749.00	175,685.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	381.14	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(373.53)	(375.53)	(373.53)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,126.47	5.61	1,126.47	0.00	0.0%
TOTAL, REVENUES			182,386.00	176,811.47	58,754.61	176,811.47		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	61,484.12	52,053.29	14,201.68	52,053.29	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			61,484.12	52,053.29	14,201.68	52,053.29	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,562.50	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	13,841.18	51,524.44	15,693.96	51,524.44	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	13,170.21	10,371.08	3,825.08	10,371.08	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			33,573.89	61,895.52	19,519.04	61,895.52	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,619.11	12,032.60	2,339.02	12,032.60	0.00	0.0%
PERS		3201-3202	7,241.75	16,594.17	5,233.06	16,594.17	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,403.39	4,727.93	1,519.87	4,727.93	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,150.55	32,542.97	9,484.50	32,542.97	0.00	0.0%
Unemployment Insurance		3501-3502	46.99	47.52	15.58	47.52	0.00	0.0%
Workers' Compensation		3601-3602	1,741.77	1,785.97	586.46	1,785.97	0.00	0.0%
OPEB, Allocated		3701-3702	3,616.93	3,968.64	1,291.56	3,968.64	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,820.49	71,699.80	20,470.05	71,699.80	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	37,486.16	581.93	103.49	581.93	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,486.16	581.93	103.49	581.93	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	660.05	660.05	660.05	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	118.44	93.28	34.40	93.28	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118.44	753.33	694.45	753.33	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	8,402.90	9,127.94	1,880.18	9,127.94	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,402.90	9,127.94	1,880.18	9,127.94	0.00	0.0%
TOTAL, EXPENDITURES			180,886.00	196,111.81	56,868.89	196,111.81		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Resource	Description	2025-26 Projected Totals
	Total, Restricted Balance	0.00

Fund 12

Child Development Fund

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	349,282.50	350,143.74	92,636.40	350,143.74	0.00	0.0%
3) Other State Revenue		8300-8599	1,237,463.30	1,232,369.35	1,259,310.68	1,232,369.35	0.00	0.0%
4) Other Local Revenue		8600-8799	280,427.00	271,585.19	59,634.43	271,585.19	0.00	0.0%
5) TOTAL, REVENUES			1,867,172.80	1,854,098.28	1,411,581.51	1,854,098.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,726.00	9,461.28	1,336.92	9,461.28	0.00	0.0%
2) Classified Salaries		2000-2999	528,062.84	526,759.96	156,208.72	526,759.96	0.00	0.0%
3) Employee Benefits		3000-3999	342,482.77	328,606.22	106,214.22	328,606.22	0.00	0.0%
4) Books and Supplies		4000-4999	118,218.35	93,463.69	3,854.30	93,463.69	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	739,330.30	779,450.61	48,213.03	779,450.61	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	112,753.35	115,613.10	15,390.38	115,613.10	0.00	0.0%
9) TOTAL, EXPENDITURES			1,847,573.61	1,853,354.86	331,217.57	1,853,354.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,599.19	743.42	1,080,363.94	743.42		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,599.19	743.42	1,080,363.94	743.42		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	256,654.11	247,298.21		247,298.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			256,654.11	247,298.21		247,298.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			256,654.11	247,298.21		247,298.21		
2) Ending Balance, June 30 (E + F1e)			276,253.30	248,041.63		248,041.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	260,856.18	245,562.43		245,562.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,397.12	2,479.20		2,479.20		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Development MAA	0000	9780		2,479.20				
Child Development MAA	0000	9780	15,397.12					
Child Development MAA	0000	9780				2,479.20		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	349,282.50	350,143.74	92,636.40	350,143.74	0.00	0.0%
TOTAL, FEDERAL REVENUE			349,282.50	350,143.74	92,636.40	350,143.74	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,237,463.30	1,232,369.35	1,259,310.68	1,232,369.35	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,237,463.30	1,232,369.35	1,259,310.68	1,232,369.35	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	13,203.42	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(10,191.81)	(10,191.81)	(10,191.81)	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	255,427.00	255,427.00	55,039.00	255,427.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,350.00	1,583.82	1,350.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			280,427.00	271,585.19	59,634.43	271,585.19	0.00	0.0%
TOTAL, REVENUES			1,867,172.80	1,854,098.28	1,411,581.51	1,854,098.28		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,726.00	9,461.28	1,336.92	9,461.28	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,726.00	9,461.28	1,336.92	9,461.28	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,823.50	5,064.50	0.00	5,064.50	0.00	0.0%
Clerical, Technical and Office Salaries		2400	500,739.34	499,195.46	155,458.72	499,195.46	0.00	0.0%
Other Classified Salaries		2900	22,500.00	22,500.00	750.00	22,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			528,062.84	526,759.96	156,208.72	526,759.96	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	141,349.26	123,366.82	40,146.27	123,366.82	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	36,564.00	35,644.30	11,522.82	35,644.30	0.00	0.0%
Health and Welfare Benefits		3401-3402	140,685.20	141,629.69	45,771.28	141,629.69	0.00	0.0%
Unemployment Insurance		3501-3502	238.63	238.89	75.90	238.89	0.00	0.0%
Workers' Compensation		3601-3602	8,819.65	8,795.17	2,717.07	8,795.17	0.00	0.0%
OPEB, Allocated		3701-3702	14,826.03	18,931.35	5,980.88	18,931.35	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			342,482.77	328,606.22	106,214.22	328,606.22	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,331.19	6,629.39	0.00	6,629.39	0.00	0.0%
Materials and Supplies		4300	106,287.16	85,761.40	3,381.40	85,761.40	0.00	0.0%
Noncapitalized Equipment		4400	600.00	1,072.90	472.90	1,072.90	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			118,218.35	93,463.69	3,854.30	93,463.69	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	229,937.67	159,042.59	0.00	159,042.59	0.00	0.0%
Travel and Conferences		5200	61,004.04	63,773.94	19,058.70	63,773.94	0.00	0.0%
Dues and Memberships		5300	8,234.00	9,006.00	9,006.00	9,006.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,400.00	4,360.63	1,950.00	4,360.63	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,200.00	2,200.00	2,200.00	2,200.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	429,794.59	536,347.45	14,974.99	536,347.45	0.00	0.0%
Communications		5900	3,760.00	4,720.00	1,023.34	4,720.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			739,330.30	779,450.61	48,213.03	779,450.61	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	112,753.35	115,613.10	15,390.38	115,613.10	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			112,753.35	115,613.10	15,390.38	115,613.10	0.00	0.0%
TOTAL, EXPENDITURES			1,847,573.61	1,853,354.86	331,217.57	1,853,354.86		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Item 15

Resource	Description	2025-26 Projected Totals
6131	Early Education: Resource & Referral Reserve Account for Department of Social Services Programs	12,199.47
9010	Other Restricted Local	233,362.96
Total, Restricted Balance		245,562.43

Fund 13

Cafeteria Special Revenue Fund

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	77,500.00	77,500.00	6,450.63	77,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	84,500.00	84,500.00	11,848.13	84,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	1,796.17	289.63	1,796.17	0.00	0.0%
5) TOTAL, REVENUES			164,500.00	163,796.17	18,588.39	163,796.17		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	191,000.00	191,000.00	35,689.25	191,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			191,000.00	191,000.00	35,689.25	191,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,500.00)	(27,203.83)	(17,100.86)	(27,203.83)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	30,000.00	0.00	30,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,500.00	2,796.17	(17,100.86)	2,796.17		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	58,387.84	26,775.03		26,775.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,387.84	26,775.03		26,775.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,387.84	26,775.03		26,775.03		
2) Ending Balance, June 30 (E + F1e)			61,887.84	29,571.20		29,571.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	61,887.84	29,571.20		29,571.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	77,500.00	77,500.00	6,450.63	77,500.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			77,500.00	77,500.00	6,450.63	77,500.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	84,500.00	84,500.00	11,848.13	84,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,500.00	84,500.00	11,848.13	84,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	993.46	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(703.83)	(703.83)	(703.83)	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	1,796.17	289.63	1,796.17	0.00	0.0%
TOTAL, REVENUES			164,500.00	163,796.17	18,588.39	163,796.17		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	191,000.00	191,000.00	35,689.25	191,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			191,000.00	191,000.00	35,689.25	191,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			191,000.00	191,000.00	35,689.25	191,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000.00	30,000.00	0.00	30,000.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	29,571.20
Total, Restricted Balance		29,571.20

Fund 14

Deferred Maintenance Fund

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	35,543.75	4,068.31	35,543.75	0.00	0.0%
5) TOTAL, REVENUES			250,000.00	235,543.75	4,068.31	235,543.75		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	487,000.00	487,000.00	12,951.53	487,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			587,000.00	587,000.00	12,951.53	587,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(337,000.00)	(351,456.25)	(8,883.22)	(351,456.25)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(337,000.00)	(351,456.25)	(8,883.22)	(351,456.25)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,255,118.06	1,400,420.01		1,400,420.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,255,118.06	1,400,420.01		1,400,420.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,255,118.06	1,400,420.01		1,400,420.01		
2) Ending Balance, June 30 (E + F1e)			918,118.06	1,048,963.76		1,048,963.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	918,118.06	1,048,963.76		1,048,963.76		
Deferred Maintenance	0000	9760		1,048,963.76				
Deferred Maintenance	0000	9760	918,118.06					

