



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

Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • [www.santacruzcoe.org](http://www.santacruzcoe.org)

**Mr. Ed Acosta • Mr. Edward Estrada • Mr. Greg Larson • Ms. Sue Roth**  
**Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams**

**Student Trustee: Natalie Hofkins and Ruben Marcus**

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**Santa Cruz County Board of Education**  
**Regular Board Meeting**  
**Thursday, June 26, 2025**  
**5:30 pm**

The meeting will be held at: Boardroom, Santa Cruz County Office of Education  
400 Encinal Street, Santa Cruz, CA 95060

Trustee Larson will participate in the meeting via teleconference from the following location, which is open to the public: 35 Maddox Lane, Tupper Lake, NY

Alternatively, the public may also join the live video-conference using the following link:

<https://santacruzcoe-org.zoom.us/j/87627078345>

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

**Phone Number: +1 (669) 444-9171**  
**Meeting ID: 876 2707 8345**

**PUBLIC COMMENT:**

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

To submit a comment to be read aloud on your behalf either listed or not listed on the meeting agenda, please send a comment no longer than 300 words to [vvalentin@santacruzcoe.org](mailto:vvalentin@santacruzcoe.org) no later than 4:00 PM on June 26th. Each individual may only make one comment per topic.

Cualquier persona que desee hacer un comentario público tendrá la oportunidad de hacerlo en vivo o por videoconferencia durante la reunión virtual hasta tres minutos cada uno para cualquier tema que no esté incluido en la agenda, y hasta tres minutos para cualquier tema incluido en la agenda. Para solicitar hablar durante los comentarios públicos o sobre cualquier tema de la agenda, complete este formulario: <https://sccoe.link/PublicComment>

Para enviar un comentario para ser leído en voz alta en su nombre, ya sea para un tema en la agenda o no en la agenda, envíe un comentario de no más de 300 palabras a [vvalentin@santacruzcoe.org](mailto:vvalentin@santacruzcoe.org) a más tardar a las 4:00 PM del 26 de junio. Cada individuo solo puede hacer un comentario por tema.

## **AGENDA**

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

Abel Sanchez (President), Ed Acosta, Edward Estrada (Vice President), Greg Larson, Sue Roth, Bruce Van Allen, Rachel Williams  
Natalie Hofkins (Student Trustee), Ruben Marcus (Student Trustee)  
Faris Sabbah (Secretary)

#### **1.1 Board Member Remote Attendance Approval**

Per AB 2449, Trustees may participate in the Board meeting remotely under the following conditions:

- Just Cause, or Emergency Circumstances
- Board Approval

Motion &

Voice Vote: Abel Sanchez (President)

### **2. PLEDGE OF ALLEGIANCE**

Superintendent Sabbah will lead the Pledge of Allegiance.

### **3. APPROVAL OF AGENDA**

Agenda deletions and/or sequence changes will be approved or the agenda will be approved as submitted.

### **4. PUBLIC COMMENT**

This is an opportunity for the public to address the Board regarding items outside the agenda. The Board President will recognize any member of the audience not previously placed on the agenda who wishes to speak on a matter directly related to school business. Each speaker, on any specific topic, may speak for up to **three (3) minutes** unless otherwise limited or extended by the President. The President may allot time to those wishing to speak but no action will be taken on matters presented (EDC § 35145.5). If appropriate, the President, or any Member of the Board, may direct that a matter be referred to the Superintendent's Office for placement on a future agenda. Please refer to item, *Please Note*, on the last item of this agenda.

### **5. CONSENT AGENDA**

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

5.0.1 Minutes of the Regular Board Meeting held on June 12, 2025

5.0.2 Minutes of the Special Board Meeting held on June 12, 2025

5.0.3 Alternative Education Consolidated Application

#### **5.1 DEFERRED CONSENT ITEMS (if required)**

This item is placed on the agenda to address any items that might be pulled from Agenda Item 5.0 for further discussion/consideration if so determined.

**6. CORRESPONDENCE**

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

**7. STUDENT TRUSTEE REPORTS**

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

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

**8.1 Recognition of Student Trustees**

The Santa Cruz County Board of Education is honored to recognize our 2024-2025 Student Trustees Natalie Hofkins and Ruben Marcus for their outstanding service, leadership, and contributions to the Santa Cruz County Office of Education.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools

**8.2 Santa Cruz County Office of Education Summary of Support for School Districts**

In accordance with Education Code § 52066(i), the County Superintendent of Schools must prepare an annual summary of how the County Superintendent of Schools plans to support school districts and schools within the county with differentiated assistance.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools  
Dr. Marcia Russell, Associate Superintendent, Educational Services  
Brooke Hofkins, Senior Director, District Support and Leadership

**8.3 Local Indicators Presentation for the Santa Cruz County Office of Education**

The SBE adopted state and local indicators to measure school district and individual school site performance in regard to each of the state priorities, as required by law. Performance data on state and local indicators is publicly reported in the California School Dashboard. Local Indicators apply at the LEA and charter school level and are based on data collected at the local level (Priorities 1, 2, 3, 6, 7, 9 and 10). Note, priorities 9 and 10 are for COEs only.

Presenter(s): John Rice, Executive Director, Alternative Education

**8.4 Local Indicators Presentation for the Career Advancement Charter**

The SBE adopted state and local indicators to measure school district and individual school site performance in regard to each of the state priorities, as required by law. Performance data on state and local indicators is publicly reported in the California School Dashboard. Local Indicators apply at the LEA and charter school level and are based on data collected at the local level (Priorities 1, 2, 3, 6, 7, 9 and 10). Note, priorities 9 and 10 are for COEs only.

Presenter(s): John Rice, Executive Director, Alternative Education

**9. NEW BUSINESS AND ACTION**

**9.1 2025-2026 Local Control and Accountability Plan (LCAP) for the Santa Cruz County Office of Education**

Following a public hearing held on June 12, 2025 to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the Local Control Accountability Plan of the Santa Cruz County Office of Education (EDC § 52062(b)), it is requested that the Board adopt the LCAP. Per EDC § 52062(b)(2), the board shall adopt the LCAP prior to the adoption of the budget.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools  
John Rice, Executive Director, Alternative Education

Motion &  
Voice Vote: Abel Sanchez (President)

**9.2 2025-2026 Local Control Accountability Plan (LCAP) of the Santa Cruz County Career Advancement Charter School**

Following a public hearing held on June 12, 2025 to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the Local Control Accountability Plan of the Santa Cruz County Career Advancement Charter (EDC § 52062(b)), it is requested that the Board adopt. Per EDC § 52062(b)(2), the board shall adopt the LCAP prior to the adoption of the budget.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools  
John Rice, Executive Director, Alternative Education

Motion &  
Voice Vote: Abel Sanchez (President)

**9.3 Santa Cruz County Office of Education 2025-2026 Budget**

Following a Public Hearing held on June 12, 2025 to solicit recommendation and comments from members of the public regarding the Santa Cruz County Office of Education's 2025-2026 Budget, it is requested that the Board adopt the Budget as presented. Per California Education Code Section 52062(b)(2), the board shall adopt the budget, following the adoption of the LCAPs.

Presenter(s): Liann Reyes, Deputy Superintendent, Business Services

Motion &  
Voice Vote: Abel Sanchez (President)

**9.4     Resolution #25-21 Recognizing Community Partnerships And Impactful Action In Addressing The Fentanyl Crisis**

The Board will adopt a resolution recognizing community partners for their efforts to combat the fentanyl crisis through education, outreach, and naloxone (Narcan) distribution. Over 950 people attended seven Fentanyl High screenings, and all county middle and high schools are now equipped with naloxone and trained staff.

Presenter(s):    Greg Larson, Chair, Community Outreach and Legislative Committee  
                         Dr. Faris Sabbah, County Superintendent of Schools  
                         Dr. Heather Thomsen, School Health Manager, Student Support Services

Motion &

Roll Call Vote:    Abel Sanchez (President)

**9.5     Prop 28 Arts and Music in Schools, Annual Report for Santa Cruz County Alternative Education**

Proposition 28, known as the Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act, was approved by California voters on November 8, 2022. This initiative aims to provide consistent annual funding for arts education in K-12 public schools, including charter schools, by allocating an amount equal to 1% of the total state and local revenues received under Proposition 98 from the previous fiscal year. Under this proposition, schools are required to submit annual board-approved reports detailing how funds were spent.

Presenter(s):    Dr. Faris Sabbah, County Superintendent of Schools  
                         John Rice, Executive Director, Alternative Education

Motion &

Voice Vote:        Abel Sanchez (President)

**9.6     Resolution #25-22: Usage of funds generated by Propositions 30 and 55, Education Protection Account (Santa Cruz County Office of Education)**

In accordance with the requirements of Propositions 30 and 55, educational agencies must adopt a resolution annually detailing the intended use of EPA funds. These propositions mandate that EPA funds be spent exclusively on instructional purposes and prohibit their use for administrative salaries or other administrative costs.

Presenter(s):    Liann Reyes, Deputy Superintendent, Business Services

Motion &

Roll Call Vote:    Abel Sanchez (President)

**9.7     Resolution #25-23: Usage of funds generated by Propositions 30 and 55, Education Protection Account (Career Advancement Charter)**

In accordance with the requirements of Propositions 30 and 55, educational agencies must adopt a resolution annually detailing the intended use of EPA funds. These propositions mandate that EPA funds be spent exclusively on instructional purposes and prohibit their use for administrative salaries or other administrative costs.

Presenter(s):    Liann Reyes, Deputy Superintendent, Business Services

Motion &

Roll Call Vote:    Abel Sanchez (President)

**9.8     Resolution #25-24 Recognizing July as Disability Pride Month**

The Board will consider adopting a resolution recognizing July as Disability Pride Month, honoring the anniversary of the Americans with Disabilities Act and celebrating the contributions of individuals with disabilities. The resolution reaffirms the Santa Cruz County Office of Education's commitment to equity, inclusion, and accessibility for all students, and encourages schools and community partners to observe the month with activities that promote awareness and understanding.

Presenter(s):    Natalie Hofkins, Community Outreach and Legislation Committee

Motion &

Roll Call Vote:    Abel Sanchez (President)

**9.9     Resolution #25-25 Support for AB 1021 and AB 1381, Advancing Educational Workforce Housing Solutions**

Many of California's 600,000 public school employees cannot afford housing in the communities they serve, contributing to staffing shortages and retention challenges. Research highlights over 7,000 school-owned properties statewide with potential for workforce housing development. AB 1021 and AB 1381 aim to support LEAs in addressing this crisis by expanding development opportunities and providing funding for feasibility studies.

Presenter(s):    Bruce Van Allen, Community Outreach and Legislation Committee

Motion &

Roll Call Vote:    Abel Sanchez (President)

**10.     SUPERINTENDENT'S REPORT**

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

**11.     TRUSTEE REPORTS (3 minutes each)**

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

**12. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS**

**13. SCHEDULE OF MEETINGS AND UPCOMING EVENTS**

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

County Board of Education  
Regular Meeting  
July 17, 2025  
Santa Cruz County Office of Education

County Board of Education  
Regular Meeting  
August 21, 2025  
Santa Cruz County Office of Education

County Board of Education  
Regular Meeting  
September 18, 2025  
Santa Cruz County Office of Education

County Board of Education  
Regular Meeting  
October 16, 2025  
Santa Cruz County Office of Education

**14. ADJOURNMENT**

President Sanchez will adjourn the meeting.



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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 5.0.1

**Board Meeting Date:** June 26, 2025

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Action

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Information

**TO:** Santa Cruz County Board of Education

**FROM:** Administration Department

**SUBJECT:** Minutes of the Regular Board Meeting held on June 12, 2025

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#### BACKGROUND

Minutes from the June 12, 2025 regular board meeting.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Approve of the meeting minutes.



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**Mr. Ed Acosta • Mr. Edward Estrada • Mr. Greg Larson • Ms. Sue Roth**  
**Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams**

**Student Trustee: Natalie Hofkins and Ruben Marcus**

**Santa Cruz County Board of Education**  
**Regular Board Meeting**  
**Thursday, June 12, 2025**  
**5:30 pm**  
**Boardroom and/or Zoom**

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**MEETING MINUTES**

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

Trustees Present at Time of Roll Call:

Abel Sanchez (President), Edward Estrada (Vice President), Greg Larson, Bruce Van Allen, Rachel Williams

Natalie Hofkins (Student Trustee), Ruben Marcus (Student Trustee)

Trustee Absent at Time of Roll Call:

Sue Roth

Trustee Absent:

Ed Acosta

Staff Present:

Dr. Faris Sabbabh (Secretary), Denise Guerra Sanson, Brooke Hofkins, Nick Ibarra, Dr. Jennifer Izant Gonzales, Jessica Little, Melissa Lopez, Liann Reyes, Dr. Marcia Russell, Verenise Valentin

**1.1 Board Member Remote Attendance Approval**

Per AB 2449, Trustees may participate in the Board meeting remotely under the following conditions: Just Cause, or Emergency Circumstances

Trustee Roth requested remote attendance approval due to just cause of childcare.

A motion was made to approve Trustee Roth's remote attendance (Van Allen/Estrada, 5-0-0-2).

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

Student Trustee Hofkins and Student Trustee Marcus voted yes to the motion

*Board Approved:*

**2. CLOSED SESSION DISCLOSURE**

President Sanchez disclosed that the Board, in closed session, discussed matters related to a litigation case as noted in item 3.1. He then asked if there were any public comments on this matter. No requests for public comment were made.

**3. CLOSED SESSION**

**3.1 Litigation Matter**

Superintendent Sabbah and Deputy Superintendent, Business Services, Liann Reyes, shared a litigation update with the County Board of Education. Action may be taken.

A motion was made to approve the legal services agreement with Frantz Law Group for purposes of PowerSchool Data Breach Litigation (Van Allen/Williams, 5-0-0-2).

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

**4. OPEN SESSION**

Open session began as the matter could be heard at 5:44 p.m.

**5. PLEDGE OF ALLEGIANCE**

Superintendent Sabbah led the Pledge of Allegiance.

**6. REPORT OUT AND ACTION ON CLOSED SESSION**

**6.1 Litigation Matter Discussion**

President Sanchez reported on actions made during the Closed Session, agenda item. 3.1.

**7. APPROVAL OF AGENDA**

A motion was made to approve the agenda as presented (Van Allen/Estrada, 5-0-0-2).

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

Student Trustee Hofkins and Student Trustee Marcus voted yes to the motion

Trustee Larson disclosed that he would need to depart the board meeting at 8:30 p.m. due to a previously scheduled personal travel commitment.

