

2025-26

Adopted Budget



June 26, 2025

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

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

Public Hearing:

Place: Board Room 400 Encinal Street
Santa Cruz, CA 95060

Date: 6/12/2025

Time: 5:30 pm

Adoption Date: 6/26/25

Signed: _____

Clerk/Secretary of the County Board

(Original signature required)

Printed Name: _____

Title: _____

Contact person for additional information on the budget reports:

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Title: Director, Fiscal Services

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To update our mailing database, please complete the following:

Superintendent's
Name: Dr. Faris Sabbah

Chief Business
Official's Name: Liann Reyes

CBO's Title: Deputy Superintendent,
Business Services

CBO's
Telephone: (831) 466-5601

Criteria and Standards Review Summary

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

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

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Management/supervisor/confidential? (Section S8C, Line 1)	X	
		• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	06/26/2025	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

34,156

County Office County Operations Grant ADA Standard Percentage Level:

2.00%

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

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

County Operations Grant Funded ADA				
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	(Form A, Line B5)			
Third Prior Year (2022-23)	33,557.14	33,539.69	0.05%	Met
Second Prior Year (2023-24)	33,287.63	33,843.06	N/A	Met
First Prior Year (2024-25)	34,133.00	34,424.67	N/A	Met

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2022-23)	938.58	84.02	33,539.69	0.00
Second Prior Year (2023-24)	939.75	90.90	33,843.06	0.00
First Prior Year (2024-25)	905.98	97.79	34,424.67	0.00
Historical Average:	928.10	90.90	33,935.81	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2025-26)

(historical average plus 2%):

1st Subsequent Year (2026-27)

(historical average plus 4%):

2nd Subsequent Year (2027-28)

(historical average plus 6%):

946.67	92.72	34,614.52	0.00
965.23	94.54	35,293.24	0.00
983.79	96.36	35,971.96	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2025-26)	898.92	97.79	34,155.80	0.00
1st Subsequent Year (2026-27)	875.11	97.79	33,889.61	0.00
2nd Subsequent Year (2027-28)	867.30	97.79	33,626.09	0.00
Status:	Met	Not Met	Met	Met

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

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

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

Explanation:

(required if NOT met)

District Funded County Programs ADA projected to remain flat in the subsequent years.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: At Target

I. LCFF Funding

a. COE funded at Target LCFF

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a1. County Operations Grant	8,481,901.00	8,650,342.00	8,710,198.00	8,770,607.00
a2. Alternative Education Grant	19,405,146.00	18,131,992.00	17,743,470.00	17,746,598.00
b. COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1. County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2. Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A

c. Charter Funded County Program

c1. LCFF Entitlement	1,466,666.00	1,466,666.00	1,566,667.00	166,667.00
d. Total LCFF (Sum of a or b, and c)	29,353,713.00	28,249,000.00	28,020,335.00	26,683,872.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	34,424.67	34,155.80	33,889.61	33,626.09
b. Prior Year ADA (Funded)		34,424.67	34,155.80	33,889.61
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(268.87)	(266.19)	(263.52)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.78%	-0.78%	-0.78%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	8,481,901.00	8,650,342.00	8,710,198.00
b1.	COLA percentage	2.3%	1.0%	1.0%
b2.	COLA amount (proxy for purposes of this criterion)	195,083.72	86,503.42	87,101.98
c.	Total Change (Step 2b2)	195,083.72	86,503.42	87,101.98
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	1.00%	1.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	1.52%	0.22%	0.22%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	30.62%	31.09%	32.87%
c.	Weighted Percent change (Step 3a x Step 3b)	0.47%	0.07%	0.07%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	905.98	898.92	875.11
b.	Prior Year ADA (Funded)	905.98	898.92	875.11
c.	Difference (Step 1a minus Step 1b)	(7.06)	(23.81)	(7.81)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	-0.78%	-2.65%	-0.89%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	19,405,146.00	18,131,992.00	17,743,470.00
b1.	COLA percentage (Section II-Step 2b1)	2.30%	1.00%	1.00%
b2.	COLA amount (proxy for purposes of this criterion)	446,318.36	181,319.92	177,434.70
c.	Total Change (Step 2b2)	446,318.36	181,319.92	177,434.70
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	1.00%	1.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	1.52%	-1.65%	0.11%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	64.19%	63.32%	66.51%
c.	Weighted Percent change (Step 3a x Step 3b)	0.98%	-1.04%	0.07%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00
b.	Prior Year ADA (Funded)	0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	1,466,666.00	1,466,666.00	1,566,667.00
b1.	COLA percentage	0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	5.19%	5.59%	0.62%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	1.44%	-0.98%	0.14%
LCFF Revenue Standard (line V-a, plus/minus 1%):		0.44% to 2.44%	-1.98% to 0.02%	-0.86% to 1.14%

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected local property taxes (Form 01, Objects 8021 - 8089)	15,445,101.92	15,442,010.00	15,442,010.00	15,442,010.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	38,662,075.00	37,557,362.00	37,128,697.00	37,292,234.00
County Office's Projected Change in LCFF Revenue:			-2.86%	-1.14%	0.44%
Standard:			0.44% to 2.44%	-1.98% to 0.02%	-0.86% to 1.14%
Status:			Not Met	Met	Met

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

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

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

Explanation
(required if NOT met)

LCFF Revenue projections for the budget and subsequent years assume 49.99% Unduplicated Pupil Percentage (UPP) for County funded Non-Juvenile Court ADA. LCFF Revenue projections will be updated to reflect UPP after Census Day and will be reflected in future interim reports.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	-2.86%	-1.14%	0.44%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-7.86% to 2.14%	-6.14% to 3.86%	-4.56% to 5.44%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	52,134,770.92		
Budget Year (2025-26)	56,878,788.89	9.10%	Not Met
1st Subsequent Year (2026-27)	54,569,678.94	(4.06%)	Met
2nd Subsequent Year (2027-28)	55,411,840.24	1.54%	Met

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

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

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

Explanation:

(required if NOT met)

First Prior Year (2024-25) salary and benefit budgets have been adjusted to reflect salary savings from position vacancies that are not anticipated to be filled during the remainder of the fiscal year. Budget Year (2025-26) and both subsequent years include the full costs related to all vacant positions being filled for the full fiscal year(s). Additionally, all bargaining units have settled negotiations for Budget Year (2025-26) and those costs have been incorporated into the Budget Year; Public Disclosures for negotiated settlements will be presented at the June 26, 2025 Board meeting.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	-2.86%	-1.14%	0.44%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.86% to 7.14%	-11.14% to 8.86%	-9.56% to 10.44%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.86% to 2.14%	-6.14% to 3.86%	-4.56% to 5.44%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	7,780,814.76		
Budget Year (2025-26)	6,139,449.77	-21.10%	Yes
1st Subsequent Year (2026-27)	6,019,281.00	-1.96%	No
2nd Subsequent Year (2027-28)	6,019,281.00	0.00%	No

Explanation:

(required if Yes)

Significant changes to Federal Revenue are anticipated in the budget year related to grants and/or one-time restricted funds that are ending or changing. Adjustments from the first prior year (2024-25) and budget year (2025-26) reflect changes including but not limited to Elementary and Secondary School Emergency Relief Funds (ESSER III), Comprehensive Support and Improvement (CSI), Substance Abuse and Mental Health Services (SAHMSA) "Panetta" and CalWELL, Title I, Education for Homeless Children & Youth (EHCY), American Rescue Plan (ARP), and National Oceanic and Atmospheric Administration (NOAA)'s Bay Watershed Education & Training (B-WET) grant.

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

First Prior Year (2024-25)	18,948,617.37		
Budget Year (2025-26)	18,303,007.53	-3.41%	No
1st Subsequent Year (2026-27)	14,758,090.00	-19.37%	Yes
2nd Subsequent Year (2027-28)	15,257,996.00	3.39%	No

Explanation:

(required if Yes)

Changes in State Revenue from the first prior year (2024-25) to the budget and subsequent years are related to updated estimates for one-time, multi-year grant awards that are ending or changing. Adjustments from first prior year and budget and subsequent years reflect changes including but not limited to CA Apprenticeship Initiative (CAI) for Dental Assisting and Building Trades Pre-Apprenticeship (BTPA), CA Community School Partnership Program (CSPP) County Technical Assistance, CA Teacher Residency Programs, In-Person Instruction (IPI), Tobacco Use Prevention Education (TUPE), Universal Pre-K (UPK), Capacity grants and Special Education funding.

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

First Prior Year (2024-25)	16,489,963.09		
Budget Year (2025-26)	12,414,550.38	-24.71%	Yes
1st Subsequent Year (2026-27)	8,352,342.00	-32.72%	Yes
2nd Subsequent Year (2027-28)	8,352,342.00	0.00%	No

Explanation:

(required if Yes)

Changes in Local Revenue from the first prior year (2024-25) to the budget year and subsequent years reflect the conclusion of many one-time, multi-year grants related to Wellness Centers and Behavioral Health Billing, CalHOPE, and Mental Health Student Services Act (MHSSA) grant. The first prior year includes the reversing entry for the 2023-24 Fair Market Value (FMV) adjustment as required by GASB 31 and is not included in the budget or subsequent years. Additionally, revenue for School Based Medi-Cal Administrative Activities (SMAA) and LEA Billing Option Program (BOP) are not included in the budget or subsequent years; SMAA and LEA BOP revenues will be reflected in future Interim reports.

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

First Prior Year (2024-25)	2,559,433.35		
Budget Year (2025-26)	2,998,320.11	17.15%	Yes
1st Subsequent Year (2026-27)	2,518,771.98	-15.99%	Yes
2nd Subsequent Year (2027-28)	2,186,734.50	-13.18%	Yes

Explanation:

(required if Yes)

Books and supplies in the first prior year have been adjusted to more closely align with anticipated programmatic need through the end of the fiscal year. Budget year reflects anticipated programmatic needs and subsequent years reflect decreases correlating with decreased Federal, State, and Local revenues.

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

First Prior Year (2024-25)	14,639,366.09		
Budget Year (2025-26)	15,796,389.07	7.90%	Yes
1st Subsequent Year (2026-27)	10,525,912.49	-33.37%	Yes
2nd Subsequent Year (2027-28)	10,289,077.50	-2.25%	No

Explanation:

(required if Yes)

Services and Other Operating Expenditures in the first prior year have been adjusted to more closely align with programmatic need through the end of the fiscal year. Budget year reflects anticipated programmatic need and subsequent years reflect decreases correlating with decreased Federal and State grants, primarily related to the conclusion/completion of funding relating to Wellness Centers, Wellness Coaches, and Capacity grants to support Multi-Payer Fee Scheduling billing planning and implementation.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2024-25)	43,219,395.22		
Budget Year (2025-26)	36,857,007.68	-14.72%	Not Met
1st Subsequent Year (2026-27)	29,129,713.00	-20.97%	Not Met
2nd Subsequent Year (2027-28)	29,629,619.00	1.72%	Met

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

First Prior Year (2024-25)	17,198,799.44		
Budget Year (2025-26)	18,794,709.18	9.28%	Not Met
1st Subsequent Year (2026-27)	13,044,684.47	-30.59%	Not Met
2nd Subsequent Year (2027-28)	12,475,812.00	-4.36%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Significant changes to Federal Revenue are anticipated in the budget year related to grants and/or one-time restricted funds that are ending or changing. Adjustments from the first prior year (2024-25) and budget year (2025-26) reflect changes including but not limited to Elementary and Secondary School Emergency Relief Funds (ESSER III), Comprehensive Support and Improvement (CSI), Substance Abuse and Mental Health Services (SAHMSA) "Panetta" and CalWELL, Title I, Education for Homeless Children & Youth (EHCY), American Rescue Plan (ARP), and National Oceanic and Atmospheric Administration (NOAA)'s Bay Watershed Education & Training (B-WET) grant.

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

Changes in State Revenue from the first prior year (2024-25) to the budget and subsequent years are related to updated estimates for one-time, multi-year grant awards that are ending or changing. Adjustments from first prior year and budget and subsequent years reflect changes including but not limited to CA Apprenticeship Initiative (CAI) for Dental Assisting and Building Trades Pre-Apprenticeship (BTPA), CA Community School Partnership Program (CSPP) County Technical Assistance, CA Teacher Residency Programs, In-Person Instruction (IPI), Tobacco Use Prevention Education (TUPE), Universal Pre-K (UPK), Capacity grants and Special Education funding.

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

Changes in Local Revenue from the first prior year (2024-25) to the budget year and subsequent years reflect the conclusion of many one-time, multi-year grants related to Wellness Centers and Behavioral Health Billing, CalHOPE, and Mental Health Student Services Act (MHSSA) grant. The first prior year includes the reversing entry for the 2023-24 Fair Market Value (FMV) adjustment as required by GASB 31 and is not included in the budget or subsequent years. Additionally, revenue for School Based Medi-Cal Administrative Activities (SMAA) and LEA Billing Option Program (BOP) are not included in the budget or subsequent years; SMAA and LEA BOP revenues will be reflected in future Interim reports.

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

Explanation:
Books and Supplies
(linked from 4B
if NOT met)

Books and supplies in the first prior year have been adjusted to more closely align with anticipated programmatic need through the end of the fiscal year. Budget year reflects anticipated programmatic needs and subsequent years reflect decreases correlating with decreased Federal, State, and Local revenues.

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

Services and Other Operating Expenditures in the first prior year have been adjusted to more closely align with programmatic need through the end of the fiscal year. Budget year reflects anticipated programmatic need and subsequent years reflect decreases correlating with decreased Federal and State grants, primarily related to the conclusion/completion of funding relating to Wellness Centers, Wellness Coaches, and Capacity grants to support Multi-Payer Fee Scheduling billing planning and implementation.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	37,419,515.06	1,122,585.45	1,200,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

Explanation: (required if NOT met and Other is marked)	<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/>	Other (explanation must be provided)

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,104,802.11	3,371,126.25	3,615,620.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,104,802.11	3,371,126.25	3,615,620.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	59,318,677.62	71,394,392.61	75,733,642.94
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	12,154,458.42	9,883,385.60	7,725,209.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	71,473,136.04	81,277,778.21	83,458,851.94
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.30%	4.10%	4.30%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.40%	1.40%	1.40%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	692,320.62	27,131,589.66	N/A	Met
Second Prior Year (2023-24)	(1,453,893.12)	35,919,744.27	4.00%	Not Met
First Prior Year (2024-25)	1,615,484.13	35,076,574.64	N/A	Met
Budget Year (2025-26) (Information only)	(3,863,267.05)	37,419,515.06		

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

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

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

Explanation:
(required if NOT met)

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

7. CRITERION: Fund and Cash Balances

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

Percentage Level ¹		County Office Total Expenditures and Other Financing Uses ²
1.7%	0	to \$7,735,999
1.3%	\$7,736,000	to \$19,343,999
1.0%	\$19,344,000	to \$87,045,000
0.7%	\$87,045,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA
Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

80,966,816.25

County Office's Fund Balance Standard Percentage Level:

1.00%

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

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

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

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

Yes

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

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

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

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

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	27,447,823.74	27,970,161.96	N/A	Met
Second Prior Year (2023-24)	28,811,980.10	28,662,482.58	.5%	Met
First Prior Year (2024-25)	28,178,198.12	27,208,589.46	3.4%	Not Met
Budget Year (2025-26) (Information only)	28,824,073.59			

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

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

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

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

Explanation:
(required if NOT met)

First Prior Year (2024-25) Original Budget did not include estimate for GASB 31 Fair Market Value adjustment, entry is recorded at Unaudited Actuals as required by Santa Cruz COE' audit team.