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Deferred Maintenance	0000	9760				1,048,963.76		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	18,524.56	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(14,456.25)	(14,456.25)	(14,456.25)	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	35,543.75	4,068.31	35,543.75	0.00	0.0%
TOTAL, REVENUES			250,000.00	235,543.75	4,068.31	235,543.75		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	10,000.00	(115.00)	10,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	487,000.00	477,000.00	13,066.53	477,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			487,000.00	487,000.00	12,951.53	487,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			587,000.00	587,000.00	12,951.53	587,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Resource	Description	2025-26 Projected Totals
	Total, Restricted Balance	0.00

Fund 17

Special Reserve Fund

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	110,376.22	10,125.25	110,376.22	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	110,376.22	10,125.25	110,376.22		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150,000.00	110,376.22	10,125.25	110,376.22		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,000.00	110,376.22	10,125.25	110,376.22		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,615,620.00	3,655,142.42		3,655,142.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,615,620.00	3,655,142.42		3,655,142.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,615,620.00	3,655,142.42		3,655,142.42		
2) Ending Balance, June 30 (E + F1e)			3,765,620.00	3,765,518.64		3,765,518.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,765,620.00	3,765,518.64		3,765,518.64		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	49,749.03	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(39,623.78)	(39,623.78)	(39,623.78)	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	110,376.22	10,125.25	110,376.22	0.00	0.0%
TOTAL, REVENUES			150,000.00	110,376.22	10,125.25	110,376.22		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

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Resource	Description	2025-26 Projected Totals
	Total, Restricted Balance	0.00

Fund 35

County School Facilities Fund

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	(1,316.20)	445.01	(1,316.20)	0.00	0.0%
5) TOTAL, REVENUES			0.00	(1,316.20)	445.01	(1,316.20)		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	300,000.00	141,419.76	0.00	141,419.76	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			300,000.00	141,419.76	0.00	141,419.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(300,000.00)	(142,735.96)	445.01	(142,735.96)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(300,000.00)	(142,735.96)	445.01	(142,735.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	418,326.50	142,735.96		142,735.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418,326.50	142,735.96		142,735.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418,326.50	142,735.96		142,735.96		
2) Ending Balance, June 30 (E + F1e)			118,326.50	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	118,326.50	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,761.21	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(1,316.20)	(1,316.20)	(1,316.20)	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	(1,316.20)	445.01	(1,316.20)	0.00	0.0%
TOTAL, REVENUES			0.00	(1,316.20)	445.01	(1,316.20)		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	300,000.00	141,419.76	0.00	141,419.76	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	141,419.76	0.00	141,419.76	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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			300,000.00	141,419.76	0.00	141,419.76		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	0.00		

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Resource	Description	2025-26 Projected Totals
	Total, Restricted Balance	0.00

Fund 40

Special Reserve Fund for Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	(50,428.59)	(22,347.39)	(50,428.59)	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	(50,428.59)	(22,347.39)	(50,428.59)		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,065,000.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,065,000.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(915,000.00)	(50,428.59)	(22,347.39)	(50,428.59)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,200,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	28,058.37	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,200,000.00	0.00	(28,058.37)	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			285,000.00	(50,428.59)	(50,405.76)	(50,428.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,092,921.03	50,428.59		50,428.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,092,921.03	50,428.59		50,428.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,092,921.03	50,428.59		50,428.59		
2) Ending Balance, June 30 (E + F1e)			4,377,921.03	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,377,921.03	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Capital Outlay Projects	0000	9780	4,377,921.03					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	0.00	28,081.20	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(50,428.59)	(50,428.59)	(50,428.59)	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	(50,428.59)	(22,347.39)	(50,428.59)	0.00	0.0%
TOTAL, REVENUES			150,000.00	(50,428.59)	(22,347.39)	(50,428.59)		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,065,000.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,065,000.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,065,000.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,200,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,200,000.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	28,058.37	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	28,058.37	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,200,000.00	0.00	(28,058.37)	0.00		

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Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Fund 56

Debt Service Fund

This fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term debt.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
	Total, Restricted Balance	0.00

Fund 71

Retiree Benefit Fund

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
5) TOTAL, REVENUES			350,000.00	350,000.00	0.00	350,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	761,330.00	761,330.00	0.00	761,330.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			761,330.00	761,330.00	0.00	761,330.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(411,330.00)	(411,330.00)	0.00	(411,330.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(411,330.00)	(411,330.00)	0.00	(411,330.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	14,582,743.39	15,755,828.55		15,755,828.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,582,743.39	15,755,828.55		15,755,828.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,582,743.39	15,755,828.55		15,755,828.55		
2) Ending Net Position, June 30 (E + F1e)			14,171,413.39	15,344,498.55		15,344,498.55		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	14,171,413.39	15,344,498.55		15,344,498.55		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
TOTAL, REVENUES			350,000.00	350,000.00	0.00	350,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	761,330.00	761,330.00	0.00	761,330.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			761,330.00	761,330.00	0.00	761,330.00	0.00	0.0%
TOTAL, EXPENSES			761,330.00	761,330.00	0.00	761,330.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c + e)			0.00	0.00	0.00	0.00		

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Resource	Description	2025-26 Projected Totals
	Total, Restricted Net Position	0.00

Assumptions

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





Santa Cruz County Office of Education

MULTI-YEAR ASSUMPTIONS

2025-26 First Interim

Item 15.3

LCFF Planning Factors	2024-25	2025-26	2026-27	2027-28	2028-29
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	1.07%	2.93%	3.08%	3.30%	3.31%
Department of Finance Estimated Funded COLA					
SSC Estimated Statutory COLA	1.07%	2.43%	3.02%	3.42%	3.31%
Santa Cruz COE COLA Used	1.07%	2.30%	1.00%	1.00%	1.00%

Other Planning Factors	2024-25	2025-26	2026-27	2027-28	2028-29
California Consumer Price Index (CPI)	2.86%	3.09%	2.82%	2.72%	2.79%
California Lottery - Unrestricted per ADA	\$195.37	\$190.00	\$190.00	\$190.00	\$190.00
California Lottery - Restricted per ADA	\$88.22	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant District Grades k-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65	\$43.03
Mandate Block Grant District Grades 9-12 per ADA	\$73.62	\$76.48	\$78.79	\$81.48	\$84.18
Mandate Block Grant Charter Grades k-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86	\$22.58
Mandate Block Grant Charter Grades 9-12 per ADA	\$55.76	\$58.21	\$59.97	\$62.02	\$64.07
Interest Rate for Ten-Year Treasuries	4.23%	4.50%	4.36%	4.40%	4.55%
CalSTRS Employer Contribution Rate	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Contribution Rate	27.05%	26.81%	26.90%	27.80%	27.40%
Minimum Wage	\$16.50	\$16.90	\$17.40	\$17.80	\$17.80

Average Daily Attendance (ADA)	2024-25	2025-26	2026-27	2027-28	2028-29
Alternative Education Current Year	884.36	847.00	833.45	820.08	806.90
Alternative Education Funded	905.98	896.13	865.60	849.73	833.51
District Funded Special Education	97.80	97.80	97.80	97.80	97.80
Countywide ADA	3,400.99	33,735.98	33,473.63	33,213.90	32,956.76
Career Advancement Charter	206.58	235.00	235.00	235.00	235.00
Career Advancement Charter Funded	206.58	199.75	199.75	235.00	235.00

Salary and Benefits	2024-25	2025-26	2026-27	2027-28	2028-29
Certificated Step & Column	1.30%	1.30%	1.30%	1.30%	1.30%
Classified Step & Column	1.20%	1.20%	1.20%	1.20%	1.20%
Health & Welfare	8.50%	7.00%	7.00%	7.00%	7.00%

Employer Rates on Payroll (Other than H&W)	2024-25	2025-26	2026-27	2027-28	2028-29
CalSTRS	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS	27.05%	26.81%	26.90%	27.80%	27.40%
Social Security (FICA/OASDI)	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance (SUI)	0.05%	0.05%	0.05%	0.05%	0.05%
Workers Compensation	1.92%	1.88%	1.88%	1.88%	1.88%
Retiree Benefits (OPEB)	1.95%	1.95%	1.95%	1.95%	1.95%

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

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

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

*2025-26 and 2026-27 Career Advancement Charter Funded ADA is 85%

*2025-26 1st Interim assumes a 1.5% decrease for Alt Ed Community ADA in subsequent years

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

SSC School District and Charter School Financial Projection Dashboard 2025-26 Enacted State Budget

Item 15.3

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2025-26 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2024-25 ¹	2025-26 ²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.30%	\$231	\$234	\$241	\$279
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,067	–	–	\$323
2025-26 Adjusted Base Grants ³	\$11,323	\$10,411	\$10,719	\$12,746
Transitional Kindergarten (TK) Add-On ⁴	\$5,545	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		2.86%	3.09%	2.82%	2.72%	2.79%
California Lottery	Unrestricted per ADA	\$195.37	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per ADA	\$88.22	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65	\$43.03
	Grades 9-12 per ADA	\$73.62	\$76.48	\$78.79	\$81.48	\$84.18
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86	\$22.58
	Grades 9-12 per ADA	\$55.76	\$58.21	\$59.97	\$62.02	\$64.07
Interest Rate for Ten-Year Treasuries		4.23%	4.50%	4.36%	4.40%	4.50%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. The California State Preschool Program is excluded in 2025-26.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.