**8. PUBLIC COMMENT**

No requests for public comment were made in-person or virtually.

**9. CONSENT AGENDA**

- 9.0.1 Minutes of the Regular Board Meeting held on May 15, 2025
- 9.0.2 Routine Budget Revisions
- 9.0.3 Donations
- 9.0.4 Adoption of a Screening Instrument to Determine Risk of Reading Difficulties (K-2)

A motion was made to approve the consent agenda as presented (Van Allen/Williams, 5-0-0-2).

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

Student Trustee Hofkins and Student Trustee Marcus voted yes to the motion

**9.1 DEFERRED CONSENT ITEMS (if required)**

None.

**10. CORRESPONDENCE**

Official correspondence received by the Board was included herein.

Correspondence not included in the packet, as it was received within 72 hours of the board meeting, was disclosed to the public. An email from Rachel Wells, of CSBA, was sent to the board regarding a CSBA region 14 update.

**11. STUDENT TRUSTEE REPORTS**

Student Trustee Hofkins:

She congratulated the class of 2025 and attended various graduations.

Student Trustee Marcus:

He congratulated the class of 2025 and attended various graduations.

**12. REPORTS, DISCUSSIONS, AND PRESENTATIONS**

**12.1 Santa Cruz County Office of Education Retirement Recognitions**

The Board recognized the important contributions of the following Santa Cruz County Office of Education employees who are retiring in the 2024-2025 school year.

Retirees: Kimber Collins, Guidance Counselor Technician II, Alternative Education  
Barbara Crosser, Executive Assistant, SELPA/MIS Technician, SELPA  
Rudy Lopez, CTE Instructor, Career and Adult Learning Services  
Diane Munoz, Community Organizer, Child Development Programs,  
Educational Services  
Sean Patrick, CTE Instructor, Career and Adult Learning Services  
Veronica Ramirez, Senior Instructional Aide, Court and Community  
Schools, Alternative Education  
Bonnie Shinliver, Senior Instructional Aide, Special Education

Trustee Roth joined the meeting remotely.

*Board Approved:*

**12.2 Certificates of Completion for Administrative Credential Training**

The County Board of Education recognized 22 administrators who have completed the Santa Cruz County Office of Education Clear Administrative Services Credential Program, Act II. The program is accredited by the California Commission on Teacher Credentialing and supports preliminary credential holders in refining their administrative competencies. These educators have demonstrated significant growth and development as educational leaders through a two-year job-embedded induction program focused on continuous reflection, leadership coaching, and equity-driven practice.

Administrators: Rachel Hofmann	Heather Maurin
Nichole Salles-Cunha	Brittany Burchall
Rachel Jones	Marisa Samuel
Dustin Carr	Joe Allen
Christie Danner	Kim Ponza
Roisin Vivo (Fahey)	Scott Keller
Elizabeth Ortiz	Carlo Albano
Esmerelda Flores	Ashley Moules
Hayley Newman	Elizabeth Ettinger
Meagan Hill	Patrick Lynch
Barbara Huebner	Shanna Urbancic

**13. PUBLIC HEARINGS**

**13.1 Public Hearing: 2025-2026 Local Control Accountability Plan (LCAP) of the Santa Cruz County Office of Education**

In compliance with California EDC § 52062(b)(1), the Board held a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2025-2026 Local Control Accountability Plan of the Santa Cruz County Office of Education and the 2025-2026 Annual Update, and 2025-2026 Budget Overview for Parents.

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

Dr. Jennifer Izant Gonzales, Senior Director, Alternative Education, presented the LCAP. Student Trustee Hofkins shared a statement from the student alternative education perspective.

**13.2 Public Hearing: 2025-2026 Local Control Accountability Plan (LCAP) of the Santa Cruz County Career Advancement Charter School**

In compliance with California EDC § 52062(b)(1), the Board held a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2025-2026 Local Control Accountability Plan of the Santa Cruz County Career Advancement Charter School and the 2025-2026 Annual Update, and 2025-2026 Budget Overview for Parents.

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

Denise Guerra-Sanson, Executive Director, Student Programs, presented the LCAP.

**13.3 Public Hearing: Santa Cruz County Office of Education 2025-2026 Budget**

The Santa Cruz County Office of Education's 2025-2026 Budget was presented for public comment in accordance with EDC § 1620 et seq., 24103.

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

Liann Reyes, Deputy Superintendent, Business Services, presented the budget.

**14. NEW BUSINESS AND ACTION ITEMS**

**14.1 Memorandum Of Understanding ("MOU") - Charter School Authorization For Santa Cruz County Career Advancement Charter**

The Board considered the proposed Memorandum of Understanding (MOU), which outlines the relationship between the Career Advancement Charter (CAC) and the Santa Cruz County Office of Education (COE). Certain aspects of CAC's operations and COE's oversight responsibilities are either not addressed or insufficiently addressed in the Charter petition. Accordingly, the MOU seeks to clarify these matters and establish the applicable requirements and procedures governing COE's oversight of the Charter School.

Dr. Faris Sabbah, County Superintendent of Schools, and Dr. Marcia Russell, Associate Superintendent, Educational Services

A motion was made to approve the Memorandum Of Understanding, Charter School Authorization For Santa Cruz County Career Advancement Charter, with a revision to the reference on federal access (Williams/Van Allen, 5-0-1-1).

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

**14.2 Petition to Renew Career Advancement Charter School**

Following a public hearing held on May 15, 2025, the Board was asked to either approve (Resolution #25-19) or deny (Resolution #25-20) the petition to renew Career Advancement Charter School.

Dr. Marcia Russell, Associate Superintendent, Educational Services, presented the resolutions and recommendations of the COE charter committee.

A motion was made to approve Resolution #25-19, approving the renewal of the Career Advancement Charter School for a 5-year term effective from July 1, 2025, through June 30, 2030 (Williams/Van Allen, 6-0-0-1).

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

Student Trustee Hofkins and Student Trustee Marcus voted yes to the motion.

**15. SUPERINTENDENT'S REPORT**

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

**16. TRUSTEE REPORTS (3 minutes each)**

Trustee Larson:

May: 19 CSBA Webinar: Governor's May Revise – Budget Impacts on Schools  
21 Bayview Elementary Volunteers Appreciation Coffee  
Westside Coastal Rail Trail Ribbon Cutting (Bay Ave. to the Wharf)  
Westlake Elementary Year-End Musical Performance  
22 Gateway School Student Talent Show  
Annual Bonny Doon Elementary Showcase ("Bonny Doon Day")  
Waldorf School Math Carnival  
23 COE Alternative Education Graduation – El Nido  
COE Alternative Education Graduation – London Nelson  
24 26th Annual Black Graduation Celebration  
27 COE Alternative Education Graduation – Oasis High School  
COE Alternative Education Graduation – Star Community & Star PLC  
COE Graduation – Career Advancement Charter  
Santa Cruz County Pride Flag Raising and Rainbow Lighting at Clock Tower  
28 COE Alternative Education Graduation – SLV Highlands & Harvey West Cottage  
Westlake Elementary 5th Grade Promotion Ceremony and Celebration  
Spring Hill Elementary Students Showcase – Spanish Marketplace  
Kirby School 8th Grade Step Up  
COE Career & Adult Learning – Medical & Dental Assistant Programs  
29 Gateway School – Graduation Coffee  
Bayview Elementary 5th Grade Promotion  
COE Special Education Graduation  
Springhill Elementary Graduation for All K to 6 Students due to school closing  
Branciforte Small Schools Check-in: Co-Principals Transition  
Gateway School Graduation  
Mission Hill Middle School 8th Grade Promotion  
Bonny Doon Elementary School 6th Grade Graduation  
30 COE Alternative Education Graduation – Cypress High School  
Santa Cruz High School Graduation (including my son!)  
31 Kirby High School Graduation  
JUNE: 1 50th Anniversary Pride Parade (with the COE Delegation)  
Last Annual SF to LA LifeCycle AIDS Ride: End-of-Day-1 Cheering Section  
2 Pacific Elementary 6th Grade Graduation  
ACCBE Webinar – Future of Education with Dr. Linda Darling Hammond  
3 CSBA Webinar – Managing Budget Challenges During Fiscal Uncertainty  
5 CSBA – May Revision Workshop (at the COE)  
6 Mt. Madonna School 46 th Annual Year-End Production – The Ramayana  
7 Waldorf School Graduation  
8-10 25 th Wedding Anniversary Trip to Big Sur!! (offline)  
11 BOE Budget Committee Meeting

Trustee Van Allen:

He attended graduations and Santa Cruz Pride.

Trustee Williams:

She attended graduations and Santa Cruz Pride. She also attended Black Grad and did some work with the Child Safety Plan.

Vice President Estrada:

He attended Santa Cruz Pride.

President Sanchez:

He attended graduations.

Trustee Roth:

She attended the charter committee meeting, Black grad, graduations, budget meeting, and the capitol advisors workshop.

**17. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS**

None.

**18. SCHEDULE OF MEETINGS AND UPCOMING EVENTS**

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

County Board of Education  
Regular Meeting  
June 26, 2025  
Santa Cruz County Office of Education

County Board of Education  
Regular Meeting  
July 17, 2025  
Santa Cruz County Office of Education

County Board of Education  
Regular Meeting  
August 21, 2025  
Santa Cruz County Office of Education

County Board of Education  
Regular Meeting  
September 18, 2025  
Santa Cruz County Office of Education

County Board of Education  
Regular Meeting  
October 16, 2025  
Santa Cruz County Office of Education

**19. ADJOURNMENT**

President Sanchez adjourned the meeting at 8:12 p.m.



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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 5.0.2

**Board Meeting Date:** June 26, 2025

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Action

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Information

**TO:** Santa Cruz County Board of Education

**FROM:** Administration Department

**SUBJECT:** Minutes of the Special Board Meeting held on June 12, 2025

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#### BACKGROUND

Minutes from the June 12, 2025 special board meeting.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Approve of the meeting minutes.



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**Mr. Ed Acosta • Mr. Edward Estrada • Mr. Greg Larson • Ms. Sue Roth**  
**Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams**

**Student Trustee: Natalie Hofkins and Ruben Marcus**

**Santa Cruz County Board of Education**  
**Special Board Meeting**  
**Thursday, June 12, 2025**  
**8:00 pm or soon thereafter**  
**Boardroom and/or Zoom**

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**MEETING MINUTES**

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

Trustees Present:

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

Natalie Hofkins (Student Trustee), Ruben Marcus (Student Trustee)

Trustees Absent:

Ed Acosta

Staff Present:

Faris Sabbah (Secretary), Nick Ibarra, Michelle Kennedy, Melissa Lopez, Liann Reyes, Marcia Russell, Verenise Valentin

**1.1 Board Member Remote Attendance Approval**

Per AB 2449, Trustees may participate in the Board meeting remotely under the following conditions: Just Cause, or Emergency Circumstances

Trustee Roth requested remote attendance approval due to just cause of childcare.

A motion was made to approve Trustee Roth's remote attendance (Larson/Williams, 5-0-1-1).

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

Student Trustee Hofkins and Student Trustee Marcus voted yes to the motion

**2. APPROVAL OF AGENDA**

A motion was made to approve the agenda as presented (Van Allen/Estrada, 6-0-0-1).

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

Student Trustee Hofkins and Student Trustee Marcus voted yes to the motion

**3. PUBLIC COMMENT**

None.

**4. NEW BUSINESS AND ACTION ITEMS**

**4.1 Adoption of Resolution #25-20 Affirming Support For Immigrant Families And Opposing Militarized Enforcement In Schools And Public Spaces**

The Santa Cruz County Board of Education considered a resolution that reaffirms its unwavering commitment to supporting immigrant families, upholding constitutional rights, and preserving the sanctity of school campuses as safe, inclusive learning environments. This resolution condemns recent federal actions involving the unauthorized deployment of California National Guard and U.S. military personnel into communities, which have sown fear and disrupted the wellbeing of students and families, particularly in immigrant and mixed-status households.

A motion was made to approve Resolution #25-20 Affirming Support For Immigrant Families And Opposing Militarized Enforcement In Schools And Public Spaces (Williams/Van Allen, 6-0-0-1).

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

Student Trustee Hofkins and Student Trustee Marcus voted yes to the motion

**5. ADJOURNMENT**

President Sanchez adjourned the meeting at 8:28 p.m.



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 5.0.3

**Board Meeting Date:** June 26, 2025

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**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Alternative Education Department

**SUBJECT:** Alternative Education Consolidated Application

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### BACKGROUND

The Consolidated Application (ConApp) is the California Department of Education's system for applying for state and federal categorical funding—including Title I, II, III, and IV—through a streamlined, unified process. County offices, school districts, and charter schools submit the application to confirm participation in programs, provide assurances of legal compliance, and report funding allocations.

### FUNDING IMPLICATIONS

Funding allocations are determined using statutory formulas provided by the California Department of Education. Once participation is confirmed, the funds are distributed by program area, with flexibility to reallocate funds within allowable program guidelines. This enables the COE to strategically integrate Alternative Education funding into the overall consolidated plan for categorical programs.

### RECOMMENDATION

Approve the Alternative Education Consolidated Application.

**2025–26 Certification of Assurances**

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca24assurance.toc.asp>.

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov), 916-319-0297

**Consolidated Application Certification Statement**

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Faris Sabbah
Authorized Representative's Signature	
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	06/26/2025

**\*\*\*Warning\*\*\***

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

## 2025–26 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

### CDE Program Contact:

Miguel Cordova, Title I Policy, Program, and Support Office, [MCordova@cde.ca.gov](mailto:MCordova@cde.ca.gov), 916-319-0381

### Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Faris Sabbah
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	06/26/2025
Comment If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

#### \*\*\*Warning\*\*\*

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2025–26 LCAP Federal Addendum Certification

CDE Program Contact:

Local Agency Systems Support Office, [LCAPAddendum@cde.ca.gov](mailto:LCAPAddendum@cde.ca.gov), 916-323-5233

Initial Application

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

County Office of Education (COE) or District	09/16/2024
For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	
Direct Funded Charter	
Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Faris Sabbah
Authorized Representative's Title	Superintendent

\*\*\*Warning\*\*\*

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**2025–26 Application for Funding****CDE Program Contact:**Consolidated Application Support Desk, Education Data Office, [ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov), 916-319-0297**Local Governing Board Approval**

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes
---	-----

**District English Learner Advisory Committee Review**

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	No
---	----

**Application for Categorical Programs**

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

<b>Title I, Part A (Basic Grant)</b> ESSA Sec. 1111 et seq. SACS 3010	Yes
<b>Title I, Part D Subpart 2 (Delinquent)</b> ESSA Sec. 1401 SACS 3025	Yes
<b>Title II, Part A (Supporting Effective Instruction)</b> ESEA Sec. 2104 SACS 4035	Yes
<b>Title III English Learner</b> ESEA Sec. 3102 SACS 4203	No
<b>Title III Immigrant</b> ESEA Sec. 3102 SACS 4201	No
<b>Title IV, Part A (Student and School Support)</b> ESSA Sec. 4101 SACS 4127	Yes

**\*\*\*Warning\*\*\***

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2025–26 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education (CDE) oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, [HThomson@cde.ca.gov](mailto:HThomson@cde.ca.gov), 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the CDE web site at <https://www.cde.ca.gov/fg/ac/sa/>.