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)	35,546,667.46	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$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

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

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

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

	Budget Year (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 7A2b) if Criterion 7A, Line 1 is No:	80,966,816.25	72,735,681.90	73,073,970.77
County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	80,966,816.25	72,735,681.90	73,073,970.77
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	6,446,965.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	80,966,816.25	72,735,681.90	73,073,970.77
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,429,004.49	2,182,070.46	2,192,219.12
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)	2,429,004.49	2,182,070.46	2,192,219.12

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	22,155,138.59	18,555,192.59
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	3,765,620.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	3,765,620.00	22,155,138.59	18,555,192.59
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.65%	30.46%	25.39%
County Office's Reserve Standard (Section 8A, Line 7):	2,429,004.49	2,182,070.46	2,192,219.12
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

Santa Cruz COE transitioned from Hold Harmless to Target funded in fiscal year 2023-24 and anticipates the need to utilize fund balance to cover increased employer contribution related to CalPERS, CalSTRS, and health & welfare premiums. Budget year 2025-26 anticipates contributions to support New Teacher Project, Workforce Development Department (Suenos program), Tier II Credentialing, as well as Career Technical Education magnet classes and adult certification programs. Santa Cruz COE will continue to monitor County Alternative Education enrollment/ADA/program offerings and continue to explore other funding opportunities to further limit deficit spending in subsequent years.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000
to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(2,112,719.15)			
Budget Year (2025-26)	(2,076,022.01)	(36,697.14)	(1.7%)	Met
1st Subsequent Year (2026-27)	(1,923,886.00)	(152,136.01)	(7.3%)	Met
2nd Subsequent Year (2027-28)	(1,923,886.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2024-25)	55,441.43			
Budget Year (2025-26)	0.00	(55,441.43)	(100.0%)	Not Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2024-25)	1,587,582.87			
Budget Year (2025-26)	1,230,000.00	(357,582.87)	(22.5%)	Not Met
1st Subsequent Year (2026-27)	1,230,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	1,230,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

First prior year included a one-time transfer from Fund 56 to Fd 01. During the 2023-24 year end closing, a transfer from Fd 01 to Fd 56 was processed in excess of the amount needed. The excess funds were then transferred back to Fd 01. Additionally, a one-time transfer from Fd 01 to Fd 35 in the amount of \$331,535.49 is included in the first prior year in preparation of upcoming upfront project costs.

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

Explanation:
(required if NOT met)

Budget and subsequent years include ongoing transfers from Fd 01 to Fd 13 (Cafeteria) for \$30,000 to cover the shortfall in Federal and State meal reimbursements. Additionally, ongoing transfers in the budget and subsequent years reflect \$1.2M in Redevelopment Agency (RDA) revenues transfers from Fd 0 to Fd 40 (Capital Projects).

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund	Salary Obj 2xxx and Benefits Obj 3xxx	736,431

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

TOTAL:				736,431

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

N/A

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

2. For the county office's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Government Fund

0

0

4. OPEB Liabilities

- a. Total OPEB liability

8,877,840.00

- b. OPEB plan(s) fiduciary net position (if applicable)

12,064,358.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

(3,186,518.00)

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

Actuarial

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

Jun 30, 2024

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

Method

- 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

1,265,940.00

1,350,624.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

120.00

120.00

120.00

- d. Number of retirees receiving OPEB benefits

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

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

- 1

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

No
- 2

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	96.10	90.40	89.82	89.32

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

4. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

5.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)

6.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
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

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

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	173	173	165	165

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

Jun 26, 2025

3. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End
Date:

Jun 30, 2025

4. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

5.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

6. Amount included for any tentative salary schedule increases

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

7.0%

7.0%

7.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	48.8	51.8	49.8	49.8

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
5.0%		

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
7.0%	7.0%	7.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.0%	1.0%	1.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
7.0%	7.0%	7.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 26, 2025

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

Santa Cruz COE settled with all bargaining units to receive a 5% on schedule increase; as of May Revise the COLA is projected at 2.3%.

End of County Office Budget Criteria and Standards Review

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

☒ This county office of education is not self-insured for workers' compensation claims.

Signed

Date of Meeting: 6/26/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Title:

For additional information on this certification, please contact:

Name: Melissa Lopez

Title: Director, Fiscal Services

Telephone: (831) 466-5616

E-mail: mlopez@santacruzcoe.org

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.



			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	29,353,713.00	9,108,362.00	38,462,075.00	28,249,000.00	9,108,362.00	37,357,362.00	-2.9%
2) Federal Revenue		8100-8299	4,280,598.29	3,500,216.47	7,780,814.76	4,000,000.00	2,139,449.77	6,139,449.77	-21.1%
3) Other State Revenue		8300-8599	312,412.45	18,636,204.92	18,948,617.37	327,855.00	17,975,152.53	18,303,007.53	-3.4%
4) Other Local Revenue		8600-8799	4,802,612.75	11,687,350.34	16,489,963.09	3,055,415.02	9,359,135.36	12,414,550.38	-24.7%
5) TOTAL, REVENUES			38,749,336.49	42,932,133.73	81,681,470.22	35,632,270.02	38,582,099.66	74,214,369.68	-9.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,226,830.70	8,568,533.80	14,795,364.50	6,913,902.04	8,249,750.18	15,163,652.22	2.5%
2) Classified Salaries		2000-2999	9,490,568.40	8,274,561.62	17,765,130.02	10,532,633.89	9,163,281.67	19,695,915.56	10.9%
3) Employee Benefits		3000-3999	8,742,018.11	10,832,258.29	19,574,276.40	10,137,168.91	11,882,052.20	22,019,221.11	12.5%
4) Books and Supplies		4000-4999	1,847,593.18	711,840.17	2,559,433.35	1,964,363.05	1,033,957.06	2,998,320.11	17.1%
5) Services and Other Operating Expenditures		5000-5999	5,990,436.05	8,648,930.04	14,639,366.09	6,011,655.49	9,784,733.58	15,796,389.07	7.9%
6) Capital Outlay		6000-6999	429,762.35	253,078.98	682,841.33	172,000.00	50,000.00	222,000.00	-67.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,280,598.29	0.00	4,280,598.29	4,000,000.00	0.00	4,000,000.00	-6.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,318,012.08)	2,167,062.17	(150,949.91)	(2,342,208.32)	2,183,526.50	(158,681.82)	5.1%
9) TOTAL, EXPENDITURES			34,689,795.00	39,456,265.07	74,146,060.07	37,389,515.06	42,347,301.19	79,736,816.25	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,059,541.49	3,475,868.66	7,535,410.15	(1,757,245.04)	(3,765,201.53)	(5,522,446.57)	-173.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	55,441.43	0.00	55,441.43	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	386,779.64	1,200,803.23	1,587,582.87	30,000.00	1,200,000.00	1,230,000.00	-22.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,112,719.15)	2,112,719.15	0.00	(2,076,022.01)	2,076,022.01	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,444,057.36)	911,915.92	(1,532,141.44)	(2,106,022.01)	876,022.01	(1,230,000.00)	-19.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,615,484.13	4,387,784.58	6,003,268.71	(3,863,267.05)	(2,889,179.52)	(6,752,446.57)	-212.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,208,589.46	9,358,345.90	36,566,935.36	28,824,073.59	13,746,130.48	42,570,204.07	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			27,208,589.46	9,358,345.90	36,566,935.36	28,824,073.59	13,746,130.48	42,570,204.07	16.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,208,589.46	9,358,345.90	36,566,935.36	28,824,073.59	13,746,130.48	42,570,204.07	16.4%
2) Ending Balance, June 30 (E + F1e)			28,824,073.59	13,746,130.48	42,570,204.07	24,960,806.54	10,856,950.96	35,817,757.50	-15.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,746,130.48	13,746,130.48	0.00	10,856,950.96	10,856,950.96	-21.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	28,824,073.59	0.00	28,824,073.59	24,960,806.54	0.00	24,960,806.54	-13.4%
Alternative Education Programs	0000	9780	3,724,478.41		3,724,478.41			0.00	
Differentiated Assistance	0000	9780	767,541.78		767,541.78			0.00	
Educational & Administrative Operations	0000	9780	16,400,557.01		16,400,557.01			0.00	
MAA Programs	0000	9780	1,036,785.61		1,036,785.61			0.00	
Mandated Cost Program	0000	9780	2,549,708.32		2,549,708.32			0.00	
Safety Program	0000	9780	61,316.07		61,316.07			0.00	
SMAA Admin	0000	9780	3,103,434.18		3,103,434.18			0.00	
Special Projects	0000	9780	200,000.00		200,000.00			0.00	
Fund 01 Lottery	1100	9780	980,252.21		980,252.21			0.00	
Alternative Education Programs	0000	9780			0.00	2,237,529.88		2,237,529.88	
Differentiated Assistance	0000	9780			0.00	793,419.59		793,419.59	
Educational & Administrative Operations	0000	9780			0.00	13,658,096.28		13,658,096.28	
MAA Programs	0000	9780			0.00	960,333.87		960,333.87	
Mandated Cost Program	0000	9780			0.00	2,652,620.32		2,652,620.32	
Safety Program	0000	9780			0.00	47,452.07		47,452.07	
SMAA Admin	0000	9780			0.00	3,285,891.97		3,285,891.97	
Special Projects	0000	9780			0.00	200,000.00		200,000.00	
Fund 01 Lottery	1100	9780			0.00	1,125,462.56		1,125,462.56	
e) Unassigned/Unappropriated									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	44,873,537.20	(19,602.58)	44,853,934.62				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	54,319.05	54,319.05				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	638,637.66	1,609,364.99	2,248,002.65				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	82,816.31	0.00	82,816.31				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			45,594,991.17	1,644,081.46	47,239,072.63				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,943,568.91	62,448.21	3,006,017.12				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,943,568.91	62,448.21	3,006,017.12				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G10 + H2) - (I6 + J2)			42,651,422.26	1,581,633.25	44,233,055.51				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	19,916,921.08	0.00	19,916,921.08	18,832,309.00	0.00	18,832,309.00	-5.4%
Education Protection Account State Aid - Current Year		8012	3,300,052.00	0.00	3,300,052.00	3,283,043.00	0.00	3,283,043.00	-0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	62,611.00	0.00	62,611.00	62,611.00	0.00	62,611.00	0.0%
Timber Yield Tax		8022	7,784.00	0.00	7,784.00	7,784.00	0.00	7,784.00	0.0%
Other Subventions/In-Lieu Taxes		8029	805.00	0.00	805.00	805.00	0.00	805.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	13,269,318.00	0.00	13,269,318.00	13,269,318.00	0.00	13,269,318.00	0.0%
Unsecured Roll Taxes		8042	282,038.00	0.00	282,038.00	282,038.00	0.00	282,038.00	0.0%
Prior Years' Taxes		8043	32,219.00	0.00	32,219.00	32,219.00	0.00	32,219.00	0.0%
Supplemental Taxes		8044	143,444.00	0.00	143,444.00	143,444.00	0.00	143,444.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	540,458.00	0.00	540,458.00	540,458.00	0.00	540,458.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,103,333.00	0.00	1,103,333.00	1,103,333.00	0.00	1,103,333.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	2,875.31	0.00	2,875.31	0.00	0.00	0.00	-100.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	216.61	0.00	216.61	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			38,662,075.00	0.00	38,662,075.00	37,557,362.00	0.00	37,557,362.00	-2.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(200,000.00)		(200,000.00)	(200,000.00)		(200,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(9,108,362.00)	9,108,362.00	0.00	(9,108,362.00)	9,108,362.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,353,713.00	9,108,362.00	38,462,075.00	28,249,000.00	9,108,362.00	37,357,362.00	-2.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education Entitlement		8181	0.00	431,550.00	431,550.00	0.00	431,798.00	431,798.00	0.1%
Special Education Discretionary Grants		8182	0.00	102,680.33	102,680.33	0.00	102,304.00	102,304.00	-0.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	4,280,598.29	0.00	4,280,598.29	4,000,000.00	0.00	4,000,000.00	-6.6%
Title I, Part A, Basic	3010	8290		395,577.43	395,577.43		304,035.00	304,035.00	-23.1%
Title I, Part D, Local Delinquent Programs	3025	8290		182,496.76	182,496.76		175,193.00	175,193.00	-4.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		25,552.00	25,552.00		25,552.00	25,552.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		486,583.99	486,583.99		224,550.60	224,550.60	-53.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,875,775.96	1,875,775.96	0.00	876,017.17	876,017.17	-53.3%
TOTAL, FEDERAL REVENUE			4,280,598.29	3,500,216.47	7,780,814.76	4,000,000.00	2,139,449.77	6,139,449.77	-21.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		5,253,470.02	5,253,470.02		6,560,857.93	6,560,857.93	24.9%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	794,415.34	794,415.34	0.00	925,450.01	925,450.01	16.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	1,260.00	1,260.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	111,712.00	0.00	111,712.00	111,712.00	0.00	111,712.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	183,408.95	83,856.50	267,265.45	200,000.00	18,000.00	218,000.00	-18.4%
Tax Relief Subventions									
Restricted Levies - Other									

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		271,517.94	271,517.94		194,694.31	194,694.31	-28.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		126,679.00	126,679.00		110,367.00	110,367.00	-12.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,291.50	12,105,006.12	12,122,297.62	16,143.00	10,165,783.28	10,181,926.28	-16.0%
TOTAL, OTHER STATE REVENUE			312,412.45	18,636,204.92	18,948,617.37	327,855.00	17,975,152.53	18,303,007.53	-3.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,200,803.23	1,200,803.23	0.00	1,200,000.00	1,200,000.00	-0.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,804,386.00	0.00	1,804,386.00	1,500,000.00	0.00	1,500,000.00	-16.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,047,495.19	0.00	1,047,495.19	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,616,227.32	8,045,420.16	9,661,647.48	1,409,279.02	6,879,127.55	8,288,406.57	-14.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	334,504.24	2,441,126.95	2,775,631.19	146,136.00	1,280,007.81	1,426,143.81	-48.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,802,612.75	11,687,350.34	16,489,963.09	3,055,415.02	9,359,135.36	12,414,550.38	-24.7%
TOTAL, REVENUES			38,749,336.49	42,932,133.73	81,681,470.22	35,632,270.02	38,582,099.66	74,214,369.68	-9.1%
CERTIFICATED SALARIES									