SANTA CRUZ
 COUNTY OFFICE OF
EDUCATION
 DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

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Dr. Faris Sabbah, Superintendent • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5600 • Fax (831) 466-5607 • www.santacruzcoe.org

Date: October 28, 2025
 To: Superintendents and Chief Business Officials
 From: Liann Reyes, Deputy Superintendent – Business Services 
 Subject: Background and Advice for the 2025-26 First Interim Budget Report

The following document, The Common Message, provides guidance and information related to the 2025-26 First Interim Budget Report. It is intended to provide a consistent message for use in preparing your 2025-26 First Interim Report and related multi-year projections (MYPs). Since May 2008, this document has been authored by key educational professionals throughout the State of California and is based on the latest changes and information obtained from the Department of Finance (DOF), State Board of Education (SBE), the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team (FCMAT).

While not all information provided will be applicable to all districts, the goal is to provide an easy-to-use reference guide for current information on school funding and related topics. With continued local declining enrollment, inflation, impact on cost of good due to tariffs, I urge caution in developing your multi-year projections and encourage your consideration to budget conservatively.

Please make note of the projected COLA amounts which are more in line with historical COLAs; also, be cognizant of your “effective rate of COLA” and be sure to keep this in mind when determining any additional revenue you may be receiving. This will be crucial when negotiations and settlements with your unions are being discussed. Lastly, there are some economic indicators that are still developing as it pertains to COLA, and there are thoughts that COLA may come in lower than the current projections. Please prepare additional scenarios using conservative COLA estimates for optimal conservative budgeting. Lastly, pay particular attention to your cash flow statement and projections as low ending fund balances will create cash flow issues that may require temporary borrowing from other internal funds.

The Santa Cruz County Office of Education continues to be a resource in assisting your district with California education funding. I encourage you to reach out to us if you have any questions or need help in this regard.



**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2025-26 First Interim Report

BASC

Business and Administration
Services Committee

Writers and Contributors

Topic	Contributors	
Background	Committee	
First Interim Report Key Guidance	Peter Foggiato, San Joaquin	Scott Price, Riverside
Planning Factors for 2025-26 and Multiyear Projections (MYPs)	Jamie Dial, Kings	Roger Van Putten, Placer
Federal Funding Uncertainties	Martin Fragoso, Merced	Misty Key, Ventura
Deficit Spending/Reserves	Shannon Hansen, San Benito	Mike Simonson, San Diego
Layoffs	Misty Key, Ventura	Nicolas Schweizer, Sacramento
Fiscal Stabilization Plan	Dean West, Orange	Maribel Paez, Imperial
Summary	Peter Foggiato, San Joaquin	Scott Price, Riverside

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Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide Local Educational Consortium Co-Chairs
WestEd

Key Guidance Based on the 2025-26 Adopted State Budget

Governor Gavin Newsom signed several budget bills (SB 101, AB 102, SB 103, AB 104, SB 105) and trailer bills (AB 121, SB 120, SB 147, SB 151) to adopt and implement the 2025-26 State Budget. The budget retained most of the proposals included in the May Revision; however, some additional changes were incorporated. The final budget agreement solves a \$11.8 billion general fund deficit for 2025-26 and provides a balanced fiscal plan with reductions in growth in state spending while maintaining key programs.

Key TK-12 funding provisions include the following:

- Revised estimates of general fund revenues result in updated Proposition 98 guarantee levels: \$98.5 billion for 2023-24, \$119.9 billion for 2024-25, and \$114.6 billion for 2025-26. These revised levels represent a \$3.9 billion increase over the three-year period relative to the 2024 Budget Act. Due to the risk in revenue projections, the 2025-26 budget appropriates the 2024-25 level at \$118 billion — \$1.9 billion below the most recent calculation. This difference, referred to as settle-up, reflects uncertainty in revenue estimates and is intended to protect core program funding if realized. Proposition 98 is calculated using Test 2 for 2023-24 and Test 1 for both 2024-25 and 2025-26.
- Revises the 2024-25 mandatory Proposition 98 Rainy Day fund deposit down to \$455 million. There is a mandatory withdrawal of \$455 million in 2025-26. Of that amount, \$405.3 million will be used to fund LCFF in 2025-26. This mandatory withdrawal will exhaust the fund balance of the reserve account in 2025-26. Consequently, the Proposition 98 Rainy Day fund balance is insufficient to trigger the local reserve cap in 2025-26.
- Maintains a 2.3% funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF). When combined with population growth adjustments, this results in a \$2.1 billion increase compared to the 2024 Budget Act. Categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Charter School Facilities Grant Program, American Indian Education Centers, the American Indian Early Childhood Education Program, and the LCFF Equity Multiplier.
- Includes a \$1.9 billion deferral of LCFF apportionments from June 2026 to July 2026. In addition, prior deferrals from 2024-25 totaling \$246.6 million for TK-12 education are fully repaid in 2025-26.
- Maintains investment of a total of \$2.1 billion in ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK), ensuring all children who turn four years old by September 1 of the school year can enroll in TK. An additional \$1.2 billion was provided in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every

TK classroom beginning in 2025-26.

- Provides an additional \$606.8 million in ongoing investment in Expanded Learning Opportunities Program for full program implementation and to support the Legislature's intent to increase Rate 2 to \$1,575. The budget lowers the eligibility threshold for universal access, expanding it to include LEAs with an unduplicated pupil percentage (UPP) of at least 55%, reduced from the previous threshold of 75%. Additionally, the 2025-26 State Budget includes one-time funding of \$590.6 million to account for the 55% UPP change for Rate 1. It also allocates \$10.4 million to increase the minimum entitlement grant amount from \$50,000 to \$100,000 per LEA. To allow time for new Rate 1 LEAs to expand their programs to serve additional students, LEAs are granted a grace period for compliance with the requirement for universal access. Starting in 2025-26, LEAs that are new to Rate 1 will be audited for compliance with their prior-year Rate 2 requirements during their first year of eligibility for Rate 1 funding, and will be audited for compliance with Rate 1 requirements each year thereafter
- Provides \$480 million in one-time Proposition 98 funding to support literacy instruction aligned with the English Language Arts (ELA)/English Language Development (ELD) Framework for all students, composed of the following investments: \$215 million to expand the existing Literacy and Reading Specialists Grant Program; \$200 million to support evidenced-based professional learning for elementary school educators aligned with the ELA/ELD Framework; \$40 million for the purchase of screening materials and training for educators to administer literacy screening; \$15 million for Literacy and Mathematics Networks to support the implementation of evidence-based practices aligned with curriculum frameworks; and \$10 million in funding for a COE to partner with the University of California, San Francisco (UCSF) Dyslexia Center to support the Multitudes screener.
- Includes multiple investments intended to support teachers and improve access to the educator pipeline: \$300 million in one-time Proposition 98 funding for the Student Teacher Stipend Program, which will provide \$10,000 grants to teacher candidates who complete the required student teaching hours beginning in 2026-27 and continuing through 2028-29. Of this amount, \$5 million is allocated for a public outreach campaign and grant management system. Also includes \$70 million in one-time Proposition 98 funding to increase funding for the Teacher Residency Grant Program, and \$30 million of one-time Proposition 98 funding to extend the timeline of the existing National Board Certification Incentive Program to encourage teachers to serve in high-poverty schools.
- Allocates \$1.7 billion in one-time Proposition 98 for the Student Support and Professional Development Discretionary Block Grant. The block grant gives LEAs discretionary fiscal support to address rising costs, including, but not limited to, the following: (1) professional development for teachers on the ELA/ELD framework and Literacy Roadmap, with a focus on strategies to support literacy for English learners; (2) professional development for teachers on the Mathematics Framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment expansion programs aligned with the Master Plan for Career Education. The CDE

calculated the block grant to be \$313.08 per ADA reported as of the 2024-25 second principal apportionment.

- Maintains \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year. Allocation information can be found on the following CDE web page: <https://www.cde.ca.gov/fg/fo/r14/lrebg25result.asp>.
- Provides \$150 million in one-time Proposition 98 funding for career technical education and career pathways programming. These funds will be used to augment the Career Technical Education Incentive Grant (CTEIG) program, and will be allocated under the program parameters included in SB 638.
- The Universal School Meals Support Grant provides one-time Proposition 98 funding of \$145 million for specialized kitchen equipment, infrastructure improvements, staff training, and the procurement of sustainably grown food to increase freshly prepared meals. Additionally, the budget provides \$10 million to support recruitment and retention of food service workers and \$5 million to fund a study of the impact of particularly harmful ultra-processed foods in California school meals.