2025–26 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

\*\*\*Warning\*\*\*

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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.1

**Board Meeting Date:** June 26, 2025

☐

Action

☒

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools

**SUBJECT:** Recognition of Student Trustees

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#### BACKGROUND

Each year, Student Trustees are appointed to serve as liaisons between the student body and the Board of Education. They attend regular board meetings, represent the perspectives of students across the county, and contribute meaningfully to policy discussions and initiatives.

Our 2024-2025 Student Trustees:

- Natalie Hofkins, representing Oasis High School (COE Alternative Education)
- Ruben Marcus, representing Soquel High School (Santa Cruz City Schools)

These students have demonstrated exceptional leadership qualities and a passion for equity and inclusion in education.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Receive presentation.



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.2

**Board Meeting Date:** June 26, 2025

☐

Action

☒

Information

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
Dr. Marcia Russell, Associate Superintendent, Educational Services  
Brooke Hofkins, Senior Director, District Support and Leadership

**SUBJECT:** Summary of Support for School Districts

### BACKGROUND

In accordance with Education Code § 52066(i), each County Superintendent of Schools is required to prepare an annual summary outlining how the office will support school districts and schools within the county—particularly those identified for differentiated assistance under California's accountability system.

The Santa Cruz County Office of Education has developed a comprehensive plan to assist local school districts through a variety of capacity-building, technical assistance, and collaboration-based initiatives.

### FUNDING IMPLICATIONS

None.

### RECOMMENDATION

Receive this annual summary for informational purposes, in compliance with state requirements.

# **Santa Cruz County Office of Education**

**2025-26**

## **Annual Summary of Support Report**

**Marcia Russell and Brooke Hofkins**

**June 26, 2025**



**CALIFORNIA COUNTY  
SUPERINTENDENTS**

## Local Context (Optional)

Please provide a description of the County Office of Education (COE), its districts, students and communities and/or any local context or priorities/challenges that guide the COE work in these areas.

The following plan to support districts in implementing Local Control Accountability Plans (LCAPs) adheres to the provisions/requirements of *California Education Code (EC) 52066* and will be submitted to the Board annually with the LCAP at the public meeting when the LCAP is adopted and shall be submitted to the California Department of Education (CDE) with the LCAP. This plan does not apply to a county superintendent of schools with jurisdiction over a single school district.

*EC Section 52066*, [http://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?lawCode=EDC&sectionNum=52066](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=EDC&sectionNum=52066)

The Santa Cruz County Office of Education is committed to ensuring all students have the educational opportunities they need to thrive. We offer a wide range of services and programs geared at supporting our 10 public school districts and 13 charter schools expanding educational opportunities and outcomes for the 38,000 students who call Santa Cruz County home. We envision a community with engaged learners and leaders who have the social, emotional, academic, and technical skills to thrive in a changing world and our work is designed to lead an equitable and innovative learner-centered educational system.

The Santa Cruz County Office of Education Superintendent of Schools will support all districts and schools within Santa Cruz County by:

- Facilitating Professional Learning Networks for district administrators, educators supporting Multilingual Learners, instructional coaches, instructional technology, the countywide mathematics initiative and curriculum and instruction personnel (including science, environmental literacy, and VAPA - Visual and Performing Arts)
- Incorporating continuous improvement processes into all networks through improvement science practices
- Providing framework and standards professional development, and providing updates and guidance on materials adoption processes
- Supporting content specific county-wide initiatives (STEAM, Grading for Equity, Multilingual Advocacy, Green Classroom, Santa Cruz County Math Initiative, Science Educators' Network, etc.)
- Providing customized support for small school districts and charters
- Targeting professional learning opportunities to meet district needs.
- Supporting individual schools qualifying for Comprehensive Support and Improvement (CSI) with technical assistance in making CSI improvement plans and implementing those plans in collaboration with school site councils and communities.
- Supporting districts with Ed Tech Innovation with a dedicated coach (and continued support with networks).

- Developing a Professional Learning website to share resources with educators, families, and students.

The Santa Cruz County Office of Education Superintendent of Schools will support districts identified for technical assistance by:

- Offering Differentiated Assistance learning cycles to identified districts and charter schools.
- Reviewing and giving feedback on LCAP, ATSI (federal Additional Targeted Support and Improvement for identified student groups within schools), CSI (federal Comprehensive Support and Improvement for identified schoolwide support) and budget development plans.
- Providing technical assistance and feedback to support district implementation of action plans.
- Supporting data analysis and continuous improvement, and giving professional development in best practices for assessment and data cycles

### Goal One: Approve all LCAPs.

**LCAP Support:** Completing the review of LCAPs submitted by school districts [EC Section 52070].

Metric	Action
Survey of LEA (Local Education Agency) administration including charter leaders regarding effectiveness of support and information (Sept) and site visits (Oct) will provide feedback on LCAP review process, support and training.	Provide support through the Professional Learning Network (PLN), ongoing countywide LCAP training, County Small Schools meetings, individual LEA meetings.
LCAP Professional Learning Session Feedback surveys will provide needs assessment for targeted support.	Provide professional learning opportunities focused on specific state requirements and changes - LCAP template and components, CA Dashboard, etc.

All districts turn in early LCAP drafts for review, and all charter schools qualifying for Differentiated Assistance will submit LCAP drafts for early review.	Early Review is provided starting in March; this is an iterative process with the LEAs.
All districts have technical assistance meetings regarding initial drafts prior to Public Hearing in June	<p>Technical Assistance meetings are held with districts to go through continuous improvement/approval recommendations. These meetings include the following;</p> <p><b>LCAP Focus Sessions</b> are held monthly to share information on best practices in creating a comprehensive, equity-driven document that is reflective of student outcomes and input from educational partners. Technical assistance sessions include customized resources, materials, feedback and sharing of best practices to address three foundational principles (equity, continuous improvement, and subsidiarity- local decision making.)</p> <p><b>Professional Learning Network</b> meetings are held monthly and prioritize a timely review of technical aspects included in the LCAP, demonstration of increased and improved services for unduplicated students, adherence to the LCAP template, and all other statutory requirements.</p> <p><b>Personalized LEA Sessions</b> occur throughout the school year, and are targeted to support new LCAP LEA leads, mid-year LCAP check-ins, and LCAP writing sessions, both individual and cross-department collaboration, to support final LCAP completion</p>
All LCAPs approved and uploaded to the county webpage by September 15	Review Board Approved LCAPs in June, July and August, and work with district leaders to ensure that all LCAPs are approvable by the County Superintendent.
All Districts are provided commendations and recommendations for continuous improvement	Work with Ed. Services, Fiscal Services and County Superintendent to develop commendations and recommendations for Budget/LCAP approval letter by September 15, 2024

EC Section 52070, [http://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=52070.&lawCode=EDC](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=52070.&lawCode=EDC)

**Goal Two: Utilize the cycle of continuous improvement to provide technical assistance to charter schools and districts based on need. Technical assistance is provided to LEAs who are identified as needing assistance as well as those that volunteer for assistance.**

**Technical Assistance:** Providing technical assistance to school districts pursuant to subdivisions (a) and (b) of *Ed Code 52071*.

1. When the County Superintendent does not approve a LCAP.
2. When a district requests support.

Metric	Action
All LCAPs are approved by September 15.	Senior Director of District Support and Leadership and Executive Director of Fiscal Services will provide technical assistance to districts whose LCAPs cannot be approved by the County Superintendent in order to ensure corrections are made and approved by district boards before September 15 so the County Superintendent can approve all LCAPs by September 15.
LCAP actions will address root cause, primary and secondary drivers of systemic inequity	<p>LEA teams will work with leaders to review and analyze local data.</p> <p>Introduce and further develop the Continuous Improvement Cycles to districts and PLN to determine root cause.</p> <p>Work with district and charter leaders to identify data statements, and primary and secondary drivers to address identified root causes.</p> <p>Provide district and charter leaders with tools to identify change ideas and create actions and services in their LCAP to address the root causes.</p> <p>Provide professional development on deepening understanding regarding the decisions in the increased and improved services section of the LCAP.</p> <p>Provide customized support in the area(s) that the LEA has identified as needs, based on root cause analysis.</p>

*EC Section 52071*, [http://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=52071.&lawCode=EDC](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=52071.&lawCode=EDC)

**Providing Differentiated Assistance:** Providing technical assistance to school districts pursuant to subdivision (c) of *EC Section 52071*. Support districts with initial data analysis and identification of strengths and areas of improvement. The LEAs who currently qualify for

Differentiated Assistance are Santa Cruz City High School District, Live Oak School District, Pajaro Valley Unified School District, San Lorenzo Valley USD, Alianza Charter School, California Online Public Schools Monterey Bay, and Ceibe Prep Charter.

Metric	Actions	Source of Funding
	Work with district/charter leaders and PLN participants to review the current Dashboard data to determine Progress, Greatest Needs, and Performance Gaps.	Differentiated Assistance funding allocation
	The Senior Director of District Support and Leadership; Director, Continuous Improvement, Curriculum and Instruction Department staff, SELPA Director, and IT data visualization team will analyze data with the districts.	Differentiated Assistance funding allocation
	Provide targeted technical assistance and professional development based on Dashboard analysis.	Differentiated Assistance funding allocation
	Survey and meet regularly with Differentiated Assistance teams to share successes and challenges with implementation, review data and determine next steps.	Differentiated Assistance funding allocation

EC Section 52071, [http://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=52071.&lawCode=EDC](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=52071.&lawCode=EDC)

### Actions the school district(s) will take independent of the COE

Please provide a description of the actions the school district(s) will take independent of the COE to improve student outcomes.

[insert description here]

For COEs who have Local Educational Agencies who meet the eligibility criteria under *Ed Code 52072(a)* [*“Direct Technical Assistance” (DTA) supports*]

**OPTIONAL: Prompt for COEs with districts who meet criteria:**

For districts who meet eligibility criteria under *Ed Code 52072 (a)*, describe how the COE is prioritizing and adjusting their support and continuous improvement actions in the areas of intensity and frequency:

- When a district fails to improve student achievement across more than one state priority for three or more student groups for three out of four consecutive years or more.

Prompt	Narrative	
Optional Prompt for COEs with districts who meet criteria [EC Section 52072 (f)]	N/A	

EC Section 52072, [https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=52072&lawCode=EDC](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=52072&lawCode=EDC)

### Goal Three: Provide support for continuous improvement to all districts.

**Other Support:** Providing any other support to school districts and schools within the county in implementing the provisions of *EC Sections 52059.5-52077*. Refine and align professional development (PD) and professional learning (PL) opportunities to district needs around academic, behavioral, and social emotional student outcomes. Provide opportunities for school and district leaders to network and learn together. Provide district leaders with opportunities to understand and apply the continuous improvement framework and tools. Assist districts in implementing and monitoring the impact of actions identified in their LCAP.

Metric	Action
<p>1.Attendance at professional learning offerings.</p> <p>2. Evaluations, feedback, and surveys following professional learning and technical assistance.</p>	<p>A. C&amp;I department members and Associate Superintendent, Educational Services will conduct an ongoing analysis of district needs based on needs assessments, and a review of the goals and actions in LCAPs to design and implement PD/PL and customized technical assistance.</p> <p>B. Provide ongoing support to districts in Social-Emotional Wellness and provide professional development to districts in conjunction with Student Services and Special Education.</p> <p>C. C&amp;I staff will coordinate professional development related but not limited to the following subjects: Educational Technology, Mathematics, Science, VAPA, Environmental Literacy, History Social Science, Health, English Language Arts, Assessment, social-emotional learning, and English Language Development.</p> <p>D. C&amp;I, Special Education Local Plan Area (SELPA), Alternative Education and Student Support Services staff collaborate to provide integrated professional development opportunities.</p>
<p>1. Attendance at administrator network meetings, Curriculum &amp; Instruction, Multilingual Network, Professional Learning Network, S5C Operations, and Santa Cruz County Math Initiative Network meetings</p>	<p>A. Provide monthly opportunities for C&amp;I leaders to come together for state and local updates related to curriculum and instruction, accountability, assessment, and English learners as well as structured opportunities to share best practices and learn from each other.</p> <p>B. Include “Best Practices” as an agenda item for Professional Learning Network meetings to provide opportunities for districts to share problems of practice and how they are addressed in their districts.</p> <p>C. Facilitate monthly Site Administrator Network meetings to provide opportunities for site administrators to network and learn together.</p> <p>D. Facilitate Santa Cruz County Math Initiative network meetings to collaborate and share best practices</p>

Metric	Action
1. Attendance at continuous improvement professional development. 2. Implementation surveys post professional development. 3. Continuous improvement evidence and artifacts	A. Provide professional development on/and spotlight continuous improvement strategies during monthly C&I Meetings. B. Provide districts with a systematic continuous improvement training series. C. Model and practice the use of continuous improvement resources and tools in PLN. D. Provide opportunities for district leaders to share continuous improvement practices and processes utilized in their districts at monthly C&I Meetings and PLN meetings.
1. Review of District Goal Analyses. 2. District progress on the CA Dashboard. 3. District progress on local indicators and benchmarks.	A. The Senior Director of District Support and Leadership and LCAP Review Team will review district goal analyses. submitted with the LCAP template. B. The Senior Director of District Support and Leadership will be in contact with districts throughout each month, as the key contact for this work, asking for ongoing input. C. Review district progress on the CA Dashboard and local indicators

*EC Sections 52059.5–52077,*

[https://leginfo.legislature.ca.gov/faces/codes\\_displayText.xhtml?division=4.&chapter=6.1.&part=28.&lawCode=EDC&title=2.&article=4.5](https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?division=4.&chapter=6.1.&part=28.&lawCode=EDC&title=2.&article=4.5)

## Collaboration

The Santa Cruz County Superintendent of Schools will collaborate with the California Collaborative for Educational Excellence (CCEE), the CDE, other county superintendents, Geographic Lead Agencies (Geo Leads), as well as System of Support (SOS) Lead Agencies to support school districts within the county in the following ways:

Actions	CCEE	CDE	County Superintendents	Geo Leads	SOS Leads

The Santa Cruz County Superintendent of Schools participates in quarterly CCSESA meetings.	Y	Y	Y	Y	-
The Associate Superintendent meets bi-monthly with Region 5 educational services and C&I leaders.	-	-	Y	Y	-
The Associate Superintendent and Senior Director of District Support and Leadership meet bi-monthly with C&I leaders across the state at Curriculum and Instruction Steering Committee (CISC) General Meetings.	Y	Y	Y	Y	Y
The Associate Superintendent and Executive Director of the Santa Cruz/Silicon Valley New Teacher Project represent Region 5 on CISC Teacher Development Subcommittee.	-	Y	Y	-	-
The Associate Superintendent, with support from the Senior Director of District Support and Leadership, lead a monthly Professional Learning Network which includes district Curriculum & Instruction leaders.	Y	-	-	-	-
The Associate Superintendent and Senior Director, District Support and Leadership participate in and are members of the Mid-State Collaborative Advisory Council.	-	-	-	Y	-
The Associate Superintendent and Senior Director, District Support and Leadership participate in the County Office Collaboration Differentiated Assistance cohort.	-	-	-	Y	-
The Associate Superintendent and Senior Director of District Support and Leadership meet regularly with the Region	-	Y	Y	Y	Y
The Associate Superintendent meets regularly and is a member of the Inclusion Collaborative team.	-	-	-	-	Y

*Instructions: Insert "Y" to indicate a collaborator or use "-" to signify N/A.*

## Goal Four: Supports for Special Education

**Not YET Applicable- EC Section 52064.**

### Related Expenditures-COE

Funding sources included:	Differentiated Assistance
---------------------------	---------------------------

Please provide a description of the estimated costs related to the actions outlined in the plan above.