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Teachers' Salaries		1100	3,111,952.67	5,210,946.08	8,322,898.75	3,154,695.31	5,141,880.78	8,296,576.09	-0.3%
Certificated Pupil Support Salaries		1200	288,501.44	1,222,727.10	1,511,228.54	470,936.43	1,278,167.37	1,749,103.80	15.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,582,390.76	1,394,607.70	3,976,998.46	3,059,439.29	1,475,084.34	4,534,523.63	14.0%
Other Certificated Salaries		1900	243,985.83	740,252.92	984,238.75	228,831.01	354,617.69	583,448.70	-40.7%
TOTAL, CERTIFICATED SALARIES			6,226,830.70	8,568,533.80	14,795,364.50	6,913,902.04	8,249,750.18	15,163,652.22	2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	731,271.54	3,851,265.47	4,582,537.01	720,555.08	4,291,024.89	5,011,579.97	9.4%
Classified Support Salaries		2200	1,437,170.25	2,401,791.20	3,838,961.45	1,328,265.36	2,594,662.30	3,922,927.66	2.2%
Classified Supervisors' and Administrators' Salaries		2300	2,563,056.74	805,604.65	3,368,661.39	2,845,822.28	994,030.78	3,839,853.06	14.0%
Clerical, Technical and Office Salaries		2400	4,666,444.95	801,437.73	5,467,882.68	5,542,195.17	891,424.72	6,433,619.89	17.7%
Other Classified Salaries		2900	92,624.92	414,462.57	507,087.49	95,796.00	392,138.98	487,934.98	-3.8%
TOTAL, CLASSIFIED SALARIES			9,490,568.40	8,274,561.62	17,765,130.02	10,532,633.89	9,163,281.67	19,695,915.56	10.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,131,444.81	2,578,734.51	3,710,179.32	1,263,303.65	2,675,887.68	3,939,191.33	6.2%
PERS		3201-3202	2,333,575.61	2,179,382.10	4,512,957.71	2,755,227.91	2,449,872.51	5,205,100.42	15.3%
OASDI/Medicare/Alternative		3301-3302	780,119.63	782,912.10	1,563,031.73	873,550.08	820,704.88	1,694,254.96	8.4%
Health and Welfare Benefits		3401-3402	3,636,747.22	4,352,505.50	7,989,252.72	4,302,859.92	4,992,745.51	9,295,605.43	16.4%
Unemployment Insurance		3501-3502	7,393.69	7,955.53	15,349.22	8,340.89	8,397.95	16,738.84	9.1%
Workers' Compensation		3601-3602	278,953.99	299,559.06	578,513.05	312,528.04	310,461.21	622,989.25	7.7%
OPEB, Allocated		3701-3702	573,783.16	631,209.49	1,204,992.65	621,358.42	623,982.46	1,245,340.88	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,742,018.11	10,832,258.29	19,574,276.40	10,137,168.91	11,882,052.20	22,019,221.11	12.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	46,974.34	69,741.85	116,716.19	96,000.00	137,800.00	233,800.00	100.3%
Books and Other Reference Materials		4200	64,213.12	68,132.84	132,345.96	101,076.00	31,500.50	132,576.50	0.2%
Materials and Supplies		4300	959,633.36	453,538.86	1,413,172.22	902,279.52	536,994.56	1,439,274.08	1.8%
Noncapitalized Equipment		4400	776,772.36	120,426.62	897,198.98	865,007.53	327,662.00	1,192,669.53	32.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,847,593.18	711,840.17	2,559,433.35	1,964,363.05	1,033,957.06	2,998,320.11	17.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	396,937.02	396,937.02	0.00	1,186,793.75	1,186,793.75	199.0%
Travel and Conferences		5200	349,128.23	344,340.97	693,469.20	385,958.68	243,375.91	629,334.59	-9.2%
Dues and Memberships		5300	76,698.00	11,487.00	88,185.00	85,715.00	8,111.00	93,826.00	6.4%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Insurance		5400 - 5450	165,384.20	500.00	165,884.20	366,420.33	500.00	366,920.33	121.2%
Operations and Housekeeping Services		5500	423,776.13	34,638.50	458,414.63	412,465.00	36,858.50	449,323.50	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	694,450.47	1,421,572.97	2,116,023.44	815,749.00	1,682,790.75	2,498,539.75	18.1%
Transfers of Direct Costs		5710	(138,190.74)	138,190.74	0.00	(144,970.00)	144,970.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,924.00)	0.00	(17,924.00)	(12,424.00)	(5,700.00)	(18,124.00)	1.1%
Professional/Consulting Services and Operating Expenditures		5800	4,184,536.29	6,263,837.79	10,448,374.08	3,949,067.60	6,457,559.31	10,406,626.91	-0.4%
Communications		5900	252,577.47	37,425.05	290,002.52	153,673.88	29,474.36	183,148.24	-36.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,990,436.05	8,648,930.04	14,639,366.09	6,011,655.49	9,784,733.58	15,796,389.07	7.9%
CAPITAL OUTLAY									
Land		6100	12,184.82	0.00	12,184.82	0.00	0.00	0.00	-100.0%
Land Improvements		6170	9,360.00	0.00	9,360.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	74,150.00	0.00	74,150.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	334,067.53	253,078.98	587,146.51	172,000.00	50,000.00	222,000.00	-62.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			429,762.35	253,078.98	682,841.33	172,000.00	50,000.00	222,000.00	-67.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	4,280,598.29	0.00	4,280,598.29	4,000,000.00	0.00	4,000,000.00	-6.6%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,280,598.29	0.00	4,280,598.29	4,000,000.00	0.00	4,000,000.00	-6.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,167,062.17)	2,167,062.17	0.00	(2,183,526.50)	2,183,526.50	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(150,949.91)	0.00	(150,949.91)	(158,681.82)	0.00	(158,681.82)	5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,318,012.08)	2,167,062.17	(150,949.91)	(2,342,208.32)	2,183,526.50	(158,681.82)	5.1%
TOTAL, EXPENDITURES			34,689,795.00	39,456,265.07	74,146,060.07	37,389,515.06	42,347,301.19	79,736,816.25	7.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	55,441.43	0.00	55,441.43	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			55,441.43	0.00	55,441.43	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	30,000.00	0.00	30,000.00	New
Other Authorized Interfund Transfers Out		7619	386,779.64	1,200,803.23	1,587,582.87	0.00	1,200,000.00	1,200,000.00	-24.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			386,779.64	1,200,803.23	1,587,582.87	30,000.00	1,200,000.00	1,230,000.00	-22.5%
OTHER SOURCES/USES									
SOURCES									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,112,719.15)	2,112,719.15	0.00	(2,076,022.01)	2,076,022.01	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,112,719.15)	2,112,719.15	0.00	(2,076,022.01)	2,076,022.01	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,444,057.36)	911,915.92	(1,532,141.44)	(2,106,022.01)	876,022.01	(1,230,000.00)	-19.7%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	29,353,713.00	9,108,362.00	38,462,075.00	28,249,000.00	9,108,362.00	37,357,362.00	-2.9%
2) Federal Revenue		8100-8299	4,280,598.29	3,500,216.47	7,780,814.76	4,000,000.00	2,139,449.77	6,139,449.77	-21.1%
3) Other State Revenue		8300-8599	312,412.45	18,636,204.92	18,948,617.37	327,855.00	17,975,152.53	18,303,007.53	-3.4%
4) Other Local Revenue		8600-8799	4,802,612.75	11,687,350.34	16,489,963.09	3,055,415.02	9,359,135.36	12,414,550.38	-24.7%
5) TOTAL, REVENUES			38,749,336.49	42,932,133.73	81,681,470.22	35,632,270.02	38,582,099.66	74,214,369.68	-9.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	7,171,312.86	16,995,759.32	24,167,072.18	7,521,824.73	18,305,935.83	25,827,760.56	6.9%
2) Instruction - Related Services	2000-2999		9,559,966.64	9,742,192.94	19,302,159.58	10,445,837.63	10,295,954.77	20,741,792.40	7.5%
3) Pupil Services	3000-3999		1,690,903.20	7,069,716.47	8,760,619.67	1,954,587.38	7,885,006.79	9,839,594.17	12.3%
4) Ancillary Services	4000-4999		10,206.00	23,902.60	34,108.60	12,612.51	24,517.38	37,129.89	8.9%
5) Community Services	5000-5999		317,434.83	1,844,026.90	2,161,461.73	345,673.25	1,757,041.66	2,102,714.91	-2.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,761,603.91	2,391,750.22	11,153,354.13	10,466,179.22	2,243,702.50	12,709,881.72	14.0%
8) Plant Services	8000-8999		2,897,769.27	1,388,916.62	4,286,685.89	2,642,800.34	1,835,142.26	4,477,942.60	4.5%
9) Other Outgo	9000-9999		4,280,598.29	0.00	4,280,598.29	4,000,000.00	0.00	4,000,000.00	-6.6%
10) TOTAL, EXPENDITURES			34,689,795.00	39,456,265.07	74,146,060.07	37,389,515.06	42,347,301.19	79,736,816.25	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,059,541.49	3,475,868.66	7,535,410.15	(1,757,245.04)	(3,765,201.53)	(5,522,446.57)	-173.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	55,441.43	0.00	55,441.43	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	386,779.64	1,200,803.23	1,587,582.87	30,000.00	1,200,000.00	1,230,000.00	-22.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,112,719.15)	2,112,719.15	0.00	(2,076,022.01)	2,076,022.01	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,444,057.36)	911,915.92	(1,532,141.44)	(2,106,022.01)	876,022.01	(1,230,000.00)	-19.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,615,484.13	4,387,784.58	6,003,268.71	(3,863,267.05)	(2,889,179.52)	(6,752,446.57)	-212.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,208,589.46	9,358,345.90	36,566,935.36	28,824,073.59	13,746,130.48	42,570,204.07	16.4%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,208,589.46	9,358,345.90	36,566,935.36	28,824,073.59	13,746,130.48	42,570,204.07	16.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,208,589.46	9,358,345.90	36,566,935.36	28,824,073.59	13,746,130.48	42,570,204.07	16.4%
2) Ending Balance, June 30 (E + F1e)			28,824,073.59	13,746,130.48	42,570,204.07	24,960,806.54	10,856,950.96	35,817,757.50	-15.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,746,130.48	13,746,130.48	0.00	10,856,950.96	10,856,950.96	-21.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	28,824,073.59	0.00	28,824,073.59	24,960,806.54	0.00	24,960,806.54	-13.4%
Alternative Education Programs	0000	9780	3,724,478.41		3,724,478.41			0.00	
Differentiated Assistance	0000	9780	767,541.78		767,541.78			0.00	
Educational & Administrative Operations	0000	9780	16,400,557.01		16,400,557.01			0.00	
MAA Programs	0000	9780	1,036,785.61		1,036,785.61			0.00	
Mandated Cost Program	0000	9780	2,549,708.32		2,549,708.32			0.00	
Safety Program	0000	9780	61,316.07		61,316.07			0.00	
SMAA Admin	0000	9780	3,103,434.18		3,103,434.18			0.00	
Special Projects	0000	9780	200,000.00		200,000.00			0.00	
Fund 01 Lottery	1100	9780	980,252.21		980,252.21			0.00	
Alternative Education Programs	0000	9780			0.00	2,237,529.88		2,237,529.88	
Differentiated Assistance	0000	9780			0.00	793,419.59		793,419.59	
Educational & Administrative Operations	0000	9780			0.00	13,658,096.28		13,658,096.28	
MAA Programs	0000	9780			0.00	960,333.87		960,333.87	
Mandated Cost Program	0000	9780			0.00	2,652,620.32		2,652,620.32	
Safety Program	0000	9780			0.00	47,452.07		47,452.07	
SMAA Admin	0000	9780			0.00	3,285,891.97		3,285,891.97	
Special Projects	0000	9780			0.00	200,000.00		200,000.00	
Fund 01 Lottery	1100	9780			0.00	1,125,462.56		1,125,462.56	

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6018	Student Support and Enrichment Block Grant	1,041,427.25	1,051,476.77
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	345,596.53	179,879.12
6266	Educator Effectiveness, FY 2021-22	123,509.70	0.00
6300	Lottery: Instructional Materials	275,461.31	135,761.31
6332	CA Community Schools Partnership Act - Implementation Grant	43,925.01	322,997.64
6333	CA Community Schools Partnership Act - Coordination Grant	0.00	18,419.02
6355	Direct Support Professional Training Program	55,918.02	55,918.02
6383	Golden State Pathways Program	633,802.68	633,802.68
6500	Special Education	1,232,011.57	1,232,011.57
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	307,536.02	307,536.02
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	85,562.74	122,423.88
7399	LCFF Equity Multiplier	34,387.17	75,488.60
7435	Learning Recovery Emergency Block Grant	276,528.87	0.00
7810	Other Restricted State	3,272,348.55	1,462,349.08
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,364,035.18	864,245.94
9010	Other Restricted Local	4,654,079.88	4,394,641.31
Total, Restricted Balance		13,746,130.48	10,856,950.96

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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,716,140.00	2,873,902.00	5.8%
2) Federal Revenue		8100-8299	167,257.00	203,813.00	21.9%
3) Other State Revenue		8300-8599	392,772.61	436,175.00	11.1%
4) Other Local Revenue		8600-8799	530,194.78	558,872.00	5.4%
5) TOTAL, REVENUES			3,806,364.39	4,072,762.00	7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,329,647.46	1,515,858.64	14.0%
2) Classified Salaries		2000-2999	693,270.10	783,072.99	13.0%
3) Employee Benefits		3000-3999	1,030,270.15	1,307,508.68	26.9%
4) Books and Supplies		4000-4999	433,763.03	236,714.39	-45.4%
5) Services and Other Operating Expenditures		5000-5999	330,262.87	538,751.44	63.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	31,422.58	37,525.57	19.4%
9) TOTAL, EXPENDITURES			3,848,636.19	4,419,431.71	14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,271.80)	(346,669.71)	720.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,271.80)	(346,669.71)	720.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,828,670.88	1,786,399.08	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,828,670.88	1,786,399.08	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,828,670.88	1,786,399.08	-2.3%
2) Ending Balance, June 30 (E + F1e)			1,786,399.08	1,439,729.37	-19.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	238,780.95	119,440.59	-50.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,547,618.13	1,320,288.78	-14.7%
Career Advancement Charter 3% Reserve	0000	9780	115,459.08		
Career Advancement Charter	0000	9780	1,362,916.91		
Career Advancement Charter Lottery	1100	9780	69,242.14		
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	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Cash					
a) in County Treasury		9110	2,214,853.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,825.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,223,679.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	61,023.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			61,023.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,162,656.44		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,674,524.00	2,830,902.00	5.8%
Education Protection Account State Aid - Current Year		8012	41,616.00	43,000.00	3.3%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,716,140.00	2,873,902.00	5.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	3,813.00	3,813.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	163,444.00	200,000.00	22.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			167,257.00	203,813.00	21.9%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	212,723.00	210,646.00	-1.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,666.00	12,279.00	41.7%
Lottery - Unrestricted and Instructional Materials		8560	37,350.00	58,695.00	57.1%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	19,804.00	19,804.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	114,229.61	134,751.00	18.0%
TOTAL, OTHER STATE REVENUE			392,772.61	436,175.00	11.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	74,968.00	75,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	53,854.78	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	401,372.00	401,372.00	0.0%
All Other Local Revenue		8699	0.00	82,500.00	New
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			530,194.78	558,872.00	5.4%
TOTAL, REVENUES			3,806,364.39	4,072,762.00	7.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,165,284.42	1,179,484.36	1.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	164,363.04	336,374.28	104.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,329,647.46	1,515,858.64	14.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	100,361.97	149,159.22	48.6%
Classified Support Salaries		2200	464,374.81	544,089.34	17.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	112,060.96	76,643.52	-31.6%
Other Classified Salaries		2900	16,472.36	13,180.91	-20.0%
TOTAL, CLASSIFIED SALARIES			693,270.10	783,072.99	13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	352,243.84	415,202.00	17.9%
PERS		3201-3202	135,316.55	190,103.58	40.5%
OASDI/Medicare/Alternative		3301-3302	67,835.80	80,831.07	19.2%
Health and Welfare Benefits		3401-3402	364,361.10	493,499.88	35.4%
Unemployment Insurance		3501-3502	976.89	1,137.82	16.5%
Workers' Compensation		3601-3602	36,414.34	42,014.60	15.4%
OPEB, Allocated		3701-3702	73,121.63	84,719.73	15.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,030,270.15	1,307,508.68	26.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	74,789.43	8,000.00	-89.3%
Books and Other Reference Materials		4200	2,000.00	2,000.00	0.0%
Materials and Supplies		4300	263,212.49	220,712.39	-16.1%
Noncapitalized Equipment		4400	93,761.11	6,002.00	-93.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			433,763.03	236,714.39	-45.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,661.49	24,600.00	-0.2%
Dues and Memberships		5300	3,250.00	8,150.00	150.8%
Insurance		5400-5450	18,032.00	20,828.00	15.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	101,925.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,224.00	15,924.00	55.8%
Professional/Consulting Services and Operating Expenditures		5800	262,922.78	362,925.88	38.0%
Communications		5900	11,172.60	4,398.56	-60.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,262.87	538,751.44	63.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	31,422.58	37,525.57	19.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,422.58	37,525.57	19.4%
TOTAL, EXPENDITURES			3,848,636.19	4,419,431.71	14.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,716,140.00	2,873,902.00	5.8%
2) Federal Revenue		8100-8299	167,257.00	203,813.00	21.9%
3) Other State Revenue		8300-8599	392,772.61	436,175.00	11.1%
4) Other Local Revenue		8600-8799	530,194.78	558,872.00	5.4%
5) TOTAL, REVENUES			3,806,364.39	4,072,762.00	7.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,329,781.60	2,272,677.35	-2.5%
2) Instruction - Related Services	2000-2999		1,410,488.83	1,811,792.15	28.5%
3) Pupil Services	3000-3999		76,943.18	195,511.64	154.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		31,422.58	37,525.57	19.4%
8) Plant Services	8000-8999		0.00	101,925.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,848,636.19	4,419,431.71	14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(42,271.80)	(346,669.71)	720.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,271.80)	(346,669.71)	720.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,828,670.88	1,786,399.08	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,828,670.88	1,786,399.08	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,828,670.88	1,786,399.08	-2.3%
2) Ending Balance, June 30 (E + F1e)			1,786,399.08	1,439,729.37	-19.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	238,780.95	119,440.59	-50.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,547,618.13	1,320,288.78	-14.7%
Career Advancement Charter 3% Reserve	0000	9780	115,459.08		
Career Advancement Charter	0000	9780	1,362,916.91		
Career Advancement Charter Lottery	1100	9780	69,242.14		
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	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	21,259.00	0.00
6300	Lottery: Instructional Materials	3,674.11	6,304.11
6500	Special Education	85,610.10	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	33,856.74	47,343.79
7435	Learning Recovery Emergency Block Grant	94,381.00	65,792.69
Total, Restricted Balance		238,780.95	119,440.59

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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,094,661.00	4,094,661.00	0.0%
3) Other State Revenue		8300-8599	3,684,958.00	2,352,304.00	-36.2%
4) Other Local Revenue		8600-8799	221,074.06	150,000.00	-32.1%
5) TOTAL, REVENUES			8,000,693.06	6,596,965.00	-17.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,725,209.00	6,446,965.00	-16.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,725,209.00	6,446,965.00	-16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			275,484.06	150,000.00	-45.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,484.06	150,000.00	-45.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,148.75	472,632.81	139.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,148.75	472,632.81	139.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,148.75	472,632.81	139.7%
2) Ending Balance, June 30 (E + F1e)			472,632.81	622,632.81	31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	472,632.81	622,632.81	31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	555,168.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	82,816.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			637,984.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	82,816.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			82,816.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			555,168.31		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	4,094,661.00	4,094,661.00	0.0%
TOTAL, FEDERAL REVENUE			4,094,661.00	4,094,661.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	3,684,957.99	2,352,304.00	-36.2%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.01	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,684,958.00	2,352,304.00	-36.2%
OTHER LOCAL REVENUE					
Interest		8660	191,292.00	150,000.00	-21.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	29,782.06	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			221,074.06	150,000.00	-32.1%
TOTAL, REVENUES			8,000,693.06	6,596,965.00	-17.5%
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	0.0%