Congress recently approved significant cuts to Medicaid and the Supplemental Nutrition Assistance Program (SNAP). These reductions may impact schools in two ways. First, they change eligibility for participation in safety net programs that are used in the automatic categorical eligibility match done for free and reduced-price meals (FRPM). Reducing FRPM eligibility will affect the unduplicated pupil count/percentage, which is used in LCFF and more than 15 other programs to determine funding allocations to LEAs. Second, they force the state to adjust school funding to mitigate the impact of federal funding cuts. At the same time, projected declines in state revenue and increasing Medi-Cal costs have contributed to a structural budget deficit that is projected to grow significantly. Federal funding reductions, especially to Medicaid, will significantly increase the state's budget deficit and require the Legislature to make difficult reductions in other areas.

Given the risks to the state budget and changes in federal funding, LEAs should exercise caution before making any long-term commitments and should consider increasing reserves to manage potential cash deferrals and absorb potential state and federal funding reductions.

Planning Factors for 2025-26 and Multiyear Projections

Following are key planning factors for LEAs to include in their 2025-26 adopted budgets and multiyear projections (MYPs) based on the latest information available at the time of writing.

Planning Factor	2025-26	2026-27	2027-28
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	2.30%	3.02%	3.42%
Special Education COLA	2.30%	3.02%	3.42%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$190.00	\$190.00	\$190.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.90 ¹	\$17.40 ²	\$17.80 ³
Universal TK/ADA LCFF add-on	\$5,545.00	\$5,712.00	\$5,907.00
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$39.09	\$40.27	\$41.65
Grades 9-12 per ADA	\$76.48	\$78.79	\$81.48
Charter Schools			
Grades K-8 per ADA	\$20.52	\$21.14	\$21.86
Grades 9-12 per ADA	\$58.21	\$59.97	\$62.02

¹Effective January 1, 2026, ²Effective January 1, 2027, ³Effective January 1, 2028.

Federal Funding Uncertainties

Federal funding for public education continues to evolve. The federal government is taking unprecedented and unpredictable actions that affect the education community. LEAs can view the latest guidance from the CDE at the following web page: <https://www.cde.ca.gov/nr/fa/>

Due to the current federal shutdown, federal agencies may be short staffed. Depending on the federal program and the length of the shutdown, LEAs could eventually have issues accessing certain federal funds. Therefore, LEAs should analyze cash on hand to determine if short-term financing is required. It is not known how long the shutdown will last. Once the federal government reopens, expect a delay before operations resume.

Deficit Spending

Declining enrollment, coupled with the expiration of federal one-time funds, may result in deficit spending for many school districts. It is essential to distinguish between ongoing structural deficits and one-time shortfalls. As districts work to balance their budgets, any significant reductions shown in multiyear financial projections should be supported by concrete spending reduction plans or accompanied by a fiscal solvency statement that outlines the governing board's commitment to future corrective actions.

To maintain financial health, districts should conduct monthly cash flow analyses to monitor trends and proactively address potential cash shortages. For guidance, refer to [FCMAT's April 2020 fiscal alert about effective cash management during uncertain times](#).

As fund balances potentially decline, districts must exercise caution when allocating resources for long-term commitments, including negotiated salary increases. Modest revenue gains from the cost-of-living adjustment (COLA) may be offset by declining enrollment and rising payroll costs, including increases in retirement and health benefit rates. Each district's capacity to implement and sustain salary increases will depend on its unique financial position. Economic trends also suggest that the LCFF COLA for 2026-27 could be lower than what is included in the LCFF planning factors. Districts should consider creating alternative scenarios that assume a lower COLA in the subsequent years.

Because deficit spending erodes fund balance reserves, it is critical to maintain substantial reserves to buffer against future economic downturns. The Government Finance Officers Association recommends reserves of at least 17%, which typically equals two months of salary expenditures for most organizations. Although school districts may be subject to reserve cap limitations on assigned and unassigned fund balances during periods of strong state revenue, it remains prudent to regularly review overall reserves to ensure long-term fiscal stability. Note that the reserve cap is not applicable for 2025-26 but may be reinstated in future years.

Considerations for Reductions in Force

Declining enrollment and the end of substantial amounts of one-time funding have most LEAs in an unsustainable deficit-spending scenario. Any structural deficit, in which ongoing expenditures exceed ongoing revenues, must be corrected sooner rather than later to avoid fiscal distress.

The first interim report is the version of the LEA’s budget that provides the information needed to determine the amount of expenditure reductions an LEA should implement for the following fiscal year. The largest expense in an LEA is salaries and the associated benefits. If the first interim report indicates a structural deficit, identifying the total dollar amount of reductions that need to be implemented by July 1, 2026, is critical because the layoff provisions in statute are unforgiving. Education Code 44949 for certificated staff and 45117 for classified staff govern the process for layoffs, specifying a notification date of March 15th for both certificated and classified positions.

The governing board of an LEA will need time to review many options for reductions and take appropriate action. With the complexities of credentialing needs, seniority lists, bumping rights, enrollment projections by school sites, master schedules, and so on, it is imperative that reductions in force and notifications to employees by March 15th exceed the total amount of reductions needed for the following fiscal year.

Fiscal Stabilization Plan

A stabilization plan serves as a road map to restore fiscal solvency when a district’s reserves are projected to fall below the state-required minimum (3% for most districts). Under AB 1200 and AB 2756, county offices of education are required to ensure that each district that has a negative or qualified budget certification develops and implements a stabilization plan to demonstrate how it will regain and maintain fiscal health.

The plan must clearly show how the district will:

- Eliminate ongoing structural deficits.
- Rebuild reserves to at least the state-required minimum.
- Maintain solvency across the three-year multiyear projection (MYP)

Although required for districts with qualified or negative budget certifications, a stabilization plan is also considered **best practice** for districts that have a structural deficit but are still meeting reserve requirements. Even when positive certification is possible, proactive planning helps an LEA do the following:

- Identify and address structural deficits early — before reserves are depleted.
- Avoid sudden, severe budget cuts by phasing in adjustments over time.
- Demonstrate fiscal responsibility to the board, staff, bargaining units, and the community.

- Strengthen credibility with oversight agencies, such as the COE, CDE, or FCMAT.
- Support long-term stability by aligning ongoing revenues and expenditures.

Key Elements of a Stabilization Plan

- **Assessment of Current Condition** — Identify the factors leading to fiscal distress, including enrollment and ADA trends, rising costs, and structural imbalances.
- **Expenditure Reductions** — Outline cost-saving measures such as staffing adjustments, program realignment, and operational efficiencies.
- **Revenue Enhancements** — Consider opportunities for additional funding, including grants, parcel taxes, or improved attendance recovery strategies
- **Retirement Incentives** — Evaluate potential cost savings from early retirement or separation incentives.
- **Use of Reserves and One-Time Funds** — Plan for strategic, temporary use of reserves while avoiding reliance on one-time funds for ongoing expenses.
- **Timelines and Milestones** — Establish clear deadlines for board approval, implementation of reductions, and progress benchmarks.
- **Communication Plan** — Ensure transparent communication with the board, staff, bargaining units, and the community to build trust and understanding.
- **Oversight and Monitoring** — Provide regular updates to the board and COE, with progress measured against specific targets.
- **Reasonableness** — Fiscal stabilization plans must be reasonable and include sufficient detail to allow oversight agencies to assess the reasonableness of the plan.

Districts must document assumptions (e.g., enrollment projections, COLA, step-and-column, benefit cost increases). Collaboration with labor groups is often necessary, particularly when expenditure reductions involve staffing. Long-term strategies, such as right-sizing operations in response to declining enrollment, should be included. Conservative budgeting practices — such as avoiding overestimation of revenues or underestimation of expenditures — are essential.

Developing a stabilization plan requires difficult decisions, but thoughtful planning, transparency, and conservative financial management are critical to restoring confidence and ensuring long-term fiscal stability. Proactively adopting a plan, even when reserves are above the minimum, can prevent future crises and provide a structured path to sustainability.

Summary

This edition of the Common Message provides LEAs with data and guidance for the First Interim and related information for board presentations. The state budget continues to face increased risk due to changes in federal policy and funding, which may affect both revenues and expenditures. LEAs must navigate short-and long-term challenges, including volatility in the state revenue forecast, declining enrollment and attendance, rising pension costs, inflationary

pressures, and the expiration of one-time funds. Because each LEA's funding and program structure is unique, it remains essential for LEAs to continually assess local conditions, collaborate closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.