Goal	20xx-20xx Estimated Costs
Goal 1 All costs reflect staffing, benefits and travel to support school districts in developing and creating their LCAP. See goal 2 for description of the estimated costs.	[costs included in goal 2]
Goal 2: All estimated costs reflect staffing, benefits, and travel to support school districts. A portion of the salaries and benefits for the Math Coordinator, Coordinator for Multilingual Achievement, SELPA Director, Senior Director, and Associate Superintendent are included in the funding for technical assistance and Differentiated Assistance	\$638,280
Goal 3 All estimated costs reflect staffing, benefits, and travel to support districts with implementation of their LCAP goals and actions. See goal 2 for description of the estimated costs.	[costs included in goal 2]
<b>Goal 4 (not yet applicable EC Section 52064.3)</b>	<b>[N/A]</b>
<b>Total Estimated Cost</b>	<b>\$638,280</b>

# COE Summary of Planned Support for 2025-26

Marcia Russell and Brooke Hofkins  
Educational Services  
June 26, 2025



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**

DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

# Purpose of the Report

This summary of planned support is required to be submitted every June to the COE Governing Board along with the LCAP and budget requirements (for review not approval).

The report is to be reviewed by the COE board and then submitted to the CDE with the COE's LCAP.

The report has three specific areas that need to be addressed, along with a collaboration and budget report section.



# LCAP

# Dashboard

## Differentiated Assistance

## Statewide System of Support

### Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
<i>(Insert LEA Name)</i>	<i>(Insert Contact Name and Title)</i>	<i>(Insert Email and Phone here)</i>

### Local Summary LCAP Year(s)

### a General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–C, as applicable to the LEA.

*(Response text)*

*(Insert content with backslash character \n to insert new lines.)*

*(New schools receiving ESEA Multiple Findings)*

### Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

*(Response text)*

- Identify performance in all metrics and grade bands on Dashboard
- Include any local performance metrics
- Identify successes and challenges shown in the data
- Highlight how goals were being addressed
- Identify any student group or LEAs with lowest performance level on any Dashboard indicator
- Identify any school year or league performance level on any Dashboard indicator
- Identify any student group with a school with lowest performance level on any Dashboard indicator

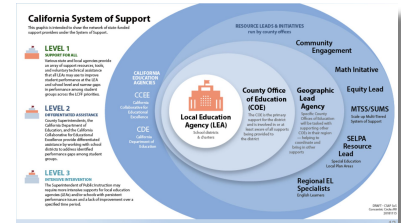
### Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

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Local Control and Accountability Plan Template

Page 6 of 8



# Goal 1: Approve all District LCAPs

- COE staff support LCAP planning and writing.
  - Individual meetings in Sept with each district
  - Large group trainings: Nov., December, January, and February
  - Small Group Community of Practice LCAP Writing Sessions in March and April
  - Early Review of LCAPs in May and June
- Approval of LCAPs by Districts by June 30
- Approval of District LCAPs by County Superintendent by Sept.15
  - COE staff review final LCAPs starting in July and will send feedback and letters of approval.



## Goal 2: Provide Technical Assistance

We are currently providing Differentiated Assistance (DA) to Live Oak School District, Pajaro Valley Unified School District, Santa Cruz City High School District, San Lorenzo Valley Unified School District, Alianza Charter School, California Online Public Schools Monterey Bay and Ceiba Prep Charter.

We are providing support in the following areas:

- Students with Disabilities, English Learners, Long Term English Learners, Foster, and Homeless youth
- Chronic Absenteeism, Mathematics, English/Language Arts, Graduation Rate and College and Career Readiness



# Technical Assistance

Targeted support in Differentiated Assistance includes:

- Facilitate regular meetings with each LEA DA team to examine data and possible root causes.
- Create action plans with each LEA based on areas of need.
- Identify ongoing metrics to measure progress.
- Facilitate team meetings to determine next steps.
- Participate in and provide shared professional development.
  - Examine instructional practices
  - Support individual schools qualifying for federal Comprehensive Support and Improvement (CSI)



# Support for the Core Instructional Program

- Professional learning for elementary and secondary math and science teachers
- Multilingual Network and best practices for English Learners
- Training and support with SELPA director
- Culturally Responsive Teaching with administrative teams in Pajaro, San Lorenzo Valley USD, and Alianza Charter School
- Coordination of monthly professional learning networks to bring together leadership from across our county
  - Santa Cruz County Mathematics Initiative to address countywide mathematics achievement.



# Differentiated Assistance Budget

Tier 1 and 2 Support: \$638,280 (includes salaries, benefits, indirect costs, travel for six positions)

- Math instructional practices
- Inclusion for students with disabilities
- Leadership for equity and inclusion
- Supporting multilingual students
- Root cause analysis and action planning
- Coordination of Professional Learning Networks and Differentiated Assistance



# Goal 3: Provide Support in Implementing LCAP

- Analyze LCAPs to see what the needs are in the districts and charters
- Provide professional learning offerings based on those needs
- Continue the Professional Learning Network (with LCAP writers) to support professional learning and data analysis.
- Provide additional networks for cross district collaboration:
  - Multilingual Network
  - Professional Learning Network
  - Santa Cruz County Math Initiative
  - Science Educators' Network
- Collaborate within and across COE departments to offer the most relevant PL and data analysis possible.



# Collaboration Efforts

This section delineates the collaboration we have with the following organizations:

- [CCEE](#): California Collaborative for Educational Excellence (consultation for our support with PVUSD).
- CDE: California Department of Education
- [CCSESA](#): California County Superintendents Educational Services Association
  - Geographic Lead Agencies (Mid State Collaborative): Led by Tulare COE
  - System of Support Lead Agencies



# Summary of Support

- Collaborate with districts and charters as a thought partner
- Provide updates on LCAP, instructional best practices, and accountability through newsletters, networks and one-to-one technical assistance
- Offer follow up and additional support as needed
- Provide regular opportunities for reflection to increase our capacity to better serve districts
- Maintain a focus on improving student outcomes
- Expanded support with curriculum coordinators, SELPA Director, data visualization team, and Director, Continuous Improvement.



# Thank You

## LCAP

## Dashboard

## Differentiated Assistance

## Statewide System of Support

**Local Control and Accountability Plan**

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name: [Contact Name and Title] [Email and Phone]  
 [Insert LEA Name here] [Insert Contact Name and Title here] [Insert Email and Phone here]

**Plan Summary [LCAP Year]**

**General Information**

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.  
 [Respond here]  
 (Brief overview with bar/line/community in mind.)  
 Name: [School Name] Grade: [Middle/Junior High]

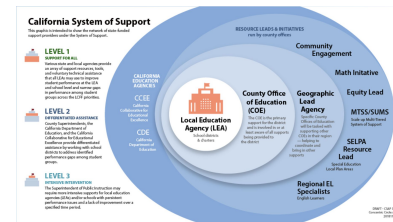
**Reflections: Annual Performance**

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.  
 [Respond here]  
 (Include performance in all metrics and grade levels on Dashboard.)  
 Include any local performance metrics.  
 Include any local performance metrics.  
 Highlight any trends or challenges shown in the data.  
 Identify any student group in LEA-wide with lowest performance level on any Dashboard indicator.  
 Identify any school with lowest performance level on any Dashboard indicator.  
 Identify any student group within a school with lowest performance level on any Dashboard indicator.)

**Reflections: Technical Assistance**

As applicable, a summary of the work underway as part of technical assistance.

Local Control and Accountability Plan Template Page 1 of 8





## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.3

**Board Meeting Date:** June 26, 2025

☐

**Action**

☒

**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** John Rice, Executive Director, Alternative Education

**SUBJECT:** Local Indicators Presentation for the Santa Cruz County Office of Education

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### BACKGROUND

The California State Board of Education (SBE) adopted a set of state and local performance indicators as part of California's accountability and continuous improvement system. These indicators are aligned to the priorities outlined in the Local Control Funding Formula (LCFF), as required by law.

The Local Indicators are designed to provide County Offices of Education (COEs), school districts, and charter schools the opportunity to measure and report progress on several priority areas based on locally collected data. These indicators help demonstrate efforts to improve outcomes for students and meet community needs.

### FUNDING IMPLICATIONS

None.

### RECOMMENDATION

Receive this presentation.

# 2025-26 Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Santa Cruz County Office of Education	Dr. Jennifer Izant Gonzales Senior Director	jizant@santacruzcoe.org (831) 466-5739

## Introduction

The California State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area.

This template is intended as a drafting tool and based on the Local Performance Indicator Quick Guide published by CDE in January 2024.

## Performance Standards

The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted.
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

## Local Indicators

The local indicators address the following state priority areas:

### **Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)**

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA's Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

## **Implementation of State Academic Standards (LCFF Priority 2)**

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

### **Parent and Family Engagement (LCFF Priority 3)**

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same public meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

### **School Climate (LCFF Priority 6)**

The LEA administers an annual local climate survey that captures a valid measure of student perceptions of school safety and connectedness, in at least one grade within each grade span(s) the LEA serves (e.g., TK-5, 6-8, 9-12), and reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and to educational partners and the public through the Dashboard.

### **Access to a Broad Course of Study (LCFF Priority 7)**

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

### **Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)**

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

### **Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)**

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

# Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

## Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
22-23	49.7	43.9%	44.1%	2%	2%	8%	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	0

## Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

### OPTION 1: Narrative Summary (Limited to 3,000 characters)

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA’s progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) – Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

## Implementation of State Academic Standards (LCFF Priority 2)

### OPTION 2: Reflection Tool

#### Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA’s progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

- Rating Scale (lowest to highest):
- 1 - Exploration and Research Phase
  - 2 - Beginning Development
  - 3 - Initial Implementation
  - 4 - Full Implementation
  - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

**2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.**

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards			3		
History-Social Science			3		

**3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).**

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

## Other Adopted Academic Standards

### 4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5	N/A
Career Technical Education				4		
Health Education Content Standards					5	
Physical Education Model Content Standards				4		
Visual and Performing Arts				4		
World Language			3			

## Support for Teachers and Administrators

### 5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole				4	
Identifying the professional learning needs of individual teachers				4	
Providing support for teachers on the standards they have not yet mastered				4	

## Optional Narrative (Limited to 1,500 characters)

### 6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

## Parental Involvement and Family Engagement (LCFF Priority 3)

### Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: <sup>1</sup>

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

## Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
  - 1 – Exploration and Research
  - 2 – Beginning Development
  - 3 – Initial Implementation
  - 4 – Full Implementation
  - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA’s current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
1. Rate the LEA’s progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	5
2. Rate the LEA’s progress in creating welcoming environments for all families in the community.	5
3. Rate the LEA’s progress in supporting staff to learn about each family’s strengths, cultures, languages, and goals for their children.	5
4. Rate the LEA’s progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	5

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA’s current strengths and progress in Building Relationships Between School Staff and Families.

Based on educational partner input, over 90% of families affirm that school staff are deeply committed to student academic success. Additionally, 90% report that their children feel safe at school, and families overwhelmingly share that they are able to connect easily with school staff. These strong relationship-building efforts reflect a culture of trust, safety, and open communication across our programs.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA’s focus area(s) for improvement in Building Relationships Between School Staff and Families.

While our feedback highlights positive relationships, we remain committed to continuous improvement. Across our programs, we will maintain and expand family conferences, ensure multiple accessible modes of communication, and remove language barriers. We aim to build even deeper, more inclusive relationships by focusing on responsive communication and culturally affirming engagement.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

Engaging traditionally underserved families remains a high priority. Our programs provide outreach to ensure that all voices, particularly those of families with high needs, are welcomed and heard. Family engagement is central to Goal 3 of our LCAP: “Through collaborative partnerships with families, students, community organizations—including our local community college—and our workforce, we will promote confident learners prepared for college, career, and beyond.” Parent surveys indicate strong satisfaction with communication and support, and parents emphasized the importance of continuing our efforts to stay connected. Survey feedback also affirmed appreciation for academic, engagement, and social-emotional supports, reinforcing the need to strengthen these key services.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA’s current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
5. Rate the LEA’s progress in providing professional learning and support to teachers and principals to improve a school’s capacity to partner with families.	4
6. Rate the LEA’s progress in providing families with information and resources to support student learning and development in the home.	4
7. Rate the LEA’s progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.	5
8. Rate the LEA’s progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.	4

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA’s current strengths and progress in Building Partnerships for Student Outcomes.