Description	Resource Codes	Object Codes	2024-25		2025-26 Budget	Percent Difference
			Estimated	Actuals		
To County Offices		7212	0.00		0.00	0.0%
To JPAs		7213	0.00		0.00	0.0%
Special Education SELPA Transfers of Apportionments						
To Districts or Charter Schools	6500	7221	3,160,548.00		1,839,353.00	-41.8%
To County Offices	6500	7222	0.00		0.00	0.0%
To JPAs	6500	7223	470,000.00		512,951.00	9.1%
Other Transfers of Apportionments	All Other	7221-7223	0.00		0.00	0.0%
All Other Transfers		7281-7283	0.00		0.00	0.0%
All Other Transfers Out to All Others		7299	0.00		0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,725,209.00		6,446,965.00	-16.5%
TOTAL, EXPENDITURES			7,725,209.00		6,446,965.00	-16.5%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,094,661.00	4,094,661.00	0.0%
3) Other State Revenue		8300-8599	3,684,958.00	2,352,304.00	-36.2%
4) Other Local Revenue		8600-8799	221,074.06	150,000.00	-32.1%
5) TOTAL, REVENUES			8,000,693.06	6,596,965.00	-17.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,725,209.00	6,446,965.00	-16.5%
10) TOTAL, EXPENDITURES			7,725,209.00	6,446,965.00	-16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			275,484.06	150,000.00	-45.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,484.06	150,000.00	-45.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,148.75	472,632.81	139.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,148.75	472,632.81	139.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,148.75	472,632.81	139.7%
2) Ending Balance, June 30 (E + F1e)			472,632.81	622,632.81	31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	472,632.81	622,632.81	31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6500	Special Education	104,000.43	104,000.43
9010	Other Restricted Local	368,632.38	518,632.38
Total, Restricted Balance		472,632.81	622,632.81

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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	81,345.00	180,886.00	122.4%
4) Other Local Revenue		8600-8799	2,598.05	1,500.00	-42.3%
5) TOTAL, REVENUES			83,943.05	182,386.00	117.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	28,163.05	61,484.12	118.3%
2) Classified Salaries		2000-2999	15,555.07	33,573.89	115.8%
3) Employee Benefits		3000-3999	17,125.07	39,820.49	132.5%
4) Books and Supplies		4000-4999	16,692.05	37,486.16	124.6%
5) Services and Other Operating Expenditures		5000-5999	0.00	118.44	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,809.76	8,402.90	120.6%
9) TOTAL, EXPENDITURES			81,345.00	180,886.00	122.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,598.05	1,500.00	-42.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,598.05	1,500.00	-42.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,954.98	4,553.03	132.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,954.98	4,553.03	132.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,954.98	4,553.03	132.9%
2) Ending Balance, June 30 (E + F1e)			4,553.03	6,053.03	32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,553.03	6,053.03	32.9%
Adult Education Programs	0000	9780	4,553.03		
Adult Education Programs	0000	9780		6,053.03	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,475.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(5.21)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,470.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			14,470.65		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	80,005.00	176,461.00	120.6%
All Other State Revenue	All Other	8590	1,340.00	4,425.00	230.2%
TOTAL, OTHER STATE REVENUE			81,345.00	180,886.00	122.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,592.00	1,500.00	-5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,006.05	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,598.05	1,500.00	-42.3%
TOTAL, REVENUES			83,943.05	182,386.00	117.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	28,163.05	61,484.12	118.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,163.05	61,484.12	118.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,500.00	6,562.50	45.8%
Classified Support Salaries		2200	11,055.07	13,841.18	25.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	13,170.21	New
TOTAL, CLASSIFIED SALARIES			15,555.07	33,573.89	115.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,635.33	14,619.11	159.4%
PERS		3201-3202	2,615.93	7,241.75	176.8%
OASDI/Medicare/Alternative		3301-3302	1,467.21	3,403.39	132.0%
Health and Welfare Benefits		3401-3402	4,904.26	9,150.55	86.6%
Unemployment Insurance		3501-3502	21.49	46.99	118.7%
Workers' Compensation		3601-3602	797.23	1,741.77	118.5%
OPEB, Allocated		3701-3702	1,683.62	3,616.93	114.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,125.07	39,820.49	132.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,692.05	37,486.16	124.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,692.05	37,486.16	124.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	118.44	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	118.44	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,809.76	8,402.90	120.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,809.76	8,402.90	120.6%
TOTAL, EXPENDITURES			81,345.00	180,886.00	122.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	81,345.00	180,886.00	122.4%
4) Other Local Revenue		8600-8799	2,598.05	1,500.00	-42.3%
5) TOTAL, REVENUES			83,943.05	182,386.00	117.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		46,017.64	95,191.29	106.9%
2) Instruction - Related Services	2000-2999		31,517.60	77,291.81	145.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,809.76	8,402.90	120.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			81,345.00	180,886.00	122.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,598.05	1,500.00	-42.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,598.05	1,500.00	-42.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,954.98	4,553.03	132.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,954.98	4,553.03	132.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,954.98	4,553.03	132.9%
2) Ending Balance, June 30 (E + F1e)			4,553.03	6,053.03	32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,553.03	6,053.03	32.9%
Adult Education Programs	0000	9780	4,553.03		
Adult Education Programs	0000	9780		6,053.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Fund 12

Child Development Fund

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



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	377,239.80	349,282.50	-7.4%
3) Other State Revenue		8300-8599	1,128,798.82	1,237,463.30	9.6%
4) Other Local Revenue		8600-8799	296,457.32	280,427.00	-5.4%
5) TOTAL, REVENUES			1,802,495.94	1,867,172.80	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	16,966.08	6,726.00	-60.4%
2) Classified Salaries		2000-2999	519,076.61	528,062.84	1.7%
3) Employee Benefits		3000-3999	286,142.61	342,482.77	19.7%
4) Books and Supplies		4000-4999	153,484.09	118,218.35	-23.0%
5) Services and Other Operating Expenditures		5000-5999	652,035.46	739,330.30	13.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	115,717.57	112,753.35	-2.6%
9) TOTAL, EXPENDITURES			1,743,422.42	1,847,573.61	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,073.52	19,599.19	-66.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,073.52	19,599.19	-66.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,580.59	256,654.11	29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,580.59	256,654.11	29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,580.59	256,654.11	29.9%
2) Ending Balance, June 30 (E + F1e)			256,654.11	276,253.30	7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	241,256.99	260,856.18	8.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,397.12	15,397.12	0.0%
Child Development MAA	0000	9780	15,397.12		
Child Development MAA	0000	9780		15,397.12	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	751,642.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	41,624.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			793,266.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	700.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			701.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			792,565.50		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	377,239.80	349,282.50	-7.4%
TOTAL, FEDERAL REVENUE			377,239.80	349,282.50	-7.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,128,798.82	1,237,463.30	9.6%
TOTAL, OTHER STATE REVENUE			1,128,798.82	1,237,463.30	9.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	27,398.00	25,000.00	-8.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,558.13	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	250,426.00	255,427.00	2.0%
Other Local Revenue					
All Other Local Revenue		8699	13,075.19	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			296,457.32	280,427.00	-5.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, REVENUES			1,802,495.94	1,867,172.80	3.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,966.08	6,726.00	-60.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,966.08	6,726.00	-60.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,711.00	4,823.50	-37.4%
Clerical, Technical and Office Salaries		2400	496,778.11	500,739.34	0.8%
Other Classified Salaries		2900	14,587.50	22,500.00	54.2%
TOTAL, CLASSIFIED SALARIES			519,076.61	528,062.84	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	108,393.96	141,349.26	30.4%
OASDI/Medicare/Alternative		3301-3302	36,184.64	36,564.00	1.0%
Health and Welfare Benefits		3401-3402	113,355.84	140,685.20	24.1%
Unemployment Insurance		3501-3502	242.52	238.63	-1.6%
Workers' Compensation		3601-3602	8,578.78	8,819.65	2.8%
OPEB, Allocated		3701-3702	19,386.87	14,826.03	-23.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			286,142.61	342,482.77	19.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	37,224.21	11,331.19	-69.6%
Materials and Supplies		4300	114,759.88	106,287.16	-7.4%
Noncapitalized Equipment		4400	1,500.00	600.00	-60.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			153,484.09	118,218.35	-23.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	157,349.14	229,937.67	46.1%
Travel and Conferences		5200	43,490.39	61,004.04	40.3%
Dues and Memberships		5300	8,084.00	8,234.00	1.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,360.63	4,400.00	0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,700.00	2,200.00	-71.4%
Professional/Consulting Services and Operating Expenditures		5800	426,649.20	429,794.59	0.7%
Communications		5900	4,402.10	3,760.00	-14.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			652,035.46	739,330.30	13.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	115,717.57	112,753.35	-2.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			115,717.57	112,753.35	-2.6%
TOTAL, EXPENDITURES			1,743,422.42	1,847,573.61	6.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	377,239.80	349,282.50	-7.4%
3) Other State Revenue		8300-8599	1,128,798.82	1,237,463.30	9.6%
4) Other Local Revenue		8600-8799	296,457.32	280,427.00	-5.4%
5) TOTAL, REVENUES			1,802,495.94	1,867,172.80	3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,627,704.85	1,734,820.26	6.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		115,717.57	112,753.35	-2.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,743,422.42	1,847,573.61	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			59,073.52	19,599.19	-66.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,073.52	19,599.19	-66.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,580.59	256,654.11	29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,580.59	256,654.11	29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,580.59	256,654.11	29.9%
2) Ending Balance, June 30 (E + F1e)			256,654.11	276,253.30	7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	241,256.99	260,856.18	8.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,397.12	15,397.12	0.0%
Child Development MAA	0000	9780	15,397.12		
Child Development MAA	0000	9780		15,397.12	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	0.00	13.68
6131	Early Education: Resource & Referral Reserve Account for Department of Social Services Programs	12,065.34	12,065.34
9010	Other Restricted Local	229,191.65	248,777.16
Total, Restricted Balance		241,256.99	260,856.18

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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	77,500.00	77,500.00	0.0%
3) Other State Revenue		8300-8599	84,500.00	84,500.00	0.0%
4) Other Local Revenue		8600-8799	4,999.19	2,500.00	-50.0%
5) TOTAL, REVENUES			166,999.19	164,500.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	196,800.00	191,000.00	-2.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			196,800.00	191,000.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,800.81)	(26,500.00)	-11.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	30,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	30,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,800.81)	3,500.00	-111.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,188.65	58,387.84	-33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,188.65	58,387.84	-33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,188.65	58,387.84	-33.8%
2) Ending Balance, June 30 (E + F1e)			58,387.84	61,887.84	6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,387.84	61,887.84	6.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,320.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			57,320.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			57,320.93		
FEDERAL REVENUE					
Child Nutrition Programs		8220	77,500.00	77,500.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			77,500.00	77,500.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	84,500.00	84,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,500.00	84,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,850.00	2,500.00	-12.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,149.19	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,999.19	2,500.00	-50.0%
TOTAL, REVENUES			166,999.19	164,500.00	-1.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	196,800.00	191,000.00	-2.9%
TOTAL, BOOKS AND SUPPLIES			196,800.00	191,000.00	-2.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			196,800.00	191,000.00	-2.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	30,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	30,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	30,000.00	New

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	77,500.00	77,500.00	0.0%
3) Other State Revenue		8300-8599	84,500.00	84,500.00	0.0%
4) Other Local Revenue		8600-8799	4,999.19	2,500.00	-50.0%
5) TOTAL, REVENUES			166,999.19	164,500.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		196,800.00	191,000.00	-2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			196,800.00	191,000.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(29,800.81)	(26,500.00)	-11.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	30,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	30,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,800.81)	3,500.00	-111.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,188.65	58,387.84	-33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,188.65	58,387.84	-33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,188.65	58,387.84	-33.8%
2) Ending Balance, June 30 (E + F1e)			58,387.84	61,887.84	6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,387.84	61,887.84	6.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,133.05	7,633.05
7033	Child Nutrition: School Food Best Practices Apportionment	54,254.79	54,254.79
Total, Restricted Balance		58,387.84	61,887.84

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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	200,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,934.09	50,000.00	-46.8%
5) TOTAL, REVENUES			293,934.09	250,000.00	-14.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	224,910.95	487,000.00	116.5%
6) Capital Outlay		6000-6999	0.00	100,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			224,910.95	587,000.00	161.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			69,023.14	(337,000.00)	-588.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			69,023.14	(337,000.00)	-588.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,186,094.92	1,255,118.06	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,186,094.92	1,255,118.06	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,186,094.92	1,255,118.06	5.8%
2) Ending Balance, June 30 (E + F1e)			1,255,118.06	918,118.06	-26.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,255,118.06	918,118.06	-26.9%
Deferred Maintenance	0000	9760	1,255,118.06		
Deferred Maintenance	0000	9760		918,118.06	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,177,681.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,177,681.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,177,681.51		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	200,000.00	200,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			200,000.00	200,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	36,494.09	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	7,440.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,934.09	50,000.00	-46.8%
TOTAL, REVENUES			293,934.09	250,000.00	-14.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	131,004.95	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	93,906.00	487,000.00	418.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			224,910.95	487,000.00	116.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	100,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	100,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			224,910.95	587,000.00	161.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	200,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,934.09	50,000.00	-46.8%
5) TOTAL, REVENUES			293,934.09	250,000.00	-14.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		224,910.95	587,000.00	161.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			224,910.95	587,000.00	161.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			69,023.14	(337,000.00)	-588.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			69,023.14	(337,000.00)	-588.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,186,094.92	1,255,118.06	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,186,094.92	1,255,118.06	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,186,094.92	1,255,118.06	5.8%
2) Ending Balance, June 30 (E + F1e)			1,255,118.06	918,118.06	-26.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,255,118.06	918,118.06	-26.9%
Deferred Maintenance	0000	9760	1,255,118.06		
Deferred Maintenance	0000	9760		918,118.06	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Fund 17

Special Reserve Fund

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



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	244,493.75	150,000.00	-38.6%
5) TOTAL, REVENUES			244,493.75	150,000.00	-38.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			244,493.75	150,000.00	-38.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			244,493.75	150,000.00	-38.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,371,126.25	3,615,620.00	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,371,126.25	3,615,620.00	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,371,126.25	3,615,620.00	7.3%
2) Ending Balance, June 30 (E + F1e)			3,615,620.00	3,765,620.00	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	3,615,620.00	3,765,620.00	4.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,590,268.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,590,268.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,590,268.28		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	94,493.75	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			244,493.75	150,000.00	-38.6%
TOTAL, REVENUES			244,493.75	150,000.00	-38.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	244,493.75	150,000.00	-38.6%
5) TOTAL, REVENUES			244,493.75	150,000.00	-38.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			244,493.75	150,000.00	-38.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			244,493.75	150,000.00	-38.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,371,126.25	3,615,620.00	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,371,126.25	3,615,620.00	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,371,126.25	3,615,620.00	7.3%
2) Ending Balance, June 30 (E + F1e)			3,615,620.00	3,765,620.00	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	3,615,620.00	3,765,620.00	4.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Fund 35

County School Facilities Fund

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



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,621.01	0.00	-100.0%
5) TOTAL, REVENUES			36,621.01	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	612,673.50	300,000.00	-51.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			612,673.50	300,000.00	-51.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(576,052.49)	(300,000.00)	-47.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	331,535.49	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			331,535.49	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(244,517.00)	(300,000.00)	22.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	662,843.50	418,326.50	-36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			662,843.50	418,326.50	-36.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			662,843.50	418,326.50	-36.9%
2) Ending Balance, June 30 (E + F1e)			418,326.50	118,326.50	-71.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	418,326.50	118,326.50	-71.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	119,197.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			119,197.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			119,197.77		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	20,621.01	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,621.01	0.00	-100.0%
TOTAL, REVENUES			36,621.01	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	612,673.50	300,000.00	-51.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			612,673.50	300,000.00	-51.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			612,673.50	300,000.00	-51.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	331,535.49	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			331,535.49	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2024-25		2025-26	Percent
			Estimated	Actuals		
Contributions from Unrestricted Revenues		8980		0.00	0.00	0.0%
Contributions from Restricted Revenues		8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)				331,535.49	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,621.01	0.00	-100.0%
5) TOTAL, REVENUES			36,621.01	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		612,673.50	300,000.00	-51.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			612,673.50	300,000.00	-51.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(576,052.49)	(300,000.00)	-47.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	331,535.49	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			331,535.49	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(244,517.00)	(300,000.00)	22.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	662,843.50	418,326.50	-36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			662,843.50	418,326.50	-36.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			662,843.50	418,326.50	-36.9%
2) Ending Balance, June 30 (E + F1e)			418,326.50	118,326.50	-71.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	418,326.50	118,326.50	-71.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	418,326.50	118,326.50
Total, Restricted Balance		418,326.50	118,326.50