Multi-Year Projections

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



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		33,735.98	(.78%)	33,473.63	(.78%)	33,213.90
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	29,947,097.00	(7.28%)	27,766,676.00	(.08%)	27,744,717.00
2. Federal Revenues	8100-8299	4,000,000.00	0.00%	4,000,000.00	0.00%	4,000,000.00
3. Other State Revenues	8300-8599	332,245.00	0.00%	332,245.00	0.00%	332,245.00
4. Other Local Revenues	8600-8799	2,638,399.73	19.60%	3,155,634.00	0.00%	3,155,634.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,596,196.38)	(8.42%)	(2,377,721.00)	0.00%	(2,377,721.38)
6. Total (Sum lines A1 thru A5c)		34,321,545.35	(4.21%)	32,876,834.00	(.07%)	32,854,874.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,105,883.08		6,711,980.56
b. Step & Column Adjustment				47,696.96		48,418.94
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(441,599.48)		(261,163.19)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,105,883.08	(5.54%)	6,711,980.56	(3.17%)	6,499,236.31
2. Classified Salaries						
a. Base Salaries				10,158,108.30		10,444,956.60
b. Step & Column Adjustment				150,679.91		179,340.06
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				136,168.39		(437,443.58)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,158,108.30	2.82%	10,444,956.60	(2.47%)	10,186,853.08
3. Employee Benefits	3000-3999	10,247,190.57	3.06%	10,560,490.50	2.22%	10,795,349.83
4. Books and Supplies	4000-4999	2,353,016.40	(34.86%)	1,532,808.40	.28%	1,537,083.40
5. Services and Other Operating Expenditures	5000-5999	6,959,292.18	(18.23%)	5,690,487.85	(2.66%)	5,539,019.00
6. Capital Outlay	6000-6999	197,391.27	(74.67%)	50,000.00	130.00%	115,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,000,000.00	0.00%	4,000,000.00	0.00%	4,000,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,488,359.02)	(14.08%)	(2,138,062.34)	(5.04%)	(2,030,252.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		38,562,522.78	(4.36%)	36,882,661.57	(.57%)	36,672,289.62
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,240,977.43)		(4,005,827.57)		(3,817,415.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,093,835.35		25,852,857.92		21,847,030.35
2. Ending Fund Balance (Sum lines C and D1)		25,852,857.92		21,847,030.35		18,029,615.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Other Commitments	9760	0.00				
d. Assigned	9780	25,852,857.92		21,847,030.35		18,029,615.35
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,852,857.92		21,847,030.35		18,029,615.35
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	3,765,518.64		3,875,895.00		3,986,271.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,765,518.64		3,875,895.00		3,986,271.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Significant changes are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to Comprehensive Support and Improvement(CSI), Educator Effectiveness Funds, (EEF), Cal-WELL, Cal-AIM, HCAI/Capacity Grant, Justice Assistance Grant (JAG), CA Community School Partnership Program(CCSP), Universal Pre-Kindergarten (UPK), Learning Recovery Emergency Block Grant (LREBG), CA Apprenticeship Initiative(CAI) Dental Assisting, Workforce Development, and k-16 Coordination grants. Positions and extra work agreements have been reduced, removed or adjusted in the subsequent years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	8,991,524.00	0.00%	8,991,524.00	0.00%	8,991,524.00
2. Federal Revenues	8100-8299	2,081,766.24	(3.71%)	2,004,582.00	0.00%	2,004,582.00
3. Other State Revenues	8300-8599	19,453,988.92	(15.31%)	16,475,190.00	(6.65%)	15,378,995.00
4. Other Local Revenues	8600-8799	10,235,797.01	(45.67%)	5,560,878.00	.27%	5,575,878.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,596,196.38	(8.42%)	2,377,721.00	0.00%	2,377,721.00
6. Total (Sum lines A1 thru A5c)		43,359,272.55	(18.33%)	35,409,895.00	(3.05%)	34,328,700.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,804,817.63		8,772,697.26
b. Step & Column Adjustment				77,417.20		72,572.68
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(109,537.57)		(101,183.62)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,804,817.63	(.36%)	8,772,697.26	(.33%)	8,744,086.32
2. Classified Salaries						
a. Base Salaries				9,124,695.56		8,356,027.10
b. Step & Column Adjustment				154,707.74		137,812.45
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(923,376.20)		(444,241.13)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,124,695.56	(8.42%)	8,356,027.10	(3.67%)	8,049,598.42
3. Employee Benefits	3000-3999	11,895,843.22	(1.09%)	11,766,087.84	2.09%	12,011,412.19
4. Books and Supplies	4000-4999	1,099,147.86	(23.57%)	840,060.42	(4.23%)	804,560.42
5. Services and Other Operating Expenditures	5000-5999	10,530,089.45	(39.55%)	6,365,060.41	(16.25%)	5,330,845.16
6. Capital Outlay	6000-6999	427,747.05	1,063.71%	4,977,747.05	(80.36%)	977,747.05
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,307,681.62	(15.18%)	1,957,384.94	(5.51%)	1,849,575.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		44,190,022.39	(2.61%)	43,035,065.02	(12.24%)	37,767,824.56
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(830,749.84)		(7,625,170.02)		(3,439,124.56)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,652,986.68		17,822,236.84		10,197,066.82
2. Ending Fund Balance (Sum lines C and D1)		17,822,236.84		10,197,066.82		6,757,942.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	17,822,236.84		10,197,066.82		6,757,942.26
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,822,236.84		10,197,066.82		6,757,942.26
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Significant changes are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to Comprehensive Support and Improvement(CSI), Educator Effectiveness Funds, (EEF), Cal-WELL, Cal-AIM, HCAI/Capacity Grant, Justice Assistance Grant (JAG), CA Community School Partnership Program(CCSP), Universal Pre-Kindergarten (UPK), Learning Recovery Emergency Block Grant (LREBG), CA Apprenticeship Initiative(CAI) Dental Assisting, Workforce Development, and k-16 Coordination grants. Positions and extra work agreements have been reduced, removed or adjusted in the subsequent years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		33,735.98	(.78%)	33,473.63	(.78%)	33,213.90
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	38,938,621.00	(5.60%)	36,758,200.00	(.06%)	36,736,241.00
2. Federal Revenues	8100-8299	6,081,766.24	(1.27%)	6,004,582.00	0.00%	6,004,582.00
3. Other State Revenues	8300-8599	19,786,233.92	(15.05%)	16,807,435.00	(6.52%)	15,711,240.00
4. Other Local Revenues	8600-8799	12,874,196.74	(32.29%)	8,716,512.00	.17%	8,731,512.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(.38)
6. Total (Sum lines A1 thru A5c)		77,680,817.90	(12.09%)	68,286,729.00	(1.62%)	67,183,574.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,910,700.71		15,484,677.82
b. Step & Column Adjustment				125,114.16		120,991.62
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(551,137.05)		(362,346.81)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,910,700.71	(2.68%)	15,484,677.82	(1.56%)	15,243,322.63
2. Classified Salaries						
a. Base Salaries				19,282,803.86		18,800,983.70
b. Step & Column Adjustment				305,387.65		317,152.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(787,207.81)		(881,684.71)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,282,803.86	(2.50%)	18,800,983.70	(3.00%)	18,236,451.50
3. Employee Benefits	3000-3999	22,143,033.79	.83%	22,326,578.34	2.15%	22,806,762.02
4. Books and Supplies	4000-4999	3,452,164.26	(31.26%)	2,372,868.82	(1.32%)	2,341,643.82
5. Services and Other Operating Expenditures	5000-5999	17,489,381.63	(31.07%)	12,055,548.26	(9.84%)	10,869,864.16
6. Capital Outlay	6000-6999	625,138.32	704.26%	5,027,747.05	(78.27%)	1,092,747.05
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,000,000.00	0.00%	4,000,000.00	0.00%	4,000,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(180,677.40)	0.00%	(180,677.40)	0.00%	(180,677.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		82,752,545.17	(3.43%)	79,917,726.59	(6.85%)	74,440,114.18
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,071,727.27)		(11,630,997.59)		(7,256,539.56)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		48,746,822.03		43,675,094.76		32,044,097.17
2. Ending Fund Balance (Sum lines C and D1)		43,675,094.76		32,044,097.17		24,787,557.61
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	17,822,236.84		10,197,066.82		6,757,942.26
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	25,852,857.92		21,847,030.35		18,029,615.35
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		43,675,094.76		32,044,097.17		24,787,557.61
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,765,518.64		3,875,895.00		3,986,271.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,765,518.64		3,875,895.00		3,986,271.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.55%		4.85%		5.36%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	SC					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		6,446,965.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		82,752,545.17		79,917,726.59		74,440,114.18
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		82,752,545.17		79,917,726.59		74,440,114.18
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		82,752,545.17		79,917,726.59		74,440,114.18
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,482,576.36		2,397,531.80		2,233,203.43
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		774,000.00		774,000.00		774,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,482,576.36		2,397,531.80		2,233,203.43
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2025-26
 2025-26 FIRST INTERIM