Every student entering our programs begins with a personalized intake process that centers their academic history, strengths, aspirations, and needs. This intentional approach ensures families are included from the start. Student progress is continuously monitored and communicated through regular conferences and ongoing engagement with teachers and educational teams. These touchpoints allow us to maintain a strong connection with families as partners in their child’s academic journey.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA’s focus area(s) for improvement in Building Partnerships for Student Outcomes.

While families consistently report feeling informed and comfortable approaching staff, we recognize opportunities to deepen collaboration. Staff will track engagement more closely and proactively partner with families when student progress slows. Our goal is to collaboratively create support or transition plans when appropriate. Additionally, we will seek feedback directly from students and families about site-level improvements to better support student success and well-being.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

Each of our school sites is supported by leaders focused on family and community engagement, with a specific emphasis on underserved families. These leaders engage in proactive outreach to ensure all families feel seen, heard, and supported. They facilitate intakes, coordinate family meetings, and provide direct support to students. Student-led conferences continue to be a key strategy for fostering dialogue, reflection, and shared goal-setting between staff, students, and families—ensuring all voices are part of the support system for improved outcomes.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA’s current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
9. Rate the LEA’s progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	4
10. Rate the LEA’s progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	4
11. Rate the LEA’s progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	4
12. Rate the LEA’s progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	4

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA’s current strengths and progress in Seeking Input for Decision-Making.

The Santa Cruz County Office of Education Court and Community Schools regularly seeks and values input from students and educational partners. Feedback is collected through multiple channels including LCAP surveys, student conferences, English Learner Advisory Committees (ELAC/DELAC), School Site Councils (SSC), and parent engagement meetings. One of our key strengths is the dedication of site staff who cultivate strong, trusting relationships with families and students, creating a foundation for meaningful participation in school and program decision-making.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA’s focus area(s) for improvement in Seeking Input for Decision-Making.

After evaluating our feedback data and reflecting upon our efforts of seeking input for decision making, a focus area for improvement would be to continue to refine the ways educational partners can provide input for decision making. We have gone through many transitions over the past few years with engaging our educational partners has shifted back to mostly in-person activities along with online options. The convenience of virtual meetings has brought in new voices and finding the right mix of in-person and virtual options continues to be an area for improvement.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

Amplifying the voices of underrepresented families remains a central goal. Our multilingual team leaders are instrumental in building relationships and reducing barriers to participation, particularly for families navigating language differences or complex life circumstances. These leaders conduct personal outreach, facilitate input through advisory groups, host surveys, and support student-led conferences. We will continue investing in these practices to ensure decision-making is inclusive and informed by a full spectrum of family perspectives.

# School Climate (LCFF Priority 6)

## Introduction

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

## Introduction

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and
- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

Based on the analysis of local data, including the local climate survey data, LEAs are to respond to the following three prompts. Each prompt response is limited to 3,000 characters. An LEA may provide hyperlink(s) to other documents as necessary within each prompt:

**Prompt 1 (DATA):** Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

Our LEA uses local data as well as the Healthy Kids Survey which is administered every two years. According to our local survey, Over 90% of families feel our school staff is dedicated to their academic success and 90% of families feel our schools are safe and 87% of students feel safe with 9.4% having no opinion. Continuing and strengthening our academic, engagement, and social-emotional supports was reflected and appreciated. 80.5% of students feel that the school staff cares about them with 15.3% neutral and 93.3% of families believe the school staff cares about their student.

**Prompt 2 (MEANING):** Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.

The data reveal strong alignment between student and family perceptions regarding safety, staff dedication, and school culture. Students and families both feel that our programs foster safe and supportive environments and prioritize academic success. Students shared their appreciation for the individualized and flexible nature of their educational experiences, highlighting the value of small, caring school communities. Key areas of growth identified include: increasing access to enrichment opportunities, continuing to build out counseling and mental health supports, and maintaining strong community connections through school-based events and culturally responsive programming.

**Prompt 3 (USE):** Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

The feedback from our surveys, focus groups, and family meetings have directly impacted our LCAP goals and actions for 2024-2027. We are taking action to add more mental health supports, provide more opportunities for family engagement, and arranging more connections with community organizations along with college and career coordination and support. Our results have been consistently positive when it comes to school climate and we strive to do better each year and listen and learn from our community.

## Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

Local measures and tools used to track student access to a broad course of study include: Student transcripts, Individualized Education Plans (IEPs), Multilingual progress monitoring, College and CTE course completion monitoring, attendance and suspension rates, as well as CAASPP results and local Star Renaissance Reading and Math assessment results. We use our student information system to organize and disaggregate the data to ensure equal access for all students, including unduplicated students and individuals with exceptional needs.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

All of our students have access to a broad course of study. However, dual enrollment rate gaps exist, especially for our students of color, students with exceptional needs, and our Multilingual students. And while we have increased the number of students completing dual enrollment in college courses and/or CTE courses, we have found that in these two areas there is still work to be done. Our programs are increasing awareness of the number of CTE pathway offerings and developing additional means for students to be able to access dual enrollment courses.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

The Santa Cruz County Office of Education Court and Community Programs operates a myriad of programs throughout Santa Cruz County. This is accomplished through a variety of locations, educational models, and programmatic structures. We take the time to learn about each student, what has worked in the past, what has not worked and what their goals are. Each student who enters our programs has an intake to get to know our program offerings and for us to learn more about the student. This process helps us transition the student into our programs. The unique needs of the student are also addressed and plans are put into place upon enrollment to connect students with team members to provide appropriate support such as special education services, coordination of Foster Youth support, services for students experiencing homelessness, counseling, or multilingual program support for English Learners.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

In response to our results, the following actions are planned: continue to assign instructional assistants to support students with high needs, promote CTE offerings as well as dual enrollment throughout our school programs, and participate in professional learning opportunities for staff.

## Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

**Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.**

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]	[No response required]	[No response required]	[No response required]	[No response required]
a. Review of required outcome data.					5
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					5
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					5
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					5
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					5
4. Developing memorandum of understanding regarding the				4	

<b>Coordinating Instruction</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
coordination of partial credit policies between district of residence and county office of education.					

## Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

**Assess the degree of implementation of coordinated service program components for foster youth in your county.**

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

<b>Coordinating Services</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					5
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).					5
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.					5

<b>Coordinating Services</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.					5
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					5
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.					5
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.				4	
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.				4	



# Santa Cruz COE Local Indicators

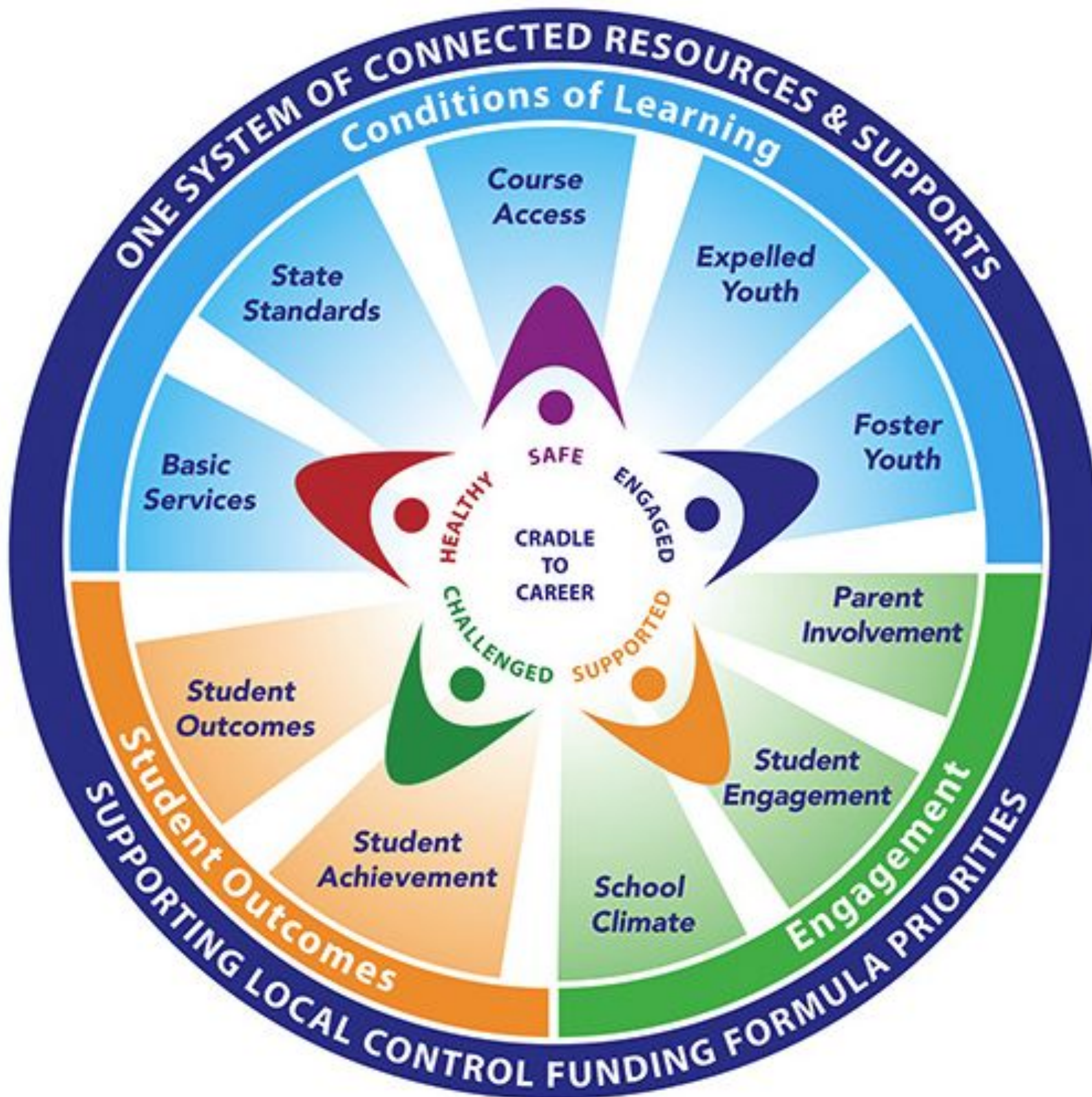


Santa Cruz County  
Board of Education  
June 26, 2025

## Local Indicators

A Local Educational Agency is required to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at a regularly scheduled public meeting of the local governing board/body in conjunction with the adoption of the Local Control and Accountability Plan (LCAP).
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.



There are 10 State Priorities

Priority #1 Basic (Local)

Priority #2 State Standards (Local)

Priority #3 Family Engagement (Local)

Priority #4 Student Achievement (State)

Priority #5 Student Engagement (State)

Priority #6 School Climate (Local)

Priority #7 Course Access (Local)

Priority #8 Pupil Outcomes (Local)

Priority #9 Expelled Youth (Local)

Priority #10 Foster Youth (Local)

## Local Indicators

Priority Areas that we report locally are measured by:

- Surveys (qualitative and quantitative metrics)
- Self-assessment
- Self-reflection
- Student and community voices
- Partner agency collaboration and feedback

We completed the report shared with you all indicating that areas 1, 2, 3, 6, and 7 have been met. We do not report on Priority Areas 9 and 10 because we are a charter school. The CA Dashboard will be available in November 2025.

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# Local Indicator: Priorities 1, 2, 3

- ✓ Priority 1: Basic
  - Teachers, instructional materials, facilities
- ✓ Priority 2: Implementation of Academic Standards
  - Common Core State Standards
- ✓ Priority 3: Parent Engagement
  - Promotion of parent participation

# Local Indicator Priorities: 6, 7, 9, 10

- ✓ Priority 6: School Climate
  - Student and educational partner surveys
- ✓ Priority 7: Access to a Broad Course of Study
  - Transcript analysis, student conferences, course offerings and partnerships
- ✓ Priority 9: Coordination of Services for Expelled Youth
  - Expelled Youth Plan and countywide coordination
- ✓ Priority 10: Coordination of Services for Foster Youth
  - Countywide coordination

# Thank you

Local Indicators will be updated on  
the Dashboard.  
Please let me know if you have any  
questions.



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 8.4

**Board Meeting Date:** June 26, 2025

☐

Action

☒

Information

**TO:** Santa Cruz County Board of Education

**FROM:** John Rice, Executive Director, Alternative Education

**SUBJECT:** Local Indicators Presentation for the Santa Cruz County Career Advancement Charter

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### BACKGROUND

The California State Board of Education (SBE) adopted a set of state and local performance indicators as part of California's accountability and continuous improvement system. These indicators are aligned to the priorities outlined in the Local Control Funding Formula (LCFF), as required by law.

The Local Indicators are designed to provide County Offices of Education (COEs), school districts, and charter schools the opportunity to measure and report progress on several priority areas based on locally collected data. These indicators help demonstrate efforts to improve outcomes for students and meet community needs.

### FUNDING IMPLICATIONS

None.

### RECOMMENDATION

Receive this presentation.



## 2025-26 Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Career Advancement Charter, Santa Cruz County Office of Education	Denise Guerra-Sanson Executive Director	dsanson@santacruzcoe.org (831) 466-5680

### Introduction

The California State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area.

This template is intended as a drafting tool and based on the Local Performance Indicator Quick Guide published by CDE in January 2024.

### Performance Standards

The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted.
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

### Local Indicators

The local indicators address the following state priority areas:

#### **Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)**

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home

- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

## **Implementation of State Academic Standards (LCFF Priority 2)**

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

### **Parent and Family Engagement (LCFF Priority 3)**

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same public meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

### **School Climate (LCFF Priority 6)**

The LEA administers an annual local climate survey that captures a valid measure of student perceptions of school safety and connectedness, in at least one grade within each grade span(s) the LEA serves (e.g., TK-5, 6-8, 9-12), and reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and to educational partners and the public through the Dashboard.

### **Access to a Broad Course of Study (LCFF Priority 7)**

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

### **Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)**

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

### **Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)**

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

# Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

## Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
2022-23	7	1	5	0	1	0	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	0

## Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

### OPTION 1: Narrative Summary (Limited to 3,000 characters)

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA’s progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) – Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

LEA completed the reflection tool (Option 2).