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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	316,781.15	150,000.00	-52.6%
5) TOTAL, REVENUES			316,781.15	150,000.00	-52.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,300.00	0.00	-100.0%
6) Capital Outlay		6000-6999	825,261.00	1,065,000.00	29.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			827,561.00	1,065,000.00	28.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(510,779.85)	(915,000.00)	79.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,256,047.38	1,200,000.00	-4.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,256,047.38	1,200,000.00	-4.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			745,267.53	285,000.00	-61.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,347,653.50	4,092,921.03	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,347,653.50	4,092,921.03	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,347,653.50	4,092,921.03	22.3%
2) Ending Balance, June 30 (E + F1e)			4,092,921.03	4,377,921.03	7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,092,921.03	4,377,921.03	7.0%
Capital Outlay Projects	0000	9780	4,092,921.03		
Capital Outlay Projects	0000	9780		4,377,921.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,646,789.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,646,789.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,646,789.37		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	156,000.00	150,000.00	-3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	160,781.15	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			316,781.15	150,000.00	-52.6%
TOTAL, REVENUES			316,781.15	150,000.00	-52.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,300.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,300.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	825,261.00	1,065,000.00	29.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			825,261.00	1,065,000.00	29.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			827,561.00	1,065,000.00	28.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,256,047.38	1,200,000.00	-4.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,256,047.38	1,200,000.00	-4.5%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,256,047.38	1,200,000.00	-4.5%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	316,781.15	150,000.00	-52.6%
5) TOTAL, REVENUES			316,781.15	150,000.00	-52.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		827,561.00	1,065,000.00	28.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			827,561.00	1,065,000.00	28.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(510,779.85)	(915,000.00)	79.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,256,047.38	1,200,000.00	-4.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,256,047.38	1,200,000.00	-4.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			745,267.53	285,000.00	-61.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,347,653.50	4,092,921.03	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,347,653.50	4,092,921.03	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,347,653.50	4,092,921.03	22.3%
2) Ending Balance, June 30 (E + F1e)			4,092,921.03	4,377,921.03	7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,092,921.03	4,377,921.03	7.0%
Capital Outlay Projects	0000	9780	4,092,921.03		
Capital Outlay Projects	0000	9780		4,377,921.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	186,201.59	0.00	-100.0%
5) TOTAL, REVENUES			186,201.59	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,691,349.77	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,691,349.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,505,148.18)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	55,441.43	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(55,441.43)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,560,589.61)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,560,589.61	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,560,589.61	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,560,589.61	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	87,153.71	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	99,047.88	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			186,201.59	0.00	-100.0%
TOTAL, REVENUES			186,201.59	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	79,307.77	0.00	-100.0%
Other Debt Service - Principal		7439	6,612,042.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,691,349.77	0.00	-100.0%
TOTAL, EXPENDITURES			6,691,349.77	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	55,441.43	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			55,441.43	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25		2025-26	Percent
			Estimated	Actuals		
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(55,441.43)	0.00		-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	186,201.59	0.00	-100.0%
5) TOTAL, REVENUES			186,201.59	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,691,349.77	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,691,349.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,505,148.18)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	55,441.43	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(55,441.43)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,560,589.61)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,560,589.61	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,560,589.61	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,560,589.61	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,481,386.00	350,000.00	-76.4%
5) TOTAL, REVENUES			1,481,386.00	350,000.00	-76.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	806,508.00	761,330.00	-5.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			806,508.00	761,330.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			674,878.00	(411,330.00)	-160.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			674,878.00	(411,330.00)	-160.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,907,865.39	14,582,743.39	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,907,865.39	14,582,743.39	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,907,865.39	14,582,743.39	4.9%
2) Ending Net Position, June 30 (E + F1e)			14,582,743.39	14,171,413.39	-2.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	14,582,743.39	14,171,413.39	-2.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	14,703,045.30		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			14,703,045.30		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			14,703,045.30		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	686,206.00	350,000.00	-49.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	795,180.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,481,386.00	350,000.00	-76.4%
TOTAL, REVENUES			1,481,386.00	350,000.00	-76.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	806,508.00	761,330.00	-5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			806,508.00	761,330.00	-5.6%
TOTAL, EXPENSES			806,508.00	761,330.00	-5.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,481,386.00	350,000.00	-76.4%
5) TOTAL, REVENUES			1,481,386.00	350,000.00	-76.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		806,508.00	761,330.00	-5.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			806,508.00	761,330.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			674,878.00	(411,330.00)	-160.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			674,878.00	(411,330.00)	-160.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,907,865.39	14,582,743.39	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,907,865.39	14,582,743.39	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,907,865.39	14,582,743.39	4.9%
2) Ending Net Position, June 30 (E + F1e)			14,582,743.39	14,171,413.39	-2.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	14,582,743.39	14,171,413.39	-2.8%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

Assumptions

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





Santa Cruz County Office of Education

MULTI-YEAR ASSUMPTIONS

2025-26 Proposed Budget

LCFF Planning Factors	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%
SSC Estimated Statutory COLA	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%
Santa Cruz COE COLA Used	6.56%	8.22%	1.07%	2.30%	1.00%	1.00%

Other Planning Factors	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
California Consumer Price Index (CPI)	5.71%	3.46%	3.07%	3.42%	2.98%	2.77%
California Lottery - Unrestricted per ADA	\$170.00	\$211.00	\$191.00	\$191.00	\$191.00	\$191.00
California Lottery - Restricted per ADA	\$67.00	\$102.00	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant District Grades k-8 per ADA	\$34.94	\$37.81	\$38.21	\$39.09	\$40.27	\$41.65
Mandate Block Grant District Grades 9-12 per ADA	\$67.31	\$72.84	\$73.62	\$75.31	\$77.58	\$80.23
Mandate Block Grant Charter Grades k-8 per ADA	\$18.34	\$19.85	\$20.06	\$20.52	\$21.14	\$21.86
Mandate Block Grant Charter Grades 9-12 per ADA	\$50.98	\$55.17	\$55.76	\$57.04	\$58.76	\$60.77
Interest Rate for Ten-Year Treasuries	3.65%	4.26%	4.23%	4.56%	4.58%	4.50%
CalSTRS Employer Contribution Rate	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Contribution Rate	25.37%	26.68%	27.05%	26.81%	26.90%	27.80%
Minimum Wage	\$15.50	\$16.00	\$16.50	\$16.90	\$17.40	\$17.80

Average Daily Attendance (ADA)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Alternative Education Current Year	938.58	914.48	877.11	867.14	857.67	848.28
Alternative Education Funded	938.58	946.67	905.98	898.92	875.11	867.30
Alternative Education Court UPP	100%	100%	100%	100%	100%	100%
Alternative Education Community UPP	51.21%	54.50%	64.79%	49.99%	49.99%	49.99%
District Funded Special Education	84.02	91.19	97.79	97.79	97.79	97.79
Countywide ADA	33,890.20	34,262.62	34,424.67	34,155.80	33,889.61	33,626.09
Career Advancement Charter	137.98	153.35	208.08	215.00	225.00	235.00

Salary and Benefits	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Certificated Step & Column	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%
Classified Step & Column	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%
Health & Welfare	5%	7.00%	8.50%	7.00%	7.00%	7.00%

Employer Rates on Payroll (Other than H&W)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
CalSTRS	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS	25.37%	26.68%	27.05%	26.81%	26.90%	27.80%
Social Security (FICA/OASDI)	6.2%	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.5%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance (SUI)	0.50%	0.05%	0.05%	0.05%	0.05%	0.05%
Workers Compensation	1.9536%	1.92%	1.92%	1.92%	1.92%	1.92%
Retiree Benefits (OPEB)	1.95%	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

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	2025-26 Budget (Form 01) (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 A, Line B5)		34,155.80	-0.78%	33,889.61	-0.78%	33,626.09
(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	28,249,000.00	-1.52%	27,820,335.00	0.59%	27,983,872.00
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	327,855.00	0.00%	327,855.00	0.00%	327,855.00
4. Other Local Revenues	8600-8799	3,055,415.02	0.00%	3,055,415.00	0.00%	3,055,415.00
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	(2,076,022.01)	-7.33%	(1,923,886.00)	0.00%	(1,923,886.00)
6. Total (Sum lines A1 thru A5c)		33,556,248.01	-0.82%	33,279,719.00	0.49%	33,443,256.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,913,902.04		6,516,328.49
b. Step & Column Adjustment				61,693.23		54,951.53
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(459,266.78)		29,760.01
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,913,902.04	-5.75%	6,516,328.49	1.30%	6,601,040.03
2. Classified Salaries						
a. Base Salaries				10,532,633.89		10,111,842.50
b. Step & Column Adjustment				137,949.46		152,520.81
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(558,740.85)		(31,178.32)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,532,633.89	-4.00%	10,111,842.50	1.20%	10,233,184.99
3. Employee Benefits	3000-3999	10,137,168.91	-0.92%	10,043,746.49	5.23%	10,569,201.45
4. Books and Supplies	4000-4999	1,964,363.05	-8.62%	1,795,049.49	0.24%	1,799,348.50
5. Services and Other Operating Expenditures	5000-5999	6,011,655.49	-8.48%	5,501,961.49	1.44%	5,581,101.50
6. Capital Outlay	6000-6999	172,000.00	-100.00%	0.00	0.00%	65,000.00
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	(2,342,208.32)	-18.30%	(1,913,541.51)	-4.07%	(1,835,674.47)
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

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		37,419,515.06	-3.57%	36,085,386.95	2.65%	37,043,202.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,863,267.05)		(2,805,667.95)		(3,599,946.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		28,824,073.59		24,960,806.54		22,155,138.59
2. Ending Fund Balance (Sum lines C and D1)		24,960,806.54		22,155,138.59		18,555,192.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	24,960,806.54				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		22,155,138.59		18,555,192.59
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,960,806.54		22,155,138.59		18,555,192.59
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		22,155,138.59		18,555,192.59
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	3,765,620.00				
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,765,620.00		22,155,138.59		18,555,192.59
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
Significant changes are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to Comprehensive Support and Improvement(CSI), 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	2025-26 Budget (Form 01) (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 A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	9,108,362.00	0.00%	9,108,362.00	0.00%	9,108,362.00
2. Federal Revenues	8100-8299	2,139,449.77	-5.62%	2,019,281.00	0.00%	2,019,281.00
3. Other State Revenues	8300-8599	17,975,152.53	-19.72%	14,430,235.00	3.46%	14,930,141.00
4. Other Local Revenues	8600-8799	9,359,135.36	-43.40%	5,296,927.00	0.00%	5,296,927.00
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	2,076,022.01	-7.33%	1,923,886.00	0.00%	1,923,886.00
6. Total (Sum lines A1 thru A5c)		40,658,121.67	-19.38%	32,778,691.00	1.53%	33,278,597.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,249,750.18		8,221,898.00
b. Step & Column Adjustment				76,231.40		76,334.71
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(104,083.58)		(112,105.71)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,249,750.18	-0.34%	8,221,898.00	-0.44%	8,186,127.00
2. Classified Salaries						
a. Base Salaries				9,163,281.67		8,083,864.01
b. Step & Column Adjustment				123,006.94		115,379.94
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,202,424.60)		(304,848.94)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,163,281.67	-11.78%	8,083,864.01	-2.34%	7,894,395.01
3. Employee Benefits	3000-3999	11,882,052.20	-2.44%	11,591,999.45	2.90%	11,927,891.76
4. Books and Supplies	4000-4999	1,033,957.06	-30.00%	723,722.49	-46.47%	387,386.00
5. Services and Other Operating Expenditures	5000-5999	9,784,733.58	-48.66%	5,023,951.00	-6.29%	4,707,976.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,183,526.50	-19.63%	1,754,860.00	-4.44%	1,676,993.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,200,000.00	0.00%	1,200,000.00	0.00%	1,200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		43,547,301.19	-15.84%	36,650,294.95	-1.69%	36,030,768.77
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,889,179.52)		(3,871,603.95)		(2,752,171.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,746,130.48		10,856,950.96		6,985,347.01
2. Ending Fund Balance (Sum lines C and D1)		10,856,950.96		6,985,347.01		4,233,175.24
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719		0.00		0.00		0.00
b. Restricted 9740		10,856,950.96		6,985,347.01		4,233,175.24
c. Committed						
1. Stabilization Arrangements 9750						
2. Other Commitments 9760						
d. Assigned 9780						
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789						
2. Unassigned/Unappropriated 9790		0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,856,950.96		6,985,347.01		4,233,175.24
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements 9750						
b. Reserve for Economic Uncertainties 9789						
c. Unassigned/Unappropriated 9790						
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements 9750						
b. Reserve for Economic Uncertainties 9789						
c. Unassigned/Unappropriated 9790						
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Significant changes are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to Comprehensive Support and Improvement(CSI), Educator Effectiveness Funds, (EEF), Cal-WELL, Cal-AIM, HCAI/Capacity Grant, Justice Assistance Grant (JAG), CA Community School Partnership Program(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	2025-26 Budget (Form 01) (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 A, Line B5)		34,155.80	-0.78%	33,889.61	-0.78%	33,626.09
(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	37,357,362.00	-1.15%	36,928,697.00	0.44%	37,092,234.00
2. Federal Revenues	8100-8299	6,139,449.77	-1.96%	6,019,281.00	0.00%	6,019,281.00
3. Other State Revenues	8300-8599	18,303,007.53	-19.37%	14,758,090.00	3.39%	15,257,996.00
4. Other Local Revenues	8600-8799	12,414,550.38	-32.72%	8,352,342.00	0.00%	8,352,342.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		74,214,369.68	-10.99%	66,058,410.00	1.00%	66,721,853.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,163,652.22		14,738,226.49
b. Step & Column Adjustment				137,924.63		131,286.24
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(563,350.36)		(82,345.70)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,163,652.22	-2.81%	14,738,226.49	0.33%	14,787,167.03
2. Classified Salaries						
a. Base Salaries				19,695,915.56		18,195,706.51
b. Step & Column Adjustment				260,956.40		267,900.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,761,165.45)		(336,027.26)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,695,915.56	-7.62%	18,195,706.51	-0.37%	18,127,580.00
3. Employee Benefits	3000-3999	22,019,221.11	-1.74%	21,635,745.94	3.98%	22,497,093.21
4. Books and Supplies	4000-4999	2,998,320.11	-15.99%	2,518,771.98	-13.18%	2,186,734.50
5. Services and Other Operating Expenditures	5000-5999	15,796,389.07	-33.37%	10,525,912.49	-2.25%	10,289,077.50
6. Capital Outlay	6000-6999	222,000.00	-77.48%	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	(158,681.82)	0.00%	(158,681.51)	0.00%	(158,681.47)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,230,000.00	0.00%	1,230,000.00	0.00%	1,230,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		80,966,816.25	-10.17%	72,735,681.90	0.47%	73,073,970.77
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,752,446.57)		(6,677,271.90)		(6,352,117.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,570,204.07		35,817,757.50		29,140,485.60
2. Ending Fund Balance (Sum lines C and D1)		35,817,757.50		29,140,485.60		22,788,367.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,856,950.96		6,985,347.01		4,233,175.24
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	24,960,806.54		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		22,155,138.59		18,555,192.59
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,817,757.50		29,140,485.60		22,788,367.83
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		22,155,138.59		18,555,192.59
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	3,765,620.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,765,620.00		22,155,138.59		18,555,192.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.65%		30.46%		25.39%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)		80,966,816.25		72,735,681.90		73,073,970.77
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		80,966,816.25		72,735,681.90		73,073,970.77
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)		80,966,816.25		72,735,681.90		73,073,970.77
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,429,004.49		2,182,070.46		2,192,219.12
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		774,000.00		774,000.00		774,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,429,004.49		2,182,070.46		2,192,219.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2024-25
2024-25 Estimated Actuals