Item 15.3

	Various	06XX	0830		33XX/65XX	CATS	8150	9XXX		
	General	Alternative		Total	Special	Categoricals	Routine &	Local Programs	Total Restricted	Total General Fund
	Unrestricted	Education	CTEP	Unrestricted	Education		Maintenance			
Revenues										
LCFF Revenues	14,606,457	15,340,640	-	29,947,097	8,991,524	-	-	-	8,991,524	38,938,621
Federal Revenues	-	-	-	-	534,102	1,547,664	-	-	2,081,766	2,081,766
Federal Pass Through	4,000,000	-	-	4,000,000	-	-	-	-	-	4,000,000
Other State Revenues	332,245	-	-	332,245	7,310,377	12,143,612	-	-	19,453,989	19,786,234
Other Local Revenues	2,638,400	-	-	2,638,400	-	-	-	10,235,797	10,235,797	12,874,197
Total Revenue	21,577,102	15,340,640	-	36,917,742	16,836,003	13,691,276	-	10,235,797	40,763,076	77,680,818
Expenditures										
Certificated Salaries	2,542,119	4,484,094	79,670	7,105,883	4,448,541	2,897,033	-	1,459,244	8,804,818	15,910,701
Classified Salaries	7,727,254	2,408,040	22,813	10,158,108	4,616,134	1,751,158	488,045	2,269,359	9,124,696	19,282,804
Employee Benefits	5,937,495	4,257,225	52,470	10,247,191	6,312,254	3,432,982	320,474	1,830,133	11,895,843	22,143,034
Books and Supplies	1,087,784	1,245,301	19,932	2,353,016	61,664	390,566	294,315	352,604	1,099,148	3,452,164
Services, Other Operating Expenditures	4,927,761	2,001,184	30,348	6,959,292	1,436,547	5,207,912	506,129	3,379,501	10,530,089	17,489,382
Capital Outlay	130,000	67,391	-	197,391	-	-	50,000	377,747	427,747	625,138
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	4,000,000	-	-	4,000,000	-	-	-	-	-	4,000,000
Indirect Costs	(3,515,922)	1,014,316	13,246	(2,488,359)	999,046	741,145	116,675	450,815	2,307,682	(180,677)
Total Expenditures	22,836,492	15,477,551	218,479	38,532,523	17,874,186	14,420,796	1,775,637	10,119,404	44,190,022	82,722,545
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(30,000)	-	(30,000)	-	-	-	-	-	(30,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(2,011,452)	(803,224)	218,479	(2,596,196)	800,752	16,148	1,200,000	579,297	2,596,196	-
Total Transfers	(2,011,452)	(833,224)	218,479	(2,626,196)	800,752	16,148	1,200,000	579,297	2,596,196	(30,000)
Beginning Balance	24,872,351	5,221,484	0	30,093,835	1,599,261	3,347,151	1,647,800	12,058,775	18,652,987	48,746,822
Net Increase (Decrease) in Fund Balance	(3,270,842)	(970,135)	-	(4,240,977)	(237,431)	(713,372)	(575,637)	695,690	(830,750)	(5,071,727)
Ending Fund Balance	21,601,509	4,251,349	0	25,852,858	1,361,830	2,633,779	1,072,163	12,754,465	17,822,237	43,675,095
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	1,361,830	2,633,779	1,072,163	12,754,465	17,822,237	17,822,237
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	21,601,509	4,251,349	-	25,852,858	-	-	-	-	-	25,852,858
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	-	-	-	-	-	-	-	-	-

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	Total of All Funds
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capital Outlay	Debt Service	Retiree Benefit Trust	
Revenues													
LCFF Revenues	38,938,621	2,682,837	-	-	-	-	200,000	-	-	-	-	-	41,821,458
Federal Revenues	2,081,766	475,932	-	-	350,144	77,500	-	-	-	-	-	-	2,985,342
Federal Pass Through	4,000,000	-	4,094,661	-	-	-	-	-	-	-	-	-	8,094,661
Other State Revenues	19,786,234	368,669	2,352,304	175,685	1,232,369	84,500	-	-	-	-	-	-	23,999,761
Other Local Revenues	12,874,197	533,076	144,102	1,126	271,585	1,796	35,544	110,376	(1,316)	(50,429)	-	350,000	14,270,058
Total Revenue	77,680,818	4,060,514	6,591,067	176,811	1,854,098	163,796	235,544	110,376	(1,316)	(50,429)	-	350,000	91,171,281
Expenditures													
Certificated Salaries	15,910,701	1,472,959	-	52,053	9,461	-	-	-	-	-	-	-	17,445,174
Classified Salaries	19,282,804	1,020,531	-	61,896	526,760	-	-	-	-	-	-	-	20,891,990
Employee Benefits	22,143,034	1,467,680	-	71,700	328,606	-	-	-	-	-	-	-	24,011,019
Books and Supplies	3,452,164	411,318	-	582	93,464	191,000	-	-	-	-	-	-	4,148,528
Services, Other Operating Expenditures	17,489,382	569,901	-	753	779,451	-	487,000	-	-	-	-	761,330	20,087,817
Capital Outlay	625,138	-	-	-	-	-	100,000	-	141,420	-	-	-	866,558
Other Outgo	-	-	2,352,304	-	-	-	-	-	-	-	-	-	2,352,304
Pass Through	4,000,000	-	4,094,661	-	-	-	-	-	-	-	-	-	8,094,661
Indirect Costs	(180,677)	55,936	-	9,128	115,613	-	-	-	-	-	-	-	-
Total Expenditures	82,722,545	4,998,325	6,446,965	196,112	1,853,355	191,000	587,000	-	141,420	-	-	761,330	97,898,051
Interfund Transfers													
Transfers In	-	-	-	-	-	30,000	-	-	-	-	-	-	30,000
Transfers Out	(30,000)	-	-	-	-	-	-	-	-	-	-	-	(30,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	0	-	-	-	-	-	-	-	-	-	-	0
Total Transfers	(30,000)	0	-	-	-	30,000	-	-	-	-	-	-	0
Beginning Balance	48,746,822	1,953,948	473,563	25,373	247,299	26,775	1,400,420	3,655,142	142,736	50,429	-	15,755,828	72,478,336
Net Increase (Decrease) in Fund Balance	(5,071,727)	(937,811)	144,102	(19,300)	743	2,796	(351,456)	110,376	(142,736)	(50,429)	-	(411,330)	(6,726,771)
Ending Fund Balance	43,675,095	1,016,137	617,665	6,073	248,042	29,572	1,048,964	3,765,519	-	-	-	15,344,498	65,751,565
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	17,822,237	154,992	617,665	(0)	245,563	29,572	-	-	-	-	-	15,344,498	34,214,527
Committed	-	-	-	-	-	-	1,048,964	-	-	-	-	-	1,048,964
Assigned	25,852,858	711,195	-	6,073	2,479	-	-	-	-	-	-	-	26,572,606
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	149,950	-	-	-	-	-	3,765,519	-	-	-	-	3,915,468

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2026-27
2025-26 FIRST INTERIM

Item 15.3

	Various	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General	Alternative		Total	Special	Categoricals	Routine &	Local	Total Restricted	Total General
	Unrestricted	Education	CTEP	Unrestricted	Education		Maintenance	Programs		Fund
Revenues										
LCFF Revenues	14,318,171	13,448,505	-	27,766,676	8,991,524	-	-	-	8,991,524	36,758,200
Federal Revenues	-	-	-	-	534,102	1,470,480	-	-	2,004,582	2,004,582
Federal Pass Through	4,000,000	-	-	4,000,000	-	-	-	-	-	4,000,000
Other State Revenues	332,245	-	-	332,245	7,310,377	9,164,813	-	-	16,475,190	16,807,435
Other Local Revenues	3,155,634	-	-	3,155,634	-	-	-	5,560,878	5,560,878	8,716,512
Total Revenue	21,806,050	13,448,505	-	35,254,555	16,836,003	10,635,293	-	5,560,878	33,032,174	68,286,728
Expenditures										
Certificated Salaries	2,638,888	3,992,387	80,706	6,711,981	4,506,372	2,842,937	-	1,423,388	8,772,697	15,484,678
Classified Salaries	8,184,933	2,236,937	23,087	10,444,957	4,671,528	1,675,071	493,901	1,515,528	8,356,027	18,800,984
Employee Benefits	6,348,176	4,157,679	54,636	10,560,490	6,592,709	3,411,983	332,287	1,429,109	11,766,088	22,326,579
Books and Supplies	833,051	681,301	18,457	1,532,808	61,664	307,050	169,315	302,032	840,060	2,372,870
Services, Other Operating Expenditures	3,860,956	1,801,184	28,348	5,690,488	1,286,547	2,161,633	371,129	2,545,751	6,365,060	12,055,548
Capital Outlay	50,000	0	-	50,000	-	-	-	4,977,747	4,977,747	5,027,747
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	4,000,000	-	-	4,000,000	-	-	-	-	-	4,000,000
Indirect Costs	(3,165,625)	1,014,316	13,246	(2,138,062)	1,021,546	525,013	96,317	314,508	1,957,385	(180,677)
Total Expenditures	22,750,379	13,883,803	218,480	36,852,662	18,140,366	10,923,687	1,462,949	12,508,063	43,035,065	79,887,727
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(30,000)	-	(30,000)	-	-	-	-	-	(30,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,792,977)	(803,224)	218,479	(2,377,721)	800,752	16,148	1,200,000	360,822	2,377,721	-
Total Transfers	(1,792,977)	(833,224)	218,479	(2,407,721)	800,752	16,148	1,200,000	360,822	2,377,721	(30,000)
Beginning Balance	21,601,509	4,251,349	0	25,852,858	1,361,830	2,633,779	1,072,163	12,754,465	17,822,237	43,675,095
Net Increase (Decrease) in Fund Balance	(2,737,306)	(1,268,522)	-	(4,005,828)	(503,611)	(272,247)	(262,949)	(6,586,363)	(7,625,170)	(11,630,998)
Ending Fund Balance	18,864,203	2,982,827	0	21,847,030	858,219	2,361,532	809,214	6,168,102	10,197,067	32,044,097
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	858,219	2,361,532	809,214	6,168,102	10,197,067	10,197,067
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	18,864,203	2,982,827	0	21,847,030	-	-	-	-	-	21,847,030
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2027-28
2025-26 FIRST INTERIM**