## Implementation of State Academic Standards (LCFF Priority 2)

### OPTION 2: Reflection Tool

#### Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA’s progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

- Rating Scale (lowest to highest):
- 1 - Exploration and Research Phase
  - 2 - Beginning Development
  - 3 - Initial Implementation
  - 4 - Full Implementation
  - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics			3		
Next Generation Science Standards			3		
History-Social Science			3		

**2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.**

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

**3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).**

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards			3		
History-Social Science			3		

## Other Adopted Academic Standards

### 4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5	N/A
Career Technical Education				4		
Health Education Content Standards			3			
Physical Education Model Content Standards				4		
Visual and Performing Arts			3			
World Language						N/A

## Support for Teachers and Administrators

### 5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole				4	
Identifying the professional learning needs of individual teachers			3		
Providing support for teachers on the standards they have not yet mastered				4	

## Optional Narrative (Limited to 1,500 characters)

### 6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

The Career Advancement Charter works to identify and provide targeted professional learning for all teachers and support staff to ensure all students are prepared for college and career standards. A primary focus is building engaging and common interdisciplinary curriculum for our individual student needs. Our program is student-centered and values community input. We hope to foster a collaborative teaching and learning environment where our academic standards for professional learning, curriculum, policies and programs are implemented, sustainable, and versatile to better prepare our students. We will continue to use data to make informed decisions that guide programming. Students are supported in navigating the many responsibilities including family, work, personal responsibilities, and school. We work with our Adult Education consortium to align instructional resources and initiatives when possible. Additionally, we support our CAC students in the enrollment process with our community college partners. Students are able to enroll in dual enrollment courses, non-credit courses, and enrichment

opportunities at the community college level. Eligible students are encouraged to co-enroll in our COE Career Technical Education adult programs as well.

## Parental Involvement and Family Engagement (LCFF Priority 3)

### Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: <sup>1</sup>

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

### Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.

3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
  - 1 – Exploration and Research
  - 2 – Beginning Development
  - 3 – Initial Implementation
  - 4 – Full Implementation
  - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

## Sections of the Self-Reflection Tool

### Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	4
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	4
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.	5
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	4

### Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

At the Career Advancement Charter (CAC), we continue to build strong relationships between school staff, students, and families through intentional outreach and inclusive engagement opportunities. Our Student Advisory Council remains a cornerstone of this effort, providing a space for students to develop leadership skills, communicate their experiences, and collaborate with staff on school improvement. Meetings are scheduled quarterly with flexibility to meet student needs, and we continue to provide childcare and meals to remove participation barriers for families. This year, we've enhanced our onboarding and orientation process to foster early connections with students and their support systems, which has contributed to stronger student engagement and improved retention.

Our holistic support model remains central to our approach. Staff regularly update and maintain individualized student files that track academic progress, career and college goals, and social-emotional wellness. This ongoing work allows us to respond proactively to student needs and create targeted plans for success. With nearly 75% of our staff being bilingual, we are able to support a linguistically diverse student population, and this year we've expanded outreach efforts to ensure families feel welcomed and informed. However, we continue to work toward consistently having bilingual staff available at all touchpoints. Through these efforts, we are deepening trust, strengthening communication, and creating an environment where every student and family feels supported and heard.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

Based on input from educational partners and a review of local data, one key focus area for improvement is expanding our outreach efforts and increasing our capacity to serve a broader range of students. While the Career Advancement Charter (CAC) offers a variety of support services, including individual and group tutoring, dual enrollment with local community colleges, short-term CTE programs aligned with high-demand careers, and access to social-emotional counseling and wraparound services, we have observed that student participation in some of these offerings remains inconsistent. Strengthening engagement and ensuring consistent follow-through are priorities for the upcoming year.

To address this, we are working to improve communication strategies, build stronger connections early in the student journey, and reinforce the value of available resources to students and families. We recognize that offering services alone is not enough; building trust, maintaining consistent relationships, and removing participation barriers are essential to ensuring students feel invested and supported. We will continue refining our outreach and support systems to ensure students and their families are not only aware of but also actively engaged in the full range of services available to them.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

One of our continued strengths in engaging students, particularly within our adult High School Diploma (HSD) program, is creating a welcoming and supportive school environment. Student feedback consistently affirms that CAC staff are committed to student success, and we take pride in cultivating a community where students feel seen and supported. However, as our enrollment grows and we welcome an increasingly diverse student body, we recognize the need to enhance transitional support for underrepresented families and students navigating academic re-entry and the path toward college and career readiness.

To improve engagement with underrepresented families identified through our self-reflection process, we will continue to expand our targeted supports, including Spanish literacy and ESL courses, active case management, and culturally responsive outreach. We are also working to strengthen two-way communication by using multiple platforms, including texts, phone calls, printed materials, and in-person meetings to reach families in their preferred language and format. Additionally, we aim to increase collaboration with community-based organizations that serve immigrant, low-income, and multilingual families. These efforts will help ensure that families who have traditionally been underserved feel informed, empowered, and equipped to support their academic journey.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA’s current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
5. Rate the LEA’s progress in providing professional learning and support to teachers and principals to improve a school’s capacity to partner with families.	4
6. Rate the LEA’s progress in providing families with information and resources to support student learning and development in the home.	4
7. Rate the LEA’s progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.	4
8. Rate the LEA’s progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.	4

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA’s current strengths and progress in Building Partnerships for Student Outcomes.

The Career Advancement Charter is committed to working as a community partner and functions as an active GOAL consortium member with our Adult Education partners at Cabrillo Community College, the Workforce Development Board, and the local school districts. We continue to enhance our relationships with community programs for basic needs such as food, health care, childcare, mental health, and housing, as well as external educational organizations and opportunities for our students. We are able to provide support for a number of students individually as the need becomes apparent. Staff members are knowledgeable about community resources and have experience making referrals and connections. We are partnering with our COE Student Services department to hire a full time mental health counselor for the upcoming school year.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA’s focus area(s) for improvement in Building Partnerships for Student Outcomes.

A CAC focus area to build partnerships for student outcomes is to increase access and capacity to serve students through community engagement and outreach; with an emphasis on partnerships, sustainability, and centering student voice. We will also continue to work on expanding program offerings and design programming that works for our adult learners with a focus on relationship building, resource connections, and culturally responsive and diverse opportunities for students. Another focus area will be improving family engagement through providing more opportunities for family learning. An engaged student provides a foundation of success for attendance and academic achievement. Additionally, providing relevant professional learning options for all staff is a continued identified area of need that will support our team in our continuous improvement efforts. While individual support is helpful, we also will focus improvement on systematizing advocacy that is provided in the CAC. A specific focus area from our WASC Self-Study process is to work more closely with our internal COE Educational Services to provide professional learning opportunities for the staff.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

We will work to expand diverse resource connections within the CAC by hosting college/career fairs, health and wellness support, and family resource events. We will dedicate planning time to research and identifying new community connections, sustainability, and opportunities for growth. We will focus outreach efforts on new community partners to create new relevant programming, with a particular emphasis on opportunities for our system-impacted students in the correctional facilities and at the adult probation centers. We are working intentionally with the Sheriff's Office to provide additional programming in the locked facilities. Additionally, we will continue to put students at the center and incorporate their feedback into our planning and delivery of services.

### Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	4
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	4
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	4
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	4

### Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

- Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

The CAC leadership partners with Cabrillo College, Watsonville Aptos Santa Cruz Adult Education, Santa Cruz City Schools, and the Workforce Development Board as part of the Greater Opportunities through Adult Learning (GOAL) consortium. As a collective group, we are committed to improving and increasing educational opportunities for adult learners in our county. Our commitment is to meet student needs, sustain and expand program offerings, and provide a continued collective effort to design programming that works for our adult learners. This commitment will focus on resource connections, cultural responsiveness, diverse opportunities for students, and meeting them wherever they are on their educational journey. The Transition Support team has made great progress in collaborating and working to support adult students countywide. They meet regularly and represent the different Adult Education agencies in the county, working together to promote student transition success.

- Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

We engage our students throughout the year through surveys, small group meetings, and CAC newsletters. A focus area for the following year is refining our survey and discussion questions and sending them out more frequently. We

will continue to leverage student participation in our Advisory Committee to create opportunities for authentic dialogue and feedback.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

To improve engagement of underrepresented families in decision-making processes, the Career Advancement Charter (CAC) is committed to identifying and developing new opportunities that support student transitions to employment and post-secondary education. We actively collaborate with community partners and educational institutions to strengthen pathways for all students, with particular attention to those who have historically faced barriers to access and engagement.

Building on these efforts, we will create more structured opportunities for underrepresented students to share their perspectives through focus groups, surveys, and open forums during student orientation and advisory meetings. We are also exploring ways to involve families in program design discussions, especially in areas such as career technical education, adult education, and wraparound services. By intentionally creating space for all voices, especially those often left out, we are working to make our decision-making processes more inclusive, transparent, and reflective of the communities we serve.

## **School Climate (LCFF Priority 6)**

### **Introduction**

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

### **Introduction**

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and
- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

Based on the analysis of local data, including the local climate survey data, LEAs are to respond to the following three prompts. Each prompt response is limited to 3,000 characters. An LEA may provide hyperlink(s) to other documents as necessary within each prompt:

**Prompt 1 (DATA):** Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

The Santa Cruz County Office of Education Career Advancement Charter does not administer the California Healthy Kids Survey (CHKS) as it is a program that exclusively serves adult learners (18+). We use our own qualitative survey data to guide programmatic decisions related to social emotional needs and school culture. Through the Local Control Accountability Plan process, the CAC does ask students for feedback regarding connectedness and support. Additionally, we inquire about possible barriers or hardships that may interfere with our students' ability to continue attending school. Students also participate in the GOAL Consortium survey process, including our students in corrections.

**Prompt 2 (MEANING):** Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.

Students overwhelmingly agree or strongly agree that they feel connected to and supported by CAC staff. They also have shared the challenges they face, including access to childcare, transportation, socio-emotional and mental health support, and overall resource support.

**Prompt 3 (USE):** Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

We will continue to seek student input through our survey process, anecdotal evidence, and the student advisory committee meeting to guide decision making in the Career Advancement Charter. Existing plans continue to reflect the input generated from our students and programming decisions are made based on student need.

**Access to a Broad Course of Study (LCFF Priority 7)**

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

Local measures and tools used to track student access to a broad course of study include student transcripts, Individualized Education Plans (IEPs), EL Progress Monitoring forms, CTE course completion data, and documentation of student transition and career services received. Additional tools include attendance rates, co- and dual-enrollment data, CASAS and ELPAC test results, and locally developed assessments. This year, we have also implemented the development of a student exit portfolio to document achievement across content areas and skill development. Access to online courses has further expanded options for students, supporting individualized pathways and flexibility. Our student information system is used to collect, organize, and disaggregate these data sources to monitor access across grade spans, unduplicated student groups, and individuals with exceptional needs. These efforts ensure that all students are equitably enrolled in and progressing through a comprehensive and broad course of study.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent

to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

All students have access to a broad course of study through a range of academic, career technical education (CTE), and transition services. However, enhanced support is still needed to improve Educational Functioning Level (EFL) and literacy gains, course completion, and student persistence, especially among our predominantly low-income, English Learner, and special needs populations. While enrollment in CTE and dual enrollment courses has grown, participation remains limited, particularly among students in locked facilities who face restricted access to online learning platforms. We continue to prioritize partnerships with Cabrillo College and our local Workforce Development Board to increase dual enrollment and expand career pathway options. This year, we have also strengthened collaboration with community agencies to broaden access to programs and services. While there are no significant disparities across school sites, ongoing monitoring helps us address barriers to ensure all students have equitable access to a full and relevant course of study.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

In addition to ensuring that all students have access to courses required for graduation, we provide a variety of programs and services tailored to the needs of our diverse student population. These include mental health counseling, special education services, free and reduced meals, childcare, work-based learning, college and career support, and access to technology and internet connectivity for home-based learning. All students enrolled in the CAC may attend evening classes and participate in Student Learning Sessions focused on foundational skills, credit recovery, and community building in a safe, supportive environment. The majority of our students are behind in credits and face significant life barriers—including addiction, domestic abuse, homelessness, incarceration, expulsion, young parenthood, and long-term English Learner status—which have impacted their academic progress. These challenges, compounded by trauma and limited time due to work or family responsibilities, require flexible learning models and consistent support. While these barriers remain, we continue to adapt by offering multiple pathways for engagement, personalized learning opportunities, and intentional re-engagement efforts to ensure equitable access to a broad course of study for all students.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

In response to our results, the following actions are planned:

1. Assign instructional assistants to serve in programs with high concentrations of unduplicated students Continue to offer and expand individual and small group after-school tutoring, paying closest attention to students with large learning gaps and those with exceptional needs. Maintain our Student Workshops in specific content areas for students to access additional support.
2. Increase CTE pathway offerings as well as dual enrollment throughout our school programs based on labor market data.
3. Increase program capacity for student basic needs services (i.e. food, mental health services, etc.) by allocating funds specifically for students who need the most support.
4. Provide social emotional and academic counseling to all students with an itinerant mental health clinician and/or coordinate community referrals as needed.
5. Increase offerings of ESL courses for students, as well as ESL support in content classes offered.
6. Provide opportunities for students to elect the HiSet as an option for proficiency testing.

7. Continue to provide developmentally appropriate Early Care for children during learning sessions.
8. Increase participation in community events to better reach potential students.
9. Group orientation and 6 week Foundations onboarding class to improve student retention rates.

## Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

**Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.**

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]	[No response required]	[No response required]	[No response required]	[No response required]
a. Review of required outcome data.					
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					

<b>Coordinating Instruction</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
4. Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.					

## **Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)**

**Assess the degree of implementation of coordinated service program components for foster youth in your county.**

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

<b>Coordinating Services</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).					
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.					

<b>Coordinating Services</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.					
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.					
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.					
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.					