	Various	06XX/1400	0830		33XX/65XX	CATS	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	11,305,749	18,047,964	-	29,353,713	9,108,362	-	-	-	9,108,362	38,462,075
Federal Revenues	-	-	-	-	534,230	2,965,986	-	-	3,500,216	3,500,216
Federal Pass Through	4,280,598	-	-	4,280,598	-	-	-	-	-	4,280,598
Other State Revenues	310,602	1,811	-	312,412	6,196,589	12,439,616	-	-	18,636,205	18,948,617
Other Local Revenues	4,802,449	164	-	4,802,613	96,892	-	-	11,590,458	11,687,350	16,489,963
Total Revenue	20,699,398	18,049,939	-	38,749,336	15,936,073	15,405,602	-	11,590,458	42,932,134	81,681,470
Expenditures										
Certificated Salaries	2,039,569.71	4,114,997	72,264	6,226,831	4,107,874	2,873,890	-	1,586,769	8,568,534	14,795,365
Classified Salaries	7,090,601.88	2,364,753	35,213	9,490,568	4,047,094	1,436,417	466,039	2,325,012	8,274,562	17,765,130
Employee Benefits	5,087,889.96	3,602,413	51,715	8,742,018	5,504,660	3,197,835	296,886	1,832,877	10,832,258	19,574,276
Books and Supplies	870,782.99	955,052	21,758	1,847,593	60,736	289,372	76,866	284,867	711,840	2,559,433
Services, Other Operating Expenditures	720,612.33	5,249,412	20,411	5,990,436	1,388,437	3,827,809	326,377	3,106,307	8,648,930	14,639,366
Capital Outlay	315,798.10	107,874	6,090	429,762	-	229,370	-	23,709	253,079	682,841
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	4,280,598.29	-	-	4,280,598	-	-	-	-	-	4,280,598
Indirect Costs	(3,333,462.53)	1,000,773	14,677	(2,318,012)	880,268	733,393	91,311	462,091	2,167,062	(150,950)
Total Expenditures	17,072,391	17,395,275	222,129.6	34,689,795	15,989,069	12,588,085	1,257,479	9,621,631	39,456,265	74,146,060
Interfund Transfers										
Transfers In	55,441	-	-	55,441.43	-	-	-	-	-	55,441
Transfers Out	(386,780)	-	-	(386,780)	-	-	-	(1,200,803)	(1,200,803)	(1,587,583)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,935,238)	(400,611)	223,130	(2,112,719)	414,697	96,253	1,346,331	255,438.39	2,112,719	-
Total Transfers	(2,266,576)	(400,611)	223,130	(2,444,057)	414,697	96,253	1,346,331	(945,365)	911,916	(1,532,141)
Beginning Balance	22,768,510.46	4,440,079	-	27,208,589.46	1,177,846.59	3,461,194.85	1,275,183.35	3,444,121.11	9,358,345.90	36,566,935.36
Audit Adjustment	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	22,768,510	4,440,079	-	27,208,589.46	1,177,847	3,461,195	1,275,183	3,444,121	9,358,346	36,566,935.36
Net Increase (Decrease) in Fund Balance	1,361,430.95	254,053.18	0	1,615,484.13	361,701	2,913,770	88,852	1,023,462	4,387,785	6,003,269
Ending Fund Balance	24,129,941	4,694,132	0	28,824,073.59	1,539,548	6,374,964	1,364,035	4,467,583	13,746,130	42,570,204.07
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	1,539,548	6,374,964.46	1,364,035	4,467,583.25	13,746,130	13,746,130
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	24,129,941	4,694,132	-	28,824,074	-	-	-	-	-	28,824,074
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	-	-	-	-	-	-	-	-	-

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2024-25
2024-25 Estimated Actuals

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capitalty Outlay	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues													
LCFF Revenues	38,462,075	2,716,140	-	-	-	-	200,000	-	-	-	-	-	41,378,215
Federal Revenues	3,500,216	167,257	-	-	377,240	77,500	-	-	-	-	-	-	4,122,213
Federal Pass Through	4,280,598	-	4,094,661	-	-	-	-	-	-	-	-	-	8,375,259
Other State Revenues	18,948,617	392,773	3,684,958	81,345	1,128,799	84,500	-	-	-	-	-	-	24,320,992
Other Local Revenues	16,489,963	530,195	221,074	2,598	296,457	4,999	93,934	244,494	36,621	316,781	186,202	1,481,386	19,904,704
Total Revenue	81,681,470	3,806,364	8,000,693	83,943	1,802,496	166,999	293,934	244,494	36,621	316,781	186,202	1,481,386	98,101,383
Expenditures													
Certificated Salaries	14,795,365	1,329,647	-	28,163	16,966	-	-	-	-	-	-	-	16,170,141
Classified Salaries	17,765,130	693,270	-	15,555	519,077	-	-	-	-	-	-	-	18,993,032
Employee Benefits	19,574,276	1,030,270	-	17,125	286,143	-	-	-	-	-	-	-	20,907,814
Books and Supplies	2,559,433	433,763	-	16,692	153,484	196,800	-	-	-	-	-	-	3,360,173
Services, Other Operating Expenditures	14,639,366	330,263	-	-	652,035	-	224,911	-	-	2,300	-	806,508	16,655,383
Capital Outlay	682,841	-	-	-	-	-	-	-	612,674	825,261	-	-	2,120,776
Other Outgo	-	-	3,630,548	-	-	-	-	-	-	-	6,691,350	-	10,321,898
Pass Through	4,280,598	-	4,094,661	-	-	-	-	-	-	-	-	-	8,375,259
Indirect Costs	(150,950)	31,423	-	3,810	115,718	-	-	-	-	-	-	-	(0)
Total Expenditures	74,146,060	3,848,636	7,725,209	81,345	1,743,422	196,800	224,911	-	612,674	827,561	6,691,350	806,508	96,904,476
Interfund Transfers													
Transfers In	55,441	-	-	-	-	-	-	-	331,535	1,256,047	-	-	1,643,024
Transfers Out	(1,587,583)	-	-	-	-	-	-	-	-	-	(55,441)	-	(1,643,024)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(1,532,141)	-	-	-	-	-	-	-	331,535	1,256,047	(55,441)	-	(0)
Beginning Balance	36,566,935	1,828,671	197,149	1,955	197,581	88,189	1,186,095	3,371,126	662,844	3,347,654	6,560,590	13,907,865	67,916,653
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	36,566,935	1,828,671	197,149	1,955	197,581	88,189	1,186,095	3,371,126	662,844	3,347,654	6,560,590	13,907,865	67,916,653
Net Increase (Decrease) in Fund Balance	6,003,269	(42,272)	275,484	2,598	59,074	(29,801)	69,023	244,494	(244,517)	745,268	(6,560,590)	674,878	1,196,907
Ending Fund Balance	42,570,204	1,786,399	472,633	4,553	256,655	58,388	1,255,118	3,615,620	418,327	4,092,921	-	14,582,743	69,113,560
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	13,746,130	238,780.85	472,633	4,553	253,769	58,388	-	-	418,327	-	-	14,582,743	29,775,324
Committed	-	-	-	-	-	-	1,255,118	-	-	-	-	-	1,255,118
Assigned	28,824,074	1,432,159	-	1,955	2,886	-	-	-	-	-	-	-	30,261,073
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	4,092,921	-	-	4,092,921
Reserve for Economic Certainty	-	115,459.08	-	-	-	-	-	3,615,620	-	-	-	-	3,731,079

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2025-26
2025-26 Proposed Budget for Adoption**

	Various			06XX	0830		33XX/65XX	CATS	8150	90XX		
	General	Alternative			Total		Special		Routine &		Total Restricted	Total General Fund
	Unrestricted	Education	CTEP		Unrestricted		Education	Categoricals	Maintenance	Local Programs		
Revenues												
LCFF Revenues	14,468,686	13,780,314	-		28,249,000		9,108,362	-	-	-	9,108,362	37,357,362
Federal Revenues	-	-	-		-		534,102	1,605,348	-	-	2,139,450	2,139,450
Federal Pass Through	4,000,000	-	-		4,000,000		-	-	-	-	-	4,000,000
Other State Revenues	327,855	-	-		327,855		7,627,372	10,347,780	-	-	17,975,153	18,303,008
Other Local Revenues	3,055,415	-	-		3,055,415		-	-	-	9,359,135	9,359,135	12,414,550
Total Revenue	21,851,956	13,780,314	-		35,632,270		17,269,836	11,953,128	-	9,359,135	38,582,100	74,214,370
Expenditures												
Certificated Salaries	2,502,500	4,331,732	79,670		6,913,902		4,509,038	2,627,024	-	1,113,689	8,249,750	15,163,652
Classified Salaries	8,108,929	2,401,665	22,039		10,532,634		4,651,528	1,674,285	477,501	2,359,967	9,163,282	19,695,916
Employee Benefits	6,145,230	3,939,999	51,941		10,137,169		6,417,042	3,337,789	316,693	1,810,529	11,882,052	22,019,221
Books and Supplies	679,662	1,259,600	25,101		1,964,363		62,535	426,848	290,300	254,274	1,033,957	2,998,320
Services, Other Operating Expenditures	4,164,178	1,830,995	16,482		6,011,655		1,041,042	5,363,543	448,620	2,931,528	9,784,734	15,796,389
Capital Outlay	130,000	42,000	-		172,000		-	-	50,000	-	50,000	222,000
Other Outgo	-	-	-		-		-	-	-	-	-	-
Pass Through	4,000,000	-	-		4,000,000		-	-	-	-	-	4,000,000
Indirect Costs	(3,376,440)	1,020,985	13,246		(2,342,208)		996,466	669,738	116,675	400,647	2,183,527	(158,682)
Total Expenditures	22,354,059	14,826,976	208,479		37,389,515		17,677,651	14,099,227	1,699,789	8,870,634	42,347,301	79,736,816
Interfund Transfers												
Transfers In	-	-	-		-		-	-	-	-	-	-
Transfers Out	-	(30,000)	-		(30,000)		-	-	-	(1,200,000)	(1,200,000)	(1,230,000)
Other Financing Sources	-	-	-		-		-	-	-	-	-	-
Contributions	(1,874,215)	(410,286)	208,479		(2,076,022)		407,814	16,148	1,200,000	452,060	2,076,022	-
Total Transfers	(1,874,215)	(440,286)	208,479		(2,106,022)		407,814	16,148	1,200,000	(747,940)	876,022	(1,230,000)
Beginning Balance	24,129,941	4,694,132	0		28,824,074		1,539,548	6,374,964	1,364,035	4,467,583	13,746,130	42,570,204
Net Increase (Decrease) in Fund Balance	(2,376,319)	(1,486,949)	-		(3,863,268)		-	(2,129,952)	(499,789)	(259,439)	(2,889,180)	(6,752,448)
Ending Fund Balance	21,753,622	3,207,183	0		24,960,806		1,539,548	4,245,012	864,246	4,208,144	10,856,950	35,817,756
Components of Ending Fund Balance:												
Nonspendable	-	-	-		-		-	-	-	-	-	-
Restricted	-	-	-		-		1,539,548	4,245,012	864,246	4,208,144	10,856,950	10,856,950
Committed	-	-	-		-		-	-	-	-	-	-
Assigned	21,753,622	3,207,183	-		24,960,806		-	-	-	-	-	24,960,806
Assigned (Deferred Maintenance)	-	-	-		-		-	-	-	-	-	-
Committed (COPS)	-	-	-		-		-	-	-	-	-	-
Reserve for Economic Certainty	-	-	-		-		-	-	-	-	-	-

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

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capital Outlay	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues													
LCFF Revenues	37,357,362	2,873,902	-	-	-	-	200,000	-	-	-	-	-	40,431,264
Federal Revenues	2,139,450	203,813	-	-	349,283	77,500	-	-	-	-	-	-	2,770,045
Federal Pass Through	4,000,000	-	4,094,661	-	-	-	-	-	-	-	-	-	8,094,661
Other State Revenues	18,303,008	436,175	2,352,304	180,886	1,237,463	84,500	-	-	-	-	-	-	22,594,336
Other Local Revenues	12,414,550	558,872	150,000	1,500	280,427	2,500	50,000	150,000	-	150,000	-	350,000	14,107,849
Total Revenue	74,214,370	4,072,762	6,596,965	182,386	1,867,173	164,500	250,000	150,000	-	150,000	-	350,000	87,998,155
Expenditures													
Certificated Salaries	15,163,652	1,515,859	-	61,484	6,726	-	-	-	-	-	-	-	16,747,721
Classified Salaries	19,695,916	783,073	-	33,574	528,063	-	-	-	-	-	-	-	21,040,625
Employee Benefits	22,019,221	1,307,509	-	39,820	342,483	-	-	-	-	-	-	-	23,709,033
Books and Supplies	2,998,320	236,714	-	37,486	118,218	191,000	-	-	-	-	-	-	3,581,739
Services, Other Operating Expenditures	15,796,389	538,751	-	118	739,330	-	487,000	-	-	-	-	761,330	18,322,919
Capital Outlay	222,000	-	-	-	-	-	100,000	-	300,000	1,065,000	-	-	1,687,000
Other Outgo	-	-	2,352,304	-	-	-	-	-	-	-	-	-	2,352,304
Pass Through	4,000,000	-	4,094,661	-	-	-	-	-	-	-	-	-	8,094,661
Indirect Costs	(158,682)	37,526	-	8,403	112,753	-	-	-	-	-	-	-	-
Total Expenditures	79,736,816	4,419,432	6,446,965	180,886	1,847,574	191,000	587,000	-	300,000	1,065,000	-	761,330	95,536,003
Interfund Transfers													
Transfers In	-	-	-	-	-	30,000	-	-	-	1,200,000	-	-	1,230,000
Transfers Out	(1,230,000)	-	-	-	-	-	-	-	-	-	-	-	(1,230,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(1,230,000)	-	-	-	-	30,000	-	-	-	1,200,000	-	-	-
Beginning Balance	42,570,204	1,786,399	472,633	4,553	256,655	58,388	1,255,118	3,615,620	418,327	4,092,921	-	14,582,743	69,113,560
Net Increase (Decrease) in Fund Balance	(6,752,448)	(346,670)	150,000	1,500	19,599	3,500	(337,000)	150,000	(300,000)	285,000	-	(411,330)	(7,537,849)
Ending Fund Balance	35,817,756	1,439,729	622,633	6,053	276,254	61,888	918,118	3,765,620	118,327	4,377,921	-	14,171,413	61,575,712
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	10,856,950	(119,441)	622,633	2,092	273,932	61,888	-	-	118,327	-	-	14,171,413	25,987,795
Committed	-	-	-	-	-	-	918,118	-	-	-	-	-	918,118
Assigned	24,960,806	1,426,586	-	3,961	2,322	-	-	-	-	4,377,921	-	-	30,771,596
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	132,582.96	-	-	-	-	-	3,765,620	-	-	-	-	3,898,203

2025-26 Proposed Budget for Adoption

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2027-28
2025-26 Proposed Budget for Adoption**

[illegible]

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

Form PGM - EPA (Summary by Function)



Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	851.08	877.11	905.98	841.00	867.14	898.92
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	851.08	877.11	905.98	841.00	867.14	898.92
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	91.20	91.20	91.20	91.20	91.20	91.20
c. Special Education-NPS/LCI						
d. Special Education Extended Year	6.59	6.59	6.59	6.59	6.59	6.59
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	97.79	97.79	97.79	97.79	97.79	97.79
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	948.87	974.90	1,003.77	938.79	964.93	996.71
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	34,424.67	34,424.67	34,424.67	34,155.80	34,155.80	34,155.80
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	208.08	215.00	208.08	215.00	215.00	215.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	208.08	215.00	208.08	215.00	215.00	215.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	208.08	215.00	208.08	215.00	215.00	215.00