Item 15.3

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	14,470,883	13,273,834	-	27,744,717	8,991,524	-	-	-	8,991,524	36,736,241
Federal Revenues	-	-	-	-	534,102	1,470,480	-	-	2,004,582	2,004,582
Federal Pass Through	4,000,000	-	-	4,000,000	-	-	-	-	-	4,000,000
Other State Revenues	332,245	-	-	332,245	8,060,377	7,318,618	-	-	15,378,995	15,711,240
Other Local Revenues	3,155,634	-	-	3,155,634	-	-	-	5,575,878	5,575,878	8,731,512
Total Revenue	21,958,762	13,273,834	-	35,232,596	17,586,003	8,789,098	-	5,575,878	31,950,979	67,183,575
Expenditures										
Certificated Salaries	2,673,193	3,744,288	81,755	6,499,236	4,564,955	2,781,601	-	1,397,530	8,744,086	15,243,323
Classified Salaries	8,099,709	2,063,780	23,364	10,186,853	4,727,586	1,596,403	499,828	1,225,781	8,049,598	18,236,451
Employee Benefits	6,557,092	4,181,224	57,034	10,795,350	6,946,593	3,423,211	350,578	1,291,031	12,011,412	22,806,762
Books and Supplies	838,051	681,301	17,732	1,537,083	61,664	300,550	169,315	273,032	804,560	2,341,644
Services, Other Operating Expenditures	3,712,487	1,801,184	25,348	5,539,019	1,286,547	1,540,449	371,129	2,132,720	5,330,845	10,869,864
Capital Outlay	115,000	0	-	115,000	-	-	-	977,747	977,747	1,092,747
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	4,000,000	-	-	4,000,000	-	-	-	-	-	4,000,000
Indirect Costs	(3,057,815)	1,014,316	13,246	(2,030,252)	1,055,296	457,547	96,317	240,414	1,849,575	(180,677)
Total Expenditures	22,937,717	13,486,093	218,480	36,642,289	18,642,641	10,099,762	1,487,166	7,538,255	37,767,825	74,410,114
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(30,000)	-	(30,000)	-	-	-	-	-	(30,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,792,977)	(803,224)	218,479	(2,377,721)	800,752	16,148	1,200,000	360,822	2,377,721	-
Total Transfers	(1,792,977)	(833,224)	218,479	(2,407,721)	800,752	16,148	1,200,000	360,822	2,377,721	(30,000)
Beginning Balance	18,864,203	2,982,827	0	21,847,030	858,219	2,361,532	809,214	6,168,102	10,197,067	32,044,097
Net Increase (Decrease) in Fund Balance	(2,771,932)	(1,045,483)	-	(3,817,415)	(255,886)	(1,294,517)	(287,166)	(1,601,556)	(3,439,125)	(7,256,540)
Ending Fund Balance	16,092,271	1,937,344	0	18,029,615	602,333	1,067,015	522,048	4,566,546	6,757,942	24,787,558
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	602,333	1,067,015	522,048	4,566,546	6,757,942	6,757,942
Assigned	16,092,271	1,937,344	0	18,029,615	-	-	-	-	-	18,029,615
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-

Other Forms

Form A - Average Daily Attendance

Form ESMOE - Every Student Succeeds Act Maintenance of Effort

Form ICR - Indirect Cost Rate Worksheet

Form CASH - Cashflow Worksheet



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)					0.00	
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA						
(Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	898.92	898.92	847.00	896.13	(2.79)	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	898.92	898.92	847.00	896.13	(2.79)	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	91.20	91.20	91.20	91.20	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	6.59	6.59	6.59	6.59	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	97.79	97.79	97.79	97.79	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	996.71	996.71	944.79	993.92	(2.79)	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	34,155.80	34,155.80	33,735.98	33,735.98	(419.82)	-1.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	215.00	215.00	235.00	199.75	(15.25)	-7.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	215.00	215.00	235.00	199.75	(15.25)	-7.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	215.00				0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	215.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	430.00	215.00	235.00	199.75	(15.25)	-7.0%

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	87,750,869.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,471,541.75
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,736,585.94
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	625,138.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	4,000,000.00
5. Interfund Transfers Out	All	9300	7600-7629	30,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	12,612.51
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,404,336.77
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	27,203.83
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				78,902,195.16
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			61,995,561.27	57,599.56
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			61,995,561.27	57,599.56
B. Required effort (Line A.2 times 90%)			55,796,005.14	51,839.60
C. Current year expenditures (Line I.E and Line II.B)			78,902,195.16	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	51,839.60
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	100.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 5,470,886.14
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 54,438,553.63

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.05%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
 (Functions 7200-7600, objects 1000-5999, minus Line B9) 4,024,955.42
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 2,309,584.48

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	97,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	4,509.23
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	451,369.25
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	63,960.67
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,951,879.04
9. Carry-Forward Adjustment (Part IV, Line F)	994,030.69
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,945,909.73
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	29,183,817.46
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,518,853.23
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,973,683.08
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	37,129.89
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,202,265.37
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,738,769.98
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)	2,959,340.49
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,607,296.11
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)	4,039,867.02
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)	580,323.86
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)	186,983.87
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,578,699.17
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)	76,607,029.54
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	9.07%
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)	10.37%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	6,951,879.04
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(311,910.27)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.37%) times Part III, Line B19); zero if negative	994,030.69
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.37%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.37%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	994,030.69
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)	994,030.69

Approved indirect cost rate: 7.37%
Highest rate used in any program: 7.37%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	361,286.53	24,990.82	6.92%
01	3025	103,613.49	7,636.32	7.37%
01	3183	93,610.88	6,899.12	7.37%
01	3310	402,810.54	28,987.46	7.20%
01	3385	96,595.22	5,708.78	5.91%
01	3724	465,679.43	34,320.57	7.37%
01	4035	22,585.45	1,664.55	7.37%
01	5630	96,010.85	7,076.00	7.37%
01	5810	315,206.98	23,230.76	7.37%
01	6018	3,142,990.10	231,638.37	7.37%
01	6054	282,453.18	20,816.80	7.37%
01	6057	154,342.40	11,375.01	7.37%
01	6266	112,373.01	8,281.89	7.37%
01	6332	148,096.12	10,914.69	7.37%
01	6333	305,890.47	22,544.13	7.37%
01	6383	376,576.58	26,532.00	7.05%
01	6388	144,230.76	5,769.24	4.00%
01	6500	15,064,602.54	900,449.11	5.98%
01	6510	917,398.45	54,218.24	5.91%
01	6520	71,318.80	5,256.20	7.37%
01	6546	60,062.84	4,426.63	7.37%
01	6680	34,925.96	2,574.04	7.37%
01	6685	34,925.96	2,574.04	7.37%
01	6695	90,223.82	6,649.50	7.37%
01	6770	146,312.67	1,463.13	1.00%
01	7366	212,271.40	15,644.40	7.37%
01	7399	748.03	55.13	7.37%
01	7435	335,304.18	24,711.92	7.37%
01	7810	4,186,452.85	243,782.55	5.82%
01	8150	1,608,961.76	116,675.48	7.25%
01	9010	9,290,842.09	450,814.74	4.85%
09	3182	439,712.21	32,406.79	7.37%
09	3310	3,551.27	261.73	7.37%
09	6266	19,799.76	1,459.24	7.37%
09	6500	290,626.40	19,512.98	6.71%
09	6546	8,454.88	623.12	7.37%
09	7435	22,693.38	1,672.50	7.37%

First Interim
2025-26 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

11	6391	182,558.87	9,127.94	5.00%
12	5035	135,052.38	9,953.36	7.37%
12	5055	105,298.50	7,760.50	7.37%
12	5160	85,758.60	6,320.40	7.37%
12	6045	7,453.66	549.34	7.37%
12	6100	2,331.19	171.81	7.37%
12	6102	124,826.41	9,199.71	7.37%
12	6110	341,898.11	25,197.89	7.37%
12	6123	7,823.66	576.60	7.37%
12	6127	285,908.87	21,071.48	7.37%
12	6128	229,410.48	16,907.55	7.37%
12	9010	252,937.31	17,904.46	7.08%