# **Santa Cruz COE Career Advancement Charter Local Indicators**

Santa Cruz County  
Board of Education  
June 26, 2025



## Local Indicators

A Local Educational Agency is required to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at a regularly scheduled public meeting of the local governing board/body in conjunction with the adoption of the Local Control and Accountability Plan (LCAP).
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

**1****Basic Services**

- Rate of teacher misassignments
- Access to standards-aligned materials
- Facilities in good repair

**2****Implementation of State Standards**

- Academic content
- Performance standards

**3****Parental Involvement**

- Efforts to seek parental input in decision making
- Promotion of parent participation

**4****Pupil Achievement**

- Standardized test scores
- Advanced placement test pass rates
- English learning proficiency and reclassification rates
- Evidence of college and career readiness

**State Metric****5****Pupil Engagement**

- Attendance rates
- Middle & high school dropout rates
- Graduation rates
- Chronic absenteeism rates

**State Metric****6****School Climate**

- Suspension rates
- Expulsion rates
- Sense of safety and connectedness (school climate surveys)

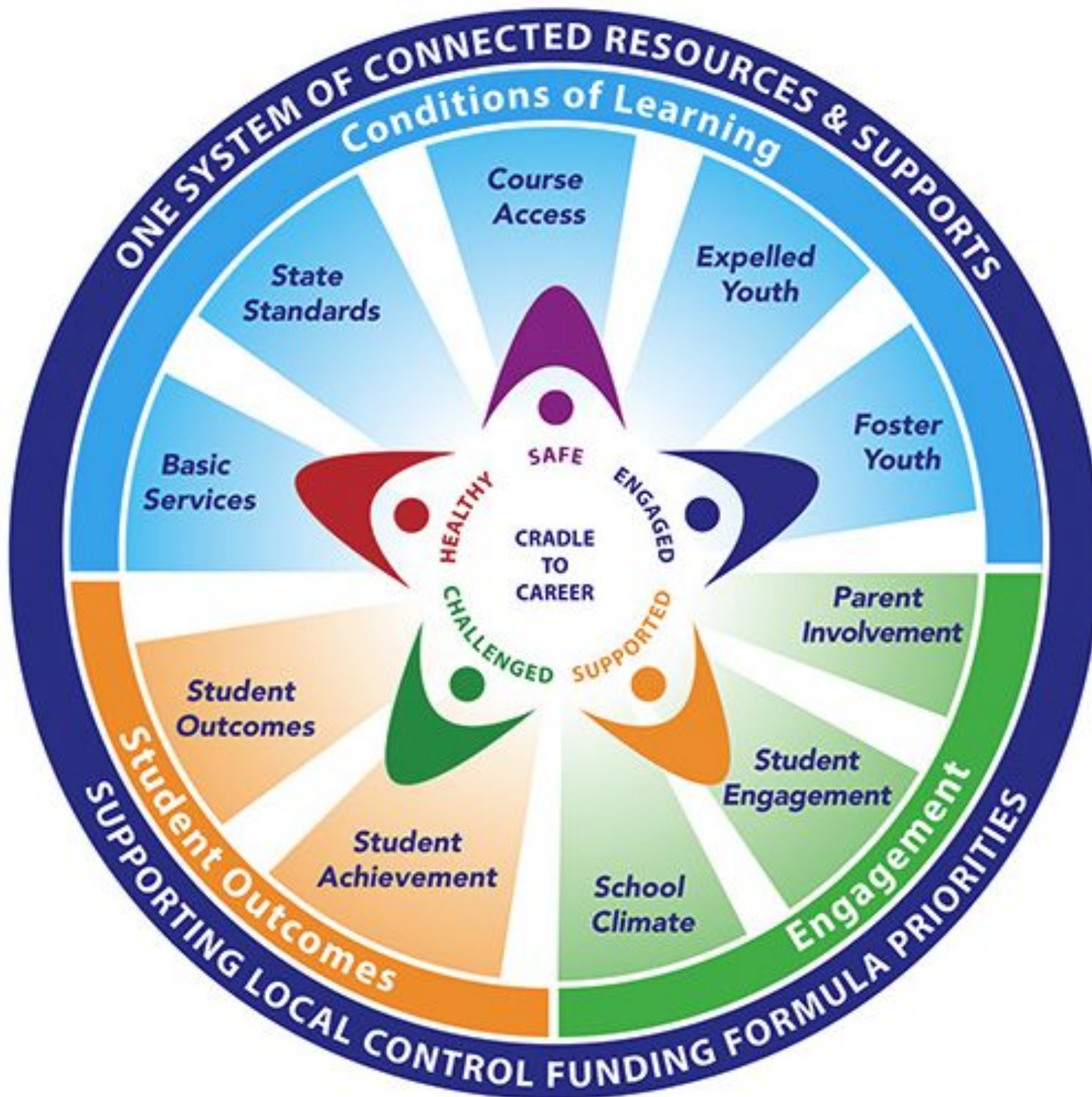
**7****Course Access**

- Pupil enrollment in a broad course of study, including core academic subjects, STEM, world languages, the arts, health, career technical education, and physical education

**8****Other Pupil Outcomes**

- Pupil outcomes in broad course of study

**State Metric**



There are 10 State Priorities

Priority #1 Basic (Local)

Priority #2 State Standards (Local)

Priority #3 Family Engagement (Local)

Priority #4 Student Achievement (State)

Priority #5 Student Engagement (State)

Priority #6 School Climate (Local)

Priority #7 Course Access (Local)

Priority #8 Pupil Outcomes (Local)

Priority #9 Expelled Youth (Local)

Priority #10 Foster Youth (Local)

# State Indicators

**State indicators** are measured using data collected and reported by the state, such as graduation rates, standardized test scores, chronic absenteeism, suspension rates, and college/career readiness. These are uniformly applied across all districts and are reflected on the California School Dashboard using performance levels (color-coded ratings).

✓ Priority 4:

✓ Priority 5:

✓ Priority 8:

# Local Indicators

**Local indicators** are measured and reported by the Local Educational Agency (LEA) itself. These include areas such as parent engagement, school climate, and implementation of academic standards. LEAs use State Board of Education (SBE) approved self-reflection tools to assess and report progress on these indicators annually. While state indicators rely on quantitative data, local indicators often include both qualitative and quantitative measures and are publicly reported at a local governing board meeting and on the Dashboard.

- ✓ Priority 1: Basic: Teachers, materials, facilities
  - ✓ Priority 2: Implementation of Academic Standards: CCSS
  - ✓ Priority 3: Student Engagement: How we engage our students
  - ✓ Priority 6: School Climate: Survey Data
  - ✓ Priority 7: Access to a Broad Course of Study: Curriculum Analysis, Self Reflection
-

# Local Indicators

## Local Indicators

**Priority 1: Basic: Teachers, materials, facilities**

**Priority 2: Implementation of Academic Standards: CCSS**

**Priority 3: Parental (Student) Involvement and Family Engagement**

**Priority 6: School Climate suspension and expulsion, local measures include surveys around school connectedness**

**Priority 7: Course Access: Curriculum Analysis, Self Reflection**

## State Indicators - on Dashboard

**Priority 4: Student Achievement (Standardized Test Scores)**

**Priority 5 Student Engagement (attendance, chronic absenteeism, dropout rates, graduation rates)**

**Priority 8 - Pupil Outcomes**

# Local Indicators

how we collect data in the CAC, qualitative and quantitative

The Dashboard and when/how everything will be available to the public

# Local Indicators

Priority Areas that we report locally are measured by:

- Surveys (qualitative and quantitative metrics)
- Self-assessment
- Self-reflection
- Student advisory groups
- Partner agency collaboration and feedback

We completed the report shared with you all indicating that areas 1, 2, 3, 6, and 7 have been met. We do not report on Priority Areas 9 and 10 because we are a charter school. The CA Dashboard will be available in November 2025.

# Thank you for your support!

Career Advancement Charter

Santa Cruz County Office Of Education





## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 9.1

**Board Meeting Date:** June 26, 2025

☒

**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
John Rice, Executive Director, Alternative Education

**SUBJECT:** 2025-2026 Local Control and Accountability Plan (LCAP) for the Santa Cruz County Office of Education

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### BACKGROUND

In accordance with California Education Code § 52062(b), the Santa Cruz County Office of Education (Santa Cruz COE) conducted a public hearing on June 12, 2025, to solicit recommendations and comments from members of the public regarding the proposed actions and expenditures in the 2025–2026 Local Control and Accountability Plan (LCAP).

The LCAP is a critical component of California’s Local Control Funding Formula (LCFF) and outlines the goals, planned actions, and metrics for measuring progress in support of students. The plan addresses state priorities such as student achievement, engagement, school climate, and access to a broad course of study.

### FUNDING IMPLICATIONS

Included herein - Aligned with budget expenditures under LCFF

### RECOMMENDATION

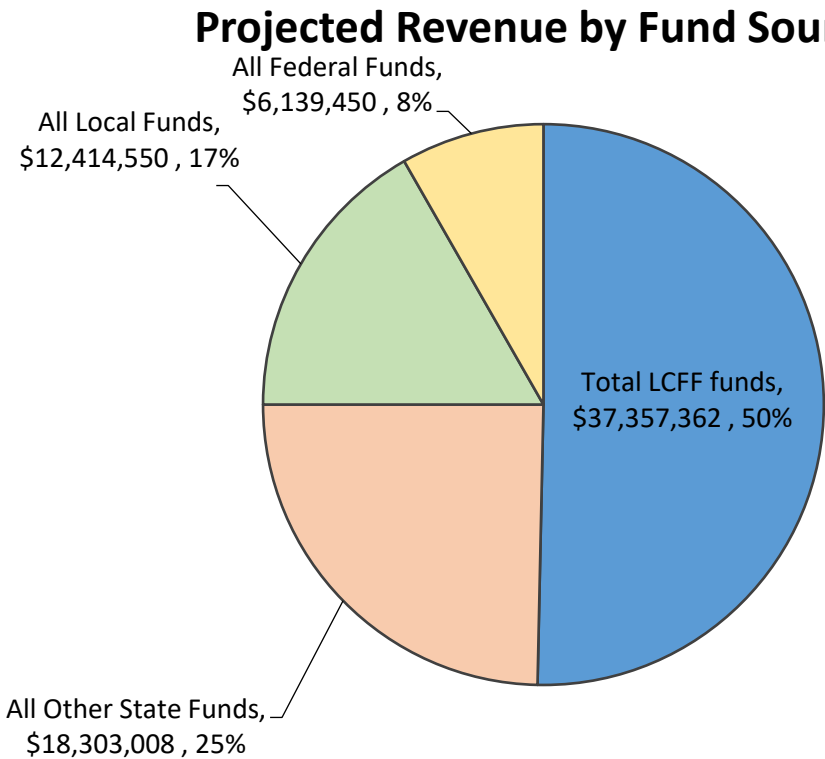
Adopt the 2025–2026 Local Control and Accountability Plan for the Santa Cruz County Office of Education

# COE LCFF Budget Overview for Parents Template

County Office of Education (COE) Name: Santa Cruz County Office of Education  
CDS Code: 44104470000000  
School Year: 2025-26  
COE contact information:  
Dr. Jennifer Izant Gonzales  
Senior Director  
jizant@santacruzcoe.org  
(831) 466-5739

County Offices of Education (COEs) receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF provides funding for 1) COE oversight activities of its school districts and 2) COE instructional programs in the form of base level of funding for all students and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2025-26 School Year

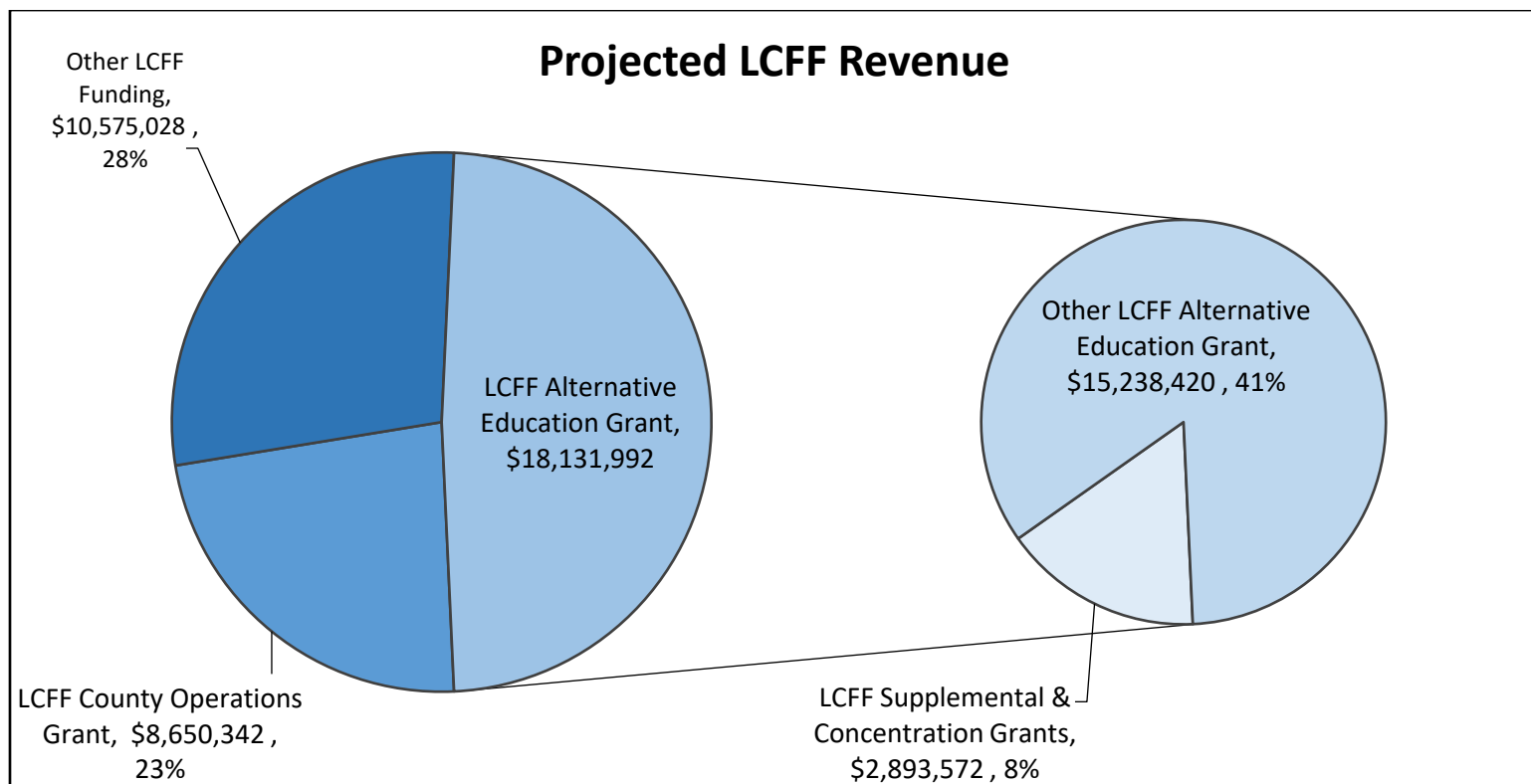


This chart shows the total general purpose revenue Santa Cruz County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Santa Cruz County Office of Education is \$74,214,370, of which \$37,357,362 is Local Control Funding Formula (LCFF), \$18,303,008 is other state funds, \$12,414,550 is local funds, and \$6,139,450 is federal funds.

Of the \$18,303,008 attributed to All Other State Funds, \$3,023,790 are attributed to the Student Support and Enrichment Block Grant.