SANTA CRUZ COUNTY OFFICE OF EDUCATION
2024-25 Estimated Actuals FORM CASH

		2024-25 Est Acts	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	37,021,257.49	37,021,257	33,579,892	32,844,031	32,382,534	29,946,946	28,406,465	36,066,611	39,796,679.43	40,807,846	40,673,178	45,688,603	42,379,873	35,546,667.46	37,021,257.49
B. Receipts																
Revenue Limit:																
State Aid	8010-8019	23,216,973	985,227	985,227	3,779,156	1,773,407	1,773,407	2,574,035.00	1,773,407.00	1,906,974.00	2,973,213.00	1,906,974.00	1,080,865.09	1,199,058.10	506,022.75	23,216,973.08
Property Tax	8020-8079	15,444,885	19,155	36,498	230,857	39,980	25,189	7,511,846.65	717,747.97	16,522.16	12,978.03	6,056,420.59	886,249.80	1,053,040.16	(1,161,599.28)	15,444,885.31
Other	8080-8099	(199,784)	-	-	-	217	-	-	-	-	-	-	-	(200,000.40)	-	(199,783.79)
Federal Revenues	8100-8299	7,780,815	104,916	1,041,455	384,023	81,322	1,322,873	537,630.15	1,395,810.03	73,711.69	121,417.19	1,124,466.10	152,131.67	555,444.41	885,613.42	7,780,814.76
Other State Rev	8300-8599	18,948,617	373,533	709,645	275,702	404,977	335,401	646,716.22	4,522,153.93	1,517,476.76	810,856.54	426,699.99	2,129,673.56	2,850,318.80	3,945,463.27	18,948,617.37
Other Local Rev	8600-8799	16,489,963	1,653,832	406,115	1,159,303	965,546	1,072,606	1,073,552.92	1,177,985.70	2,176,584.90	1,017,159.27	2,240,407.77	1,240,199.60	1,831,290.23	475,381.17	16,489,963.09
Interfund Transfers	8910-8929	55,441	-	-	-	55,228	-	199.87	-	-	-	13.95	-	-	-	55,441.43
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		81,736,911	3,136,663	3,178,941	5,829,040	3,320,677	4,529,476	12,343,980.81	9,587,104.63	5,691,269.51	4,935,624.03	11,754,982.40	5,489,119.73	7,289,151.30	4,650,881.32	81,736,911.25
C. Disbursements																
Certificated Salary	1000-1999	14,795,365	404,594	1,375,947	1,283,372	1,342,414	1,296,745	1,300,926.91	1,315,928.57	1,287,338.59	1,302,749.57	1,317,079.05	1,248,746.78	923,188.25	396,333.82	14,795,364.50
Classified Salary	2000-2999	17,765,130	859,297	1,475,500	1,386,257	1,835,257	1,489,857	1,500,149.37	1,421,448.79	1,474,305.04	1,542,229.96	1,511,434.16	1,523,550.17	1,510,626.53	235,217.30	17,765,130.02
Employee Benefits	3000-3999	19,574,276	721,904	1,581,080	1,557,900	1,637,069	1,640,828	1,625,397.07	1,618,050.75	1,653,256.84	1,694,702.48	1,695,173.32	1,706,332.55	1,981,538.81	461,044.07	19,574,276.40
Supplies/Services	4000-5999	17,198,799	821,475	709,093	591,841	780,849	712,143	544,367.76	998,609.51	797,294.11	903,179.40	1,314,113.14	1,955,968.55	2,217,653.48	4,852,211.76	17,198,799.44
Capital Outlays	6000-6599	682,841	74,476	13,814	18,269	31,304	47,846	67,840.00	-	40,241.10	31,646.36	43,629.31	115,594.38	166,665.69	31,515.39	682,841.33
Other Outgo	7000-7499	4,129,648	-	1,001,125	(14,593)	(1,328)	1,189,894	(20,190.34)	1,043,904.22	-	(15,462.94)	-	-	66,053.82	880,246.82	4,129,648.38
Interfund Transf Out	7600-7629	1,587,583	-	-	-	55,228	5,205	-	-	-	-	1,195,598.23	161,267.09	154,306.66	15,978.28	1,587,582.87
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements		75,733,643	2,881,745	6,156,559	4,823,047	5,680,792	6,382,519	5,018,490.77	6,397,941.84	5,252,435.68	5,459,044.83	7,077,027.21	6,711,459.52	7,020,033.24	6,872,547.44	75,733,642.94
Accounts Receivable	9120-9330	6,863,421	(546,329)	2,100,222	622,863	790,081	318,244	25,261.84	426,972.85	257,353.76	170,356.84	(36,650.30)	(568,036.93)	(1,555,815.69)	2,539,898.00	4,544,421.89
Accounts Payable	9510-9659	(7,317,743)	(3,149,955)	141,536	(2,090,354)	(865,553)	(5,684)	309,393.78	113,933.18	314,978.48	218,396.09	374,120.21	(1,518,352.90)	(5,546,508.02)	5,104,007.00	(6,600,041.35)
D. Net Cash Flow			(3,441,366)	(735,861)	(461,497)	(2,435,587)	(1,540,481)	7,660,145.66	3,730,068.82	1,011,166.07	(134,667.87)	5,015,425.10	(3,308,729.62)	(6,833,205.65)	5,422,238.88	3,947,648.85
E. Ending Cash			33,579,892	32,844,031	32,382,534	29,946,946	28,406,465	36,066,610.61	39,796,679.43	40,807,845.50	40,673,177.63	45,688,602.73	42,379,873.11	35,546,667.46	40,968,906.34	40,968,906.34

ACTUAL = BLUE
TENTATIVE = PURPLE
PROJECTED = ORANGE

Budget, July 1
2024-25 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	6,612,042.00		6,612,042.00		6,612,042.00	0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	475,417.69		475,417.69	261,013.32		736,431.01	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	7,087,459.69	0.00	7,087,459.69	261,013.32	6,612,042.00	736,431.01	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Funds 01, 09, and 62			2024-25 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	79,582,279.13
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,656,776.28
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	1,485,033.74
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	682,841.33
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	4,280,598.29
5. Interfund Transfers Out	All	9300	7600-7629	1,587,582.87
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,206.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,046,262.23
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	29,800.81
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				67,909,041.43
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				1,092.11
B. Expenditures per ADA (Line I.E divided by Line II.A)				62,181.50
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		56,128,530.95		54,152.51
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)		56,128,530.95		54,152.51
B. Required effort (Line A.2 times 90%)		50,515,677.86		48,737.26
C. Current year expenditures (Line I.E and Line II.B)		67,909,041.43		62,181.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,682,121.93
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) 49,227,722.42

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) 9.51%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,896,092.90
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,653,248.60

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	103,675.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	23,845.88
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)	344,323.10
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)	36,964.74
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)	6,058,150.22
9. Carry-Forward Adjustment (Part IV, Line F)	459,012.85
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,517,163.08
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,338,836.63
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,541,824.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,334,304.38
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	34,108.60
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,161,461.73
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)	1,407,132.42
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)	2,883,770.69
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)	1,330,581.55
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,276,319.39
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)	359,588.67
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)	77,535.24
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,470,355.71
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)	68,215,819.67
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)	8.88%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	9.55%

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)	6,058,150.22
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(257,838.69)
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 (7.83%) times Part III, Line B19); zero if negative	459,012.85
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.71%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	459,012.85
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)	459,012.85

Approved indirect cost rate: 7.83%

Highest rate used in any program: 9.71%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	385,368.11	30,174.32	7.83%
01	3025	169,244.88	13,251.88	7.83%
01	3182	161,719.84	12,662.66	7.83%
01	3183	133,352.50	10,441.50	7.83%
01	3213	195,718.02	15,324.70	7.83%
01	3310	406,790.90	24,759.10	6.09%
01	3345	349.00	27.33	7.83%
01	3385	96,576.99	5,727.01	5.93%
01	3724	710,543.37	55,635.55	7.83%
01	4035	23,696.56	1,855.44	7.83%
01	4127	34,231.66	2,680.34	7.83%
01	5630	103,431.78	8,098.71	7.83%
01	5810	888,929.27	60,449.33	6.80%
01	6018	2,130,718.60	152,609.03	7.16%
01	6054	213,160.00	16,690.43	7.83%
01	6057	151,686.14	11,877.02	7.83%
01	6332	124,291.62	9,732.03	7.83%
01	6333	374,122.74	29,293.81	7.83%
01	6383	49,276.01	3,858.31	7.83%
01	6388	143,112.31	5,724.49	4.00%
01	6500	13,321,923.87	795,039.21	5.97%
01	6510	749,943.68	44,471.66	5.93%
01	6520	71,014.56	5,560.44	7.83%
01	6546	59,806.61	4,682.86	7.83%
01	6680	34,776.96	2,723.04	7.83%
01	6685	34,776.96	2,723.04	7.83%
01	6695	182,247.92	14,270.02	7.83%
01	6770	173,323.70	4,337.56	2.50%
01	7366	211,419.63	16,468.03	7.79%
01	7399	189,572.98	14,636.85	7.72%
01	7422	137,753.02	10,786.06	7.83%
01	7435	557,190.13	34,807.00	6.25%
01	7810	2,643,809.86	192,281.87	7.27%
01	8150	1,166,168.26	91,310.97	7.83%

01	9010	9,134,911.81	462,090.57	5.06%
09	3182	151,575.63	11,868.37	7.83%
09	3310	3,536.12	276.88	7.83%
09	6500	220,805.73	17,289.91	7.83%
09	6546	8,418.45	659.16	7.83%
09	7412	12,337.94	966.06	7.83%
09	7413	4,625.80	362.20	7.83%
11	6391	76,195.24	3,809.76	5.00%
12	5035	154,967.83	12,133.97	7.83%
12	5055	109,486.23	8,572.77	7.83%
12	5160	85,792.13	6,286.87	7.33%
12	6045	7,581.62	421.38	5.56%
12	6100	2,321.25	181.75	7.83%
12	6102	83,341.70	8,091.65	9.71%
12	6110	340,439.58	26,656.42	7.83%
12	6123	8,783.46	687.74	7.83%
12	6127	213,566.78	14,843.08	6.95%
12	6128	245,324.37	19,208.90	7.83%
12	9010	218,750.76	18,633.04	8.52%

Budget, July 1
2024-25 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	976,099.57	19,774.28	337,426.96	1,333,300.81
2. State Lottery Revenue	8560	209,958.95		94,656.50	304,615.45
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,186,058.52	19,774.28	432,083.46	1,637,916.26
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	55,050.00		0.00	55,050.00
2. Classified Salaries	2000-2999	30,000.00		0.00	30,000.00
3. Employee Benefits	3000-3999	5,734.17		0.00	5,734.17
4. Books and Supplies	4000-4999	44,800.00		132,298.04	177,098.04
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	980.00			980.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			20,650.00	20,650.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		136,564.17	0.00	152,948.04	289,512.21
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,049,494.35	19,774.28	279,135.42	1,348,404.05
D. COMMENTS:					
Access to online instructional curriculum and materials.					

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

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

Santa Cruz County Office of Education 2025-26
Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Proposed Expenditures for 2025-26 Adopted Budget
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Revenue	8010-8099	3,283,043.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		3,283,043.00
EXPENDITURES AND OTHER FINANCING USES		
(Functionss 1000-7999)		
Instruction	1000-1999	3,283,043.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		3,283,043.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Career Advancement Charter 2025-26
Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Proposed Expenditures for 2025-26 Adopted Budget
For Fund 09, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Revenue	8010-8099	43,000.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		43,000.00
EXPENDITURES AND OTHER FINANCING USES		
(Functions 1000-7999)		
Instruction	1000-1999	43,000.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		43,000.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00



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

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Date: May 27, 2025
To: Superintendents and Chief Business Officials
From: Liann Reyes, Deputy Superintendent – Business Services
Subject: Background and Advice for the 2025-26 May Revise Budget

The following document, The Common Message, provides guidance and recommendations related to the 2025-26 May Revise. It is intended to provide a consistent Statewide message for use in preparing the Second 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).

As of May, the State budget for 2025-26 is projecting a \$12 billion budget deficit due to a 4% decrease in anticipated state revenues. As a result, cuts to the *non TK-12* side of the budget are planned as well as a withdrawal from the state's Rainy Day Fund. The TK-12 education budget is largely spared from cuts in the 2025-26 budget with no reductions to key programs such as Universal Transitional Kindergarten and Expanded Learning Opportunities Program (ELOP). Absent a rebounding State economy, the future years may not be as optimistic.

Key areas for districts in Santa Cruz County to consider and watch are:

- In lieu of cutting education programs, the administration may utilize deferrals which could strain future budgets if revenues do not rebound.
- Cash Flow: Districts that have a greater percentage of their Local Control Funding Formula that is reliant on property taxes versus the State component need to maintain constant monitoring of cash flow. Cash flow is a key component of the Second Interim and is required supplemental documentation for your packet submitted to the COE. Pay particular attention to the fact that Federal dollars may not materialize based on the ever-changing landscape of the federal administration's budget. Please reach out to my team if you require any assistance or have any questions regarding cash flow projections.
- The Legislative Analyst's Office is projecting ongoing operating deficits through 2028-29, which could place significant pressure on districts' multi-year projections and future budgeting strategy.

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 May Revision

BASC

Business and Administration
Services Committee

Writers and Contributors		
Topic	Contributors	
Background	Committee	
Key Guidance/Governor's Budget Proposal	Jamie Dial, Kings	Nicolas Schweizer, Sacramento
Planning Factors for 2024-25 and Multiyear Projections (MYPs)	Peter Foggato, San Joaquin	Greg Medici, Sonoma
Deficit Spending	Dean West, Orange	Michael Simonson, San Diego
Federal Funding Uncertainties	Misty Key, Ventura	Janet Riley, Merced
Cash Flow	Misty Key, Ventura	Janet Riley, Merced
Reserves/Reserve Cap	Shannon Hansen, San Benito	Liann Reyes, Santa Cruz
Attendance Recovery and Instructional Continuity	Scott Price, Riverside	Maribel Paez, Imperial
Transitional Kindergarten	Janet Riley, Merced	Dean West, Orange
Local Control and Accountability Plan (LCAP)/LREBG	Josh Schultz, Napa	Steve Torres, Santa Barbara
Summary	Jamie Dial, Kings	Nicolas Schweizer, Sacramento

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Sources

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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 Governor's May Revision

On May 14, 2025, Governor Gavin Newsom released the May Revision for the proposed 2025-26 State Budget. At May Revision the budget includes an increase of approximately \$2.9 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act and a decrease of approximately \$4.6 billion from the Governor's Budget in January. The revision proposes to appropriate only \$117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of \$118.9 billion. The difference between the appropriated and the calculated levels is less than at Governor's Budget, \$1.3 billion instead of \$1.6 billion. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 is made during the 2025-26 fiscal year. The 2025-26 budget includes \$114.6 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education.

The major TK-12 funding provisions in the 2025-26 May Revision are as follows:

- Adjusts the 2024-25 mandatory Proposition 98 Rainy Day fund deposit of \$1.2 billion down to \$540 million due to adjustment of capital gains revenues for the year. Additionally, a decrease in Proposition 98 guarantee triggers a mandatory withdrawal of \$540 million in 2025-26 exhausting the remaining fund balance of the reserve account.
- Funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), LCFF Equity Multiplier and several other categorical programs outside the LCFF are reduced to 2.30% from 2.43% at Governor's Budget. Specified categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. May Revision includes suspension of State Preschool Program COLA for 2025-26.
- May Revision proposes deferring \$1.8 billion in LCFF funding from June 2026 to July 2026. Prior deferrals of \$246.6 million for TK-12 education from 2023-24 and 2024-25 are fully repaid in the three-year budget window.
- Provides 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) so that all children who turn four years old by September 1 of the school year can enroll in TK. This is a slight decrease from the Governor's Budget estimate of \$2.4 billion. The budget also provides an accumulated amount of \$1.2 billion in on-going funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class. This is also lower than the \$1.5 billion included in the Governor's Budget for this purpose.
- Increases the proposed adjustment for the Expanded Learning Opportunities Program from \$4.435 billion to \$4.515 billion in total ongoing funds for full implementation of the

program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%. This funding also includes ongoing support to LEAs with less than 55% unduplicated pupils to provide access to all unduplicated pupils. Trailer bill also provides for a one-year grace period in transitioning from Tier II to Tier I. Additionally, the May Revise includes an additional \$10 million to increase the minimum grant amount from \$50,000 to \$100,000 per LEA.