		2025-26 1st Interim	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	47,254,180	47,254,180	42,215,517	43,169,612	44,175,291	41,709,544	38,343,797	37,699,611	40,147,379	40,194,305	39,145,974	44,299,442	43,765,302	42,226,875.49	47,254,180.35
B. Receipts																
Revenue Limit:																
State Aid	8010-8019	22,115,352	(1,190,695)	942,669	2,719,186	1,696,804	1,696,804	2,451,900	1,689,261	1,816,490	2,832,137	2,316,490	2,316,490	878,124	1,949,692	22,115,352
Property Tax	8020-8079	15,442,010	-	61,111	232,068	63,367	46,276	1,712,035	477,387	16,519	12,976	6,055,293	1,368,980	1,215,545	4,180,454	15,442,010
Other	8080-8099	(78,922)	-	143	-	99	-	(8,750)	-	-	-	-	-	(78,726)	8,311	(78,922)
Federal Revenues	8100-8299	6,081,766	16,544	1,558,357	127,495	1,411,121	11,221	674,277	365,637	57,616	94,904	878,923	393,174	977,008	(484,512)	6,081,766
Other State Rev	8300-8599	19,786,234	1,299,761	951,205	1,447,912	294,446	2,019,942	2,193,674	3,853,922	1,584,556	846,700	445,562	1,097,387	2,162,223	1,588,944	19,786,234
Other Local Rev	8600-8799	12,874,197	(335,848)	699,632	222,118	554,639	663,919	1,427,345	653,213	1,699,324	794,126	1,749,152	569,471	2,563,975	1,613,131	12,874,197
Interfund Transfers	8910-8929	-	15,072	-	-	12,986	-	-	-	-	-	-	-	-	(28,058)	-
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		76,220,637	(195,165)	4,213,117	4,748,779	4,033,461	4,438,162	8,450,481	7,039,419	5,174,505	4,580,843	11,445,421	5,745,502	7,718,150	8,827,963	76,220,637
C. Disbursements																
Certificated Salary	1000-1999	15,910,701	444,764	1,518,368	1,367,661	1,399,791	1,432,618	1,763,998	901,812	1,384,384	1,400,956	1,416,366	1,393,474	992,751	493,757	15,910,701
Classified Salary	2000-2999	19,578,763	980,706	1,647,024	1,559,930	1,607,032	1,624,176	2,170,671	1,198,701	1,624,816	1,699,675	1,665,736	1,683,802	1,580,529	535,964	19,578,763
Employee Benefits	3000-3999	22,337,231	842,922	1,769,897	1,748,878	1,729,305	1,801,233	2,476,499	1,556,739	1,886,618	1,933,914	1,934,451	1,942,018	1,871,102	843,654	22,337,231
Supplies/Services	4000-5999	21,222,481	665,109	1,480,358	825,562	1,246,116	1,379,690	2,352,908	912,822	983,822	1,114,479	1,621,552	1,147,385	4,833,035	2,659,642	21,222,481
Capital Outlays	6000-6599	625,138	-	66,684	181,043	35,519	49,657	69,308	-	36,841	28,972	39,942	122,586	109,015	(114,429)	625,138
Other Outgo	7000-7499	3,819,323	-	1,467,819	(20,408)	-	1,395,481	423,443	171,728	-	(14,301)	-	942,826	(224,062)	(323,204)	3,819,323
Interfund Transf Out	7600-7629	30,000	-	-	-	-	-	3,326	-	-	-	22,593	-	-	4,081	30,000
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements		83,523,636	2,933,502	7,950,150	5,662,665	6,017,764	7,682,855	9,260,155	4,741,803	5,916,480	6,163,696	6,700,639	7,232,090	9,162,372	4,099,466	83,523,636
Accounts Receivable	9120-9330	10,592,926	1,302,403	5,538,240	885,961	132,792	377,661	1,174,424	194,810	397,197	262,927	(56,566)	540,042	(4,667,807)	4,510,842	10,592,926
Accounts Payable	9510-9659	(9,100,284)	(3,212,399)	(847,112)	1,033,604	(614,237)	(498,715)	(1,008,936)	(44,658)	391,705	271,596	465,253	412,406	4,573,602	(10,022,391)	(9,100,284)
D. Net Cash Flow			(5,038,664)	954,095	1,005,679	(2,465,746)	(3,365,747)	(644,187)	2,447,768	46,926	(1,048,330)	5,153,468	(534,140)	(1,538,427)	(783,052)	(5,810,357)
E. Ending Cash			42,215,517	43,169,612	44,175,291	41,709,544	38,343,797	37,699,611	40,147,379	40,194,305	39,145,974	44,299,442	43,765,302	42,226,875	41,443,824	41,443,824

ACTUAL = BLUE
TENTATIVE = PURPLE
PROJECTED = ORANGE



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Verenise Figueroa, Assistant to the County Superintendent of Schools

SUBJECT: eScribe Meeting Management Software Overview

BACKGROUND

The Board will receive a brief overview and live demonstration of eScribe, the COE’s new meeting management software. The presentation will highlight how eScribe supports packet distribution, public access, and record-keeping, as well as what to expect during the rollout and how staff will be supported with training and resources

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Receive report.



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Marcia Russell, Associate Superintendent, Educational Services

SUBJECT: Resolution #25-50 Authorizing the COE into local agreement with the State of California

BACKGROUND

This resolution must be adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Social Services for the purpose of providing child care and development services and to authorize the designated personnel to sign contract documents for Fiscal Year 2026-27.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Approve the resolution.



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH - SUPERINTENDENT OF SCHOOLS

Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • www.santacruzcoe.org
Mr. Ed Acosta • Dr. Stacey Kyle • Mr. Greg Larson • Ms. Sue Roth
Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams

Student Trustees: Vicente Guillén Martinez and Ash Immoor

RESOLUTION #25-50
AUTHORIZING THE COE INTO LOCAL AGREEMENT WITH
THE STATE OF CALIFORNIA

WHEREAS, this resolution must be adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Social Services for the purpose of providing child care and development services and to authorize the designated personnel to sign contract documents for Fiscal Year 2026-27.

BE IT RESOLVED that the Governing Board of the Santa Cruz County Office of Education authorizes entering into local agreement with the State of California and that the persons who are listed below, are authorized to sign the transaction for the Governing Board:

NAME	TITLE	SIGNATURE
Dr. Faris Sabbah	County Superintendent	
Liann Reyes	Deputy Superintendent, Business Services	

PASSED AND ADOPTED by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 18th day of December 2025, by the following vote:

- AYES:**
- NAYS:**
- ABSENT:**
- ABSTAIN:**

Board President
Santa Cruz County Board of Education

I, Dr. Faris Sabbah, Secretary of the Governing Board of the Santa Cruz County Board of Education, County of Santa Cruz, State of California, certify that the foregoing is full, true and correct.

Dr. Faris M. Sabbah, Secretary
Santa Cruz County Superintendent of Schools



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM

Board Meeting Date: December 18, 2025

Action

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Marcia Russell, Associate Superintendent, Educational Services

SUBJECT: Resolution #25-51 School Board Recognition Month

BACKGROUND

A strong public education system is essential for the well-being of California's citizens and communities. School board members tirelessly advocate for the best interests of our children, believing every child can succeed with education tailored to their needs. The Santa Cruz County Board of Education and the County Superintendent of Schools express gratitude to all public school board members in Santa Cruz County and declare January 2026 as School Board Recognition Month. We encourage the community to join in honoring their dedication and collaborating to build an education system that supports every child.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Approve the resolution.



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Mr. Ed Acosta • Dr. Stacey Kyle • Mr. Greg Larson • Ms. Sue Roth
Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams

Student Trustees: Vicente Guillén Martinez and Ash Immoor

RESOLUTION #25-51
SCHOOL BOARD RECOGNITION MONTH

WHEREAS, an excellent public education system is vital to the quality of life for all California residents and communities; and

WHEREAS, our public education system has faced unprecedented challenges; and

WHEREAS, our local school boards acted immediately to ensure our children's academic, social-emotional, physical and mental health needs continued to be met at a time when students needed consistent services most; and

WHEREAS, school board members continue to advocate to best serve the children in our community each and every day; and

WHEREAS, local school board members are committed to children, believing that all children can be successful learners and that the best education is tailored to the individual needs of the child; and

WHEREAS, school board members work closely with parents, educational professionals and other community members to create the healthiest environments possible where all students can thrive; and

WHEREAS, school board members are responsible for building and maintaining the structure that provides a solid foundation for our school system; and

WHEREAS, school board members are strong advocates for public education and are responsible for communicating the needs of the school district to the public and the public's expectations to the district; and

WHEREAS, the mission of the public schools to meet the diverse educational needs of all children and to empower them to become competent, productive contributors to a democratic society and an ever-changing world is more relevant and urgent than ever before;

NOW, THEREFORE, BE IT RESOLVED that the Santa Cruz County Board of Education and the County Superintendent of Schools, do hereby declare our appreciation to the members of every public School Board in the County of Santa Cruz and proclaim the month of January 2026 as School Board Recognition Month in the County of Santa Cruz;

BE IT FURTHER RESOLVED that we urge all community members to join us in recognizing the dedication and hard work of local school board members and in working with them to create an education system that meets the needs of our children.

PASSED AND ADOPTED by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 18th day of December 2025, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Board President
Santa Cruz County Board of Education

Dr. Faris M. Sabbah, Secretary
Santa Cruz County Superintendent of Schools