- The May Revise includes \$200 million in one-time Proposition 98 funds to support evidence-based professional learning for elementary school educators aligned with the English Language Arts/English Language Development Framework, and \$10 million in one-time Proposition 98 funding for the Sacramento County Office of Education to partner with the UCSF Dyslexia Center to support the Multitudes screener. These funds are in addition to the following investments included at the Governor's Budget to support literacy instruction: \$500 million in one-time funds for TK-12 literacy and mathematics coaches, \$40 million in one-time funds for purchase of screening materials and training for educators to administer literacy screening, \$25 million to spend by 2029-30 to launch Literacy and Mathematics Networks within the Statewide System of Support, and \$300,000 in one-time non-Proposition 98 in 2024-25 for the Instructional Quality Commission to develop a curriculum guide and resources for teaching personal finance per Assembly Bill (AB) 2927.
- May Revise builds on the funding for teacher preparation and professional development proposed in January to:
 - Repurpose \$150 million in one-time funding for the Teacher Recruitment Incentive Grant to \$100 million in one-time Proposition 98 funding for stipends of \$10,000 for at least 500 hours of student teaching on a first-come, first-served basis. The remaining \$50 million is part of the Proposition 98 budget solution.
 - Extending by one year the deadlines for clear credential candidates who received a related waiver during the COVID-19 Pandemic to complete an induction program or two years of service, and for teacher candidates who received a related waiver during the COVID-19 Pandemic to pass the Reading Instruction Competence Assessment.
 - Allow (1) credential candidates who completed preparation programs that were aligned to the Reading Instruction Competence Assessment to take that assessment on or before October 31, 2025; and (2) the Commission on Teacher Credentialing to adopt and administer an off-the-shelf reading instruction competence assessment that meets the requirements outlined in statute for candidates who have yet to pass a reading assessment and cannot take the state's literacy performance assessment.
- Reduces the investment in the Student Support and Professional Development Discretionary Block Grant from \$1.8 billion to \$1.7 billion. The block grant maintains the flexibility to use the funding for discretionary purposes and to fund statewide priorities including: (1) professional development for teachers on the ELA/ELD framework; (2) professional development for teachers on the mathematics framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment.

Proposed funds will be disbursed based on average daily attendance (ADA) and will be available through June 30, 2029. Final expenditures must be reported to the CDE by September 30, 2029.

- The May Revision does not include any changes to Governor’s Budget proposal to restore \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.
- May Revision proposed \$90.7 million in additional ongoing funding to fully fund the universal meals program in 2025-26 and provides \$21.9 million in additional ongoing Proposition 98 funds for the Summer Electronic Benefits Transfer (SUN Bucks) program, which provides nutrition funding to eligible students during the summer months.
- May Revision includes \$15 million in one-time Proposition 98 General Fund for Secondary School Redesign Pilot Program for a COE to administer a pilot program to redesign middle and high schools to better serve the needs of all students and increase student outcomes, and to manage a network of grantees to support peer learning and documentation of practices.
- Includes \$2 million in ongoing Proposition 98 General Fund to support Regional English Learner lead agencies that help schools provide focused support to English learners.
- One-time property tax backfills of \$1.2 million in 2024-25 and \$8.5 million in 2025-26 for impacted basic aid school districts due to the recent wildfires in Southern California.
- A one-time \$500,000 in Proposition 98 General Fund to support the California Association of Student Councils.
- To address the projected budget shortfall, the May Revision includes a reduction of \$177.5 million in remaining, unused General Fund from a \$2 billion one-time allocation provided to the Office of Public School Construction in the 2023 Budget Act for TK-12 school facilities. These funds were made available on an as-needed basis for fire-impacted LEAs through August 2025; however, impacted schools have indicated that they do not plan to apply for the funds by this date. Proposition 2 facilities funds will be available as needed for fire-impacted LEAs moving forward.

Although the May Revision fully funds the COLA and avoids cuts to ongoing education programs, it only does so by deferring \$1.8 billion in LCFF payments from June to July of 2026. The financial impact of devastating wildfires in Southern California and federal policy and funding changes being pursued by the new federal administration bring a risk of additional state budget shortfalls in future years.

The federal administration’s tariff policies and potential federal funding reductions and layoffs could negatively affect the state’s economy, reduce state revenues and increase state costs. The May Revision assumes a “growth recession,” a period of below-trend growth and rising unemployment, but it does not reflect a traditional economic recession. Given the inconsistent federal tariff policy, stock market volatility, heightened uncertainty among both businesses and consumers, and higher inflation expectations, the relative probability of a recession is higher than in a typical period of normal growth and stability. In a mild recession state revenues could be

around \$14 billion lower than the May Revision forecast.

Furthermore, the federal administration and Congress are considering significant cuts to education programs and to other programs, such as Medicaid, which would have a direct effect on LEA budgets but could potentially have a much larger indirect effect to the extent they force the state to redirect funding from schools to mitigate the impact of federal funding cuts. Projected declines in state revenue combined with growth in Medi-Cal costs have created a state budget deficit that is projected to grow significantly in the future. Federal funding reductions, especially to Medicaid, will significantly increase the state's budget deficit and may require the state to suspend Proposition 98 and reduce education funding.

Many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

In addition, districts' fund balances have dwindled due to spending down of prior years' one-time revenues. The decision about how much of a general fund unrestricted fund balance is prudent to maintain will depend on each LEA's unique circumstances. For example, LEAs may be vulnerable to natural disasters or dependent on slow-growing local revenue sources and so may need to maintain a higher level in the unrestricted fund balance. The June to July funding deferral proposed in the May Revision along with cuts to federal grant funding and the state's uncertain revenue projections, add pressure locally to maintain reserves above minimum required amounts. For example, the Government Finance Officers Association (GFOA) recommends reserving an amount equal to not less than two months of general fund operating expenditures, or 17% of general fund expenditures and other financing uses.

Given the risks associated with the state budget, LEAs should exercise caution before making any long-term commitments and LEAs should consider increasing reserves so that they can manage the deferral and absorb potential state and federal funding reductions.

Planning Factors for 2025-26 and Multiyear Projections

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	\$191.00	\$191.00	\$191.00
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	\$3,148.00 ⁴	\$3,243.00 ⁴	\$3,354.00 ⁴

Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$39.09	\$40.27	\$41.65
Grades 9-12 per ADA	\$75.31	\$77.58	\$80.23
Charter Schools			
Grades K-8 per ADA	\$20.52	\$21.14	\$21.86
Grades 9-12 per ADA	\$57.04	\$58.76	\$60.77

¹Effective January 1, 2026, ²Effective January 1, 2027, ³Effective January 1, 2028.

⁴The rates do not reflect the May Revise proposal to increase the rate to \$5,545 in 2025-26, \$5,712 in 2026-27, and \$5,907 in 2027-28.

Deficit Spending

Although districts experienced higher fund balances as a result of unprecedented pandemic one-time funding from federal and state sources, many are returning to ongoing support levels that are much more constrained. Taking proactive steps to reduce spending early helps safeguard reserve levels, preventing their depletion, and minimizes the need for deeper reductions in the future. Assumptions in multiyear projections should be well documented, with full-time equivalent positions aligned with criteria and standards.

For any significant reductions deferred to the 2026-27 or 2027-28 fiscal year(s), it is crucial to explicitly identify these adjustments and ensure that the governing board acknowledges the stabilization measures required based on current financial conditions. Below is a sample fiscal solvency statement that can serve as a stand-alone resolution or be included in the budget approval:

Sample Fiscal Solvency Statement

In preparing the 2025-26 Adopted Budget, the board acknowledges its fiduciary responsibility to maintain fiscal solvency for the current year and two subsequent fiscal years.

The district's budget stabilization plan includes position reductions, non-personnel cost reductions, and established timelines for ongoing budget planning and actions. These plans are based on the current state budget, anticipated revenue losses due to declining student enrollment, and rising ongoing costs. Under these assumptions, the board projects the need for \$XX million in budget reductions in 2026-27 and an additional \$XX million in reductions in 2027-28 to maintain fiscal solvency.

As districts potentially face declining fund balances, exercising caution when allocating funds for negotiated salary compensation is imperative. Revenue gains from COLA may be offset by declining enrollment and rising costs, including retirement contributions and health benefits. Each district's capacity to sustain compensation increases will vary based on its unique financial circumstances. Thoughtful planning and conservative financial management are critical to ensuring long-term stability.

Federal Funding Uncertainties

Federal funding is an area about which there may be some of the greatest uncertainties regarding ongoing revenues. While federal sources make up approximately 10% of an average LEA's the budget, the complexities of layoff provisions and the timing of possible reductions makes the unknowns even harder to predict; therefore, it is imperative to plan for multiple scenarios.

It is anticipated that some of the federal programs identified for cuts would impact funding in 2026-27 for LEAs. However, nothing is certain, and these times are unprecedented. There is potential for some reductions in 2025-26.

Districts are reminded that potential reductions in federally-funded programs are on top of other pressures on their budgets – declining enrollment, increased costs, one-time funds expiring, and so on. We must also recognize that the May Revise points out that the state budget is now facing a larger deficit than previously projected. Solutions have been proposed to avoid cuts in funding for 2025-26; however, with the uncertain economic forecast, we cannot assume the 2026-27 fiscal year will maintain the same funding levels, including a funded COLA.

Districts should prepare now for multiple uncertain funding streams and ensure that elements of the known details are handled with fidelity, such as:

- Decreases in expenses commensurate with declines in enrollment.
- Reduced expenses equivalent to the amount of the one-time programs no longer funded.
- Sufficient reserves to sustain expenses when funding is unexpectedly reduced mid-year pursuant to the recent federal letters.

Cash Flow

The May Revise proposes to pay off the cash deferral that is in effect for 2024-25. The 2025-26 proposed state budget has a projected deficit and one of the solutions to avoid a reduction in revenue to LEAs is a new cash deferral of \$1.8 billion from June 2026 to July 2026.

The accuracy of cash flow projections will be of utmost importance leading into 2025-26 given the amount of uncertainty in overall funding. If a district discovers projected low cash balances for any month, it is better to seek advice well in advance about whether a Tax and Revenue Anticipation Note (TRAN) or internal borrowing is necessary, so that the district can join a TRAN pool.

Reserves/Reserve Cap

Given the ongoing uncertainty regarding the federal budget, including potential reductions in education-related funding, it is essential to approach fiscal planning with increased caution. Current federal budget discussions indicate possible impacts on state and local educational agencies. Maintaining strong reserves is essential to mitigate potential impacts, safeguard districts' financial stability, and ensure the continuity of essential programs and services. The Governor's May Revision for 2025-26 reflects a more constrained fiscal outlook, projecting a \$12 billion general fund deficit and proposing a range of budget solutions,

including spending reductions and funding shifts. As part of this plan, the state will draw down the Public School System Stabilization Account (PSSSA), reducing its balance to zero. As a result of this withdrawal, the local reserve cap is not expected to be triggered in either the 2025–26 or 2026–27 fiscal years. Under current law, districts subject to the 10% cap on reserves would apply in fiscal years immediately following those in which the PSSSA balance equals or exceeds 3% of the total TK–12 share of the Proposition 98 guarantee.

With continued uncertainty at both the federal and state levels, careful reserve management is more important than ever. Maintaining reserves that are strategically organized and clearly documented will help ensure districts' long-term fiscal stability.

Attendance Recovery

Considering the state's current budget challenges and projections, districts should take advantage of all opportunities to provide students with additional learning opportunities while recovering student average daily attendance (ADA). Beginning July 1, 2025, school districts and classroom-based charter schools can provide classroom-based students with attendance recovery opportunities to make up lost instructional time, offset student absences, and mitigate learning loss, thus also mitigating the fiscal impacts of absences.

Students may only be credited up to the lesser of: 1) 10 days attendance, or, 2) the number of their absences in that school year. Recovery time must be taught by certificated teachers of the LEA.

Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Expanded Learning Opportunity Program (ELOP) funds may be used to fund attendance recovery programs in conjunction with, and on the same site(s) as, the LEA's ELOP program activities.

Detailed instructions and answers to common questions can be found on the CDE's [Attendance Recovery webpage](#). You can also review a presentation from the CDE's School Fiscal Services Division at <https://www.cde.ca.gov/fg/it/documents/aaitwebinar24.pdf>.

Instructional Continuity

Instructional Continuity provisions focus on facilitating continuity of learning during emergencies that disrupt regular classroom instruction.

As of July 1, 2025, LEAs must include an instructional continuity plan in their comprehensive school safety plan. Plans must include procedures for student engagement within five (5) days of an emergency and hybrid or remote learning opportunities within ten (10) instructional days.

Instructional Continuity also encourages LEAs to plan to meet the instructional standards that are equivalent to independent study programs.

Form J-13A submittals for events occurring in fiscal year 2026-27 and beyond will require, LEAs to certify that they have a comprehensive school safety plan that includes an instructional continuity plan that complies with the aforementioned engagement and instructional offering

requirements. If the LEA did not offer engagement and instruction during an emergency, it must, as part of the J-13A submittal, describe the circumstances that prevented it from doing so and explain what engagement and instruction, if any, it did provide.

Detailed instructions and answers to common questions can be found on the CDE's [Instructional Continuity webpage](#). You can also review a presentation from the CDE at <https://www.cde.ca.gov/re/di/or/documents/icpwebinarpresentation.pdf>.

Transitional Kindergarten

The 2025-26 K-12 Trailer Bill includes intent language that LEAs provide language development support to multilingual learners in TK, and that local educational agencies, teachers and staff assigned to TK classrooms provide parents and guardians of pupils enrolled in TK with information regarding the benefits of multilingualism.

In addition, the Trailer Bill states that commencing with the 2027-28 school year, LEAs serving pupils in TK shall screen those pupils whose primary language is a language other than English. For the 2026-27 school year, LEAs may screen TK pupils. The screening tool will be determined by the state superintendent of public instruction in 2025-26.

Effective July 1, 2025, the adult-to-student ratio will be 1 adult to 10 students. Refer to the CDE's TK FAQ #15 under Transitional Kindergarten Class Size Ratio Information at <https://www.cde.ca.gov/fg/it/tkfiscalfaq.asp#how-can-schools-meet-the-110-adult-to-student-ratio-requirement-upon-full-implementation-of-transitional-kindergarten-tk-in-fiscal-year-fy-2025-26-updated-09-sep-2024>.

There are separate penalties for not meeting the required 1-to-10 adult-to-pupil ratio, for not maintaining an average TK class enrollment of not more than 24 pupils for each school site, and for teachers not meeting the TK credentialing requirements listed below. The 2025-26 K-12 Trailer Bill includes language to change the class size penalty to loss of ADA funding for each student over the 24-pupil limit, which will also provide relief for mid-year TK class size growth.

- Credentialed teachers assigned to TK classes (including independent study), must meet one of the following criteria by August 1, 2025:
 - Have completed at least 24 units in early childhood education, childhood development, or both.
 - Have professional experience in a classroom setting with preschool-age children, as determined and documented by the employing LEA, that is comparable to 24 units of relevant education and meets the criteria established by the LEA's governing board or body.
 - Hold a child development teacher permit or an early childhood education specialist credential issued by the California Commission on Teacher Credentialing.

LCAP and the Learning Recovery Emergency Block Grant

The State Board of Education (SBE) adopted revised LCAP instructions at their November 2024 meeting (see <https://www.cde.ca.gov/re/lc/>) to require the inclusion of all LREBG expenditures in the LCAP going forward. The May Revision continues to provide \$378.6 million additional LREBG funding to LEAs in 2025-26. Assuming this proposal is approved, all LEAs that were eligible for the original LREBG funding in 2022-23 will have LREBG expenditures that will need to be included in the LCAP.

For those LEAs that are already planning on carrying over LREBG funds to 2025-26, additional funds allocated through the 2025-26 budget could be incorporated into the 2025-26 budget and LCAP through a midyear update and the Annual Update in 2025-26. For LEAs that were not expecting LREBG funds in 2025-26, options might include:

- Incorporating the new allocation into their 2025-26 LCAP and budget adoption but clearly calling out in writing in the LCAP and budget assumptions that these dollars and actions are dependent on the new LREBG funds being included in the adopted state budget.
- Documenting the needs assessment in the LCAP summary sections but waiting to put the funds into the LCAP and budget. Then the dollars and actions could be added as part of the midyear update and Annual Update if the funds are approved in the state budget.
- Waiting until 2026-27 to incorporate the funds into the budget and LCAP, recognizing that even more LREBG funds may be allocated by the state in subsequent years.

LEAs should consult with their COE for specific guidance.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2025-26 budget and multiyear projections. The information provided for 2025-26 and beyond includes the latest known proposals and projections to assist with multiyear planning. The state budget continues to face additional risks due to the results of massive wildfires and federal policy and funding changes, which may impact both revenues and expenditures. LEAs face short-and long-term challenges, including risks to the state revenue forecast, reduced ADA due to declining enrollment and student absence rates, inflationary pressures including pension rate increases, and expired one-time funds. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.

SSC School District and Charter School Financial Projection Dartboard 2025-26 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2025-26 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies 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		3.07%	3.42%	2.98%	2.77%	2.90%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82	\$82
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	\$75.31	\$77.58	\$80.23	\$82.89
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	\$57.04	\$58.76	\$60.77	\$62.78
Interest Rate for Ten-Year Treasuries		4.23%	4.56%	4.58%	4.50%	4.40%
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, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. California State Preschool Program is proposed to be 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 insurance 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.