# COE LCFF Budget Overview for Parents

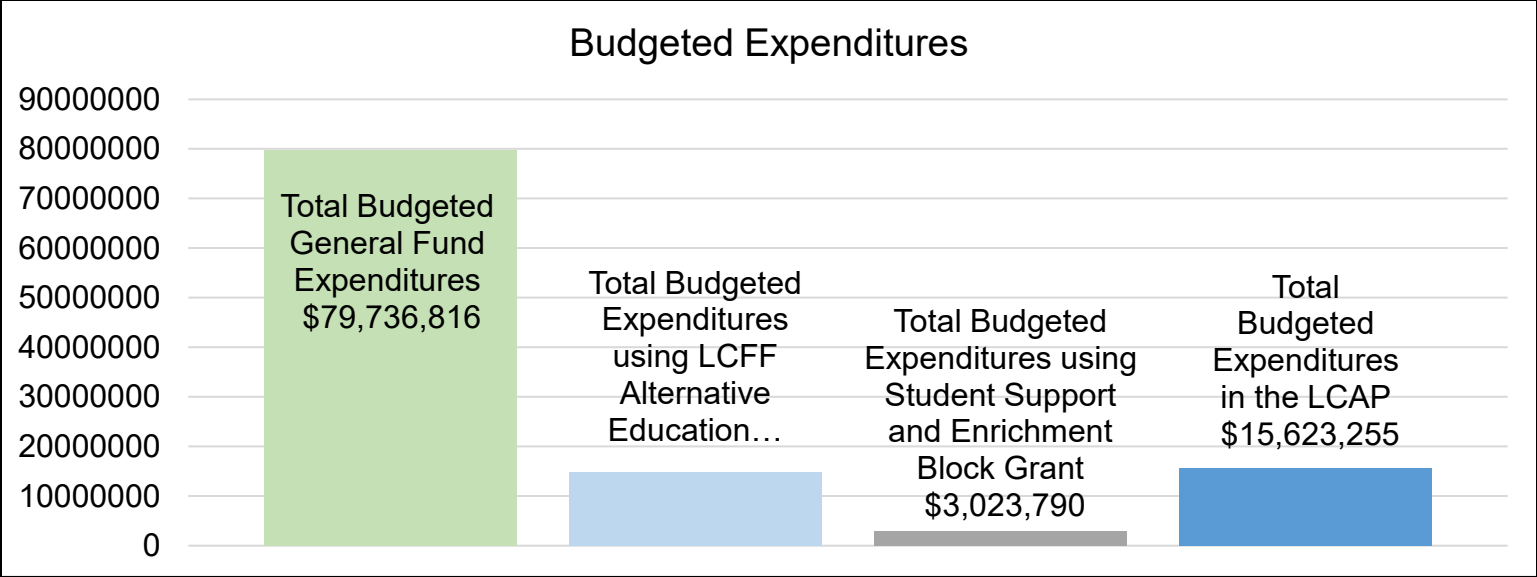


This chart shows the LCFF revenue Santa Cruz County Office of Education expects to receive in the coming year.

The text description for the above chart is as follows: The total LCFF revenue projected for Santa Cruz County Office of Education is \$37,357,362, of which \$8,650,342 is attributed to the LCFF County Operations Grant, \$18,131,992 is attributed to the LCFF Alternative Education Grant, and \$10,575,028 is other LCFF funds. Of the \$18,131,992 attributed to the LCFF Alternative Education Grant, \$2,893,572 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

County Offices of Education (COEs) receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF provides funding for 1) COE oversight activities of its school districts and 2) COE instructional programs in the form of base level of funding for all students and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Santa Cruz County Office of Education plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

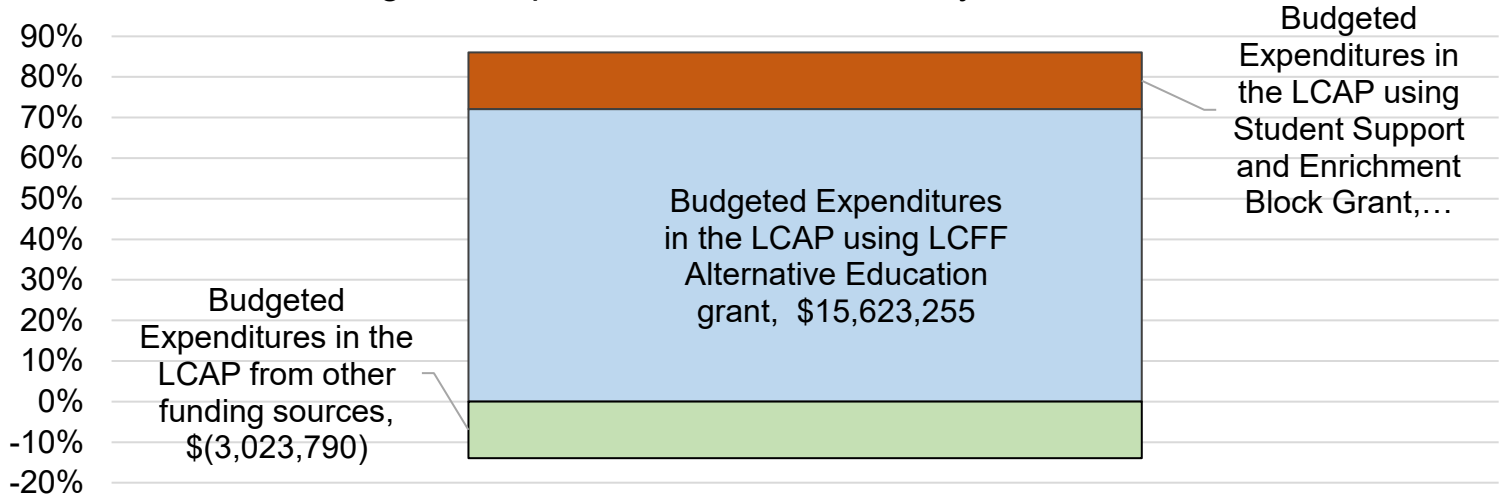
The text description of the above chart is as follows: Santa Cruz County Office of Education plans to spend \$79,736,816 for the 2025-26 school year. Of that amount, \$14,856,976 is attributed to the Alternative Education Grant and \$3,023,790 is attributed to the Student Support and Enrichment Block Grant. \$64,113,561 of the General Fund Budgeted Expenditures are not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The LCAP for the Santa Cruz County Office of Education primarily focuses on the services provided for students with high needs, ensuring we are including the state priorities and the input of our educational partners. The Santa Cruz COE is a large organization that serves all districts in Santa Cruz County as well as providing direct services for our Special Education and Alternative Education students. The budget expenditures not included in the LCAP include many of the services the Santa Cruz COE provides outside the Court and Community programs. Additionally, there are other funding streams such as grants and federal funds that have their own comprehensive plans with expenses such as the School Plan for Student Achievement (SPSA).

As mentioned, the Santa Cruz COE LCAP focuses on our high needs students and the services in place to support them. The total operation cost of the our Alternative Education Department meets and exceeds the expected revenue generated by the Alternative Education grant. Other operating expenditures include, but are not limited to, office support staff, office equipment, and licenses.

While our budget shows a slight difference in the planned revenue for the SSEBG and our planned expenditures, the Santa Cruz COE intends to spend all of the SSEBG in 25-26 as planned through this LCAP. At the time of submission the amount budgeted was slightly less but we plan on spending all revenues once the final allocation is out. There is nothing to report outside of the planned goals and actions in the LCAP.

## Budgeted Expenditures in the LCAP by Fund Source



This chart provides a quick summary of how much Santa Cruz County Office of Education plans to spend for 2025-26 for planned actions and services in the LCAP.

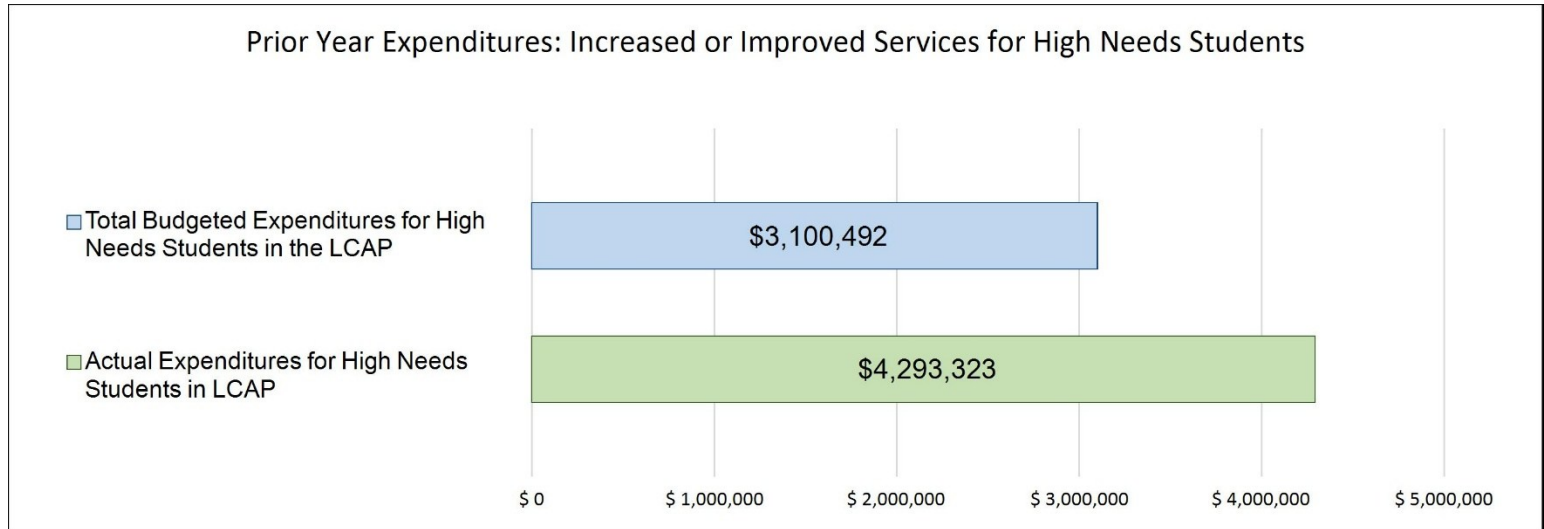
The text description of the above chart is as follows: Santa Cruz County Office of Education plans to spend \$15,623,255 on actions/services in the LCAP. Of those funds, \$15,623,255 is attributed to the Alternative Education Grant and \$3,023,790 is attributed to the Student Support and Enrichment Block Grant.

## Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Santa Cruz County Office of Education is projecting it will receive 2,893,572 based on the enrollment of foster youth, English learner, and low-income students. Santa Cruz County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Santa Cruz County Office of Education plans to spend 5,076,126 towards meeting this requirement, as described in the LCAP.

## LCFF Budget Overview for Parents

### Update on Increased or Improved Services for High Needs Students in 2024-25



This chart compares what Santa Cruz County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Santa Cruz County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Santa Cruz County Office of Education's LCAP budgeted 3,100,492 for planned actions to increase or improve services for high needs students. Santa Cruz County Office of Education actually spent 4,293,323 for actions to increase or improve services for high needs students in 2024-25.

# Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Santa Cruz County Office of Education	Dr. Jennifer Izant Gonzales Senior Director	jizant@santacruzcoe.org (831) 466-5739

## Plan Summary [2025-26]

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Santa Cruz County is located on the beautiful central coast of California at the northern part of Monterey Bay. Geographically, Santa Cruz County is the second smallest county in the state. The county stems from the small northern community of Davenport to the city of Watsonville in the Pajaro Valley at the southernmost part. The Santa Cruz County Office of Education (COE) operates a robust Alternative Education department comprising of Court and Community Schools situated around the county. A snapshot of our enrollment on a given day throughout the year tends to hover between 700-900 students with a total of roughly 1,000 students being served annually. While many of our students have faced challenges, it is the belief of our entire administrative, teaching, and support staff that all students can achieve success in an optimal environment, given caring attention and appropriate support. It is the goal of the Alt Ed Department, through the participation of our dedicated staff, community partners, and parents, to create safe, supportive, community-based environments where all students can grow academically, socially, and emotionally.

While Santa Cruz County is geographically small, we recognize the significant diversity across our local communities. Regardless of the ethnic, cultural, and socioeconomic background of the students, many have not experienced success in comprehensive schools. The locations of our school sites are strategic to provide students with options in different communities and to give them access to local support resources to address a wide variety of needs. Our small program sizes, independent studies, and hybrid program options, community college dual enrollment opportunities, extracurricular programs, and highly customizable learning experiences make our programs an attractive and effective option for many students. Santa Cruz COE Court and Community Schools consist of Independent Study (I.S.), hybrid models (PLCs: Personalized Learning Communities, which combine classroom and I.S.), and classroom settings. All operate under two school CDS codes- Santa Cruz County Court and Santa Cruz County Community.

Our students enter our programs with their own history and educational experience. We take the time to learn about each student, what has worked in the past, what has not worked, and what their goals are. Each student who enters our programs has an intake meeting to get to know our program offerings and for us to learn more about the student. This process helps us transition the student into our programs. The unique needs of the student are also addressed and plans are put into place upon enrollment to connect students with team members to

provide appropriate support such as special education services, coordination of foster youth support, services for students experiencing homelessness, counseling, or multilingual program support for English Learners. Students have access to a broad course of study, counseling, food, work-based learning, employment counseling, language acquisition support as needed, special education services, and an individually tailored academic experience.

With each new or continuing student, we review their transcripts and create an action plan to get students caught up and to meet their graduation and post-graduation goals. We continuously monitor credit accrual and utilize our Star Renaissance assessment data. Commonly used measurements such as the California Assessment of Student Performance and Progress (CAASPP) are administered however, it is important to note that this snapshot is not an adequate measurement of student progress in our programs due to the high mobility of our students and the fact that students often attend our programs after significant gaps in learning. That being said, we do administer state tests and analyze the results for any trends. We also administer the California Healthy Kids Survey as well as our internal surveys each year to monitor our progress as an organization in meeting the needs of all of our community members. Traditionally, as a Dashboard Alternative School Status (DASS) program, the priority of high school and middle school dropout rates are not used as a metric. The US Department of Education denied California's waiver to allow modified metrics so the CA School Dashboard shows Alternative Education programs the same as traditional schools. The chronic absenteeism rate is for grades K-8 which captures a very small portion of our programs but the Chronic Absenteeism Rate will be discussed as it relates to our regional special education programs.

According to the 2024 California School Dashboard, 51.6% of our Community School students identify as Hispanic, 41.5% identify as White, 13 students identify with two or more races, 9 students identify as Asian, 10 students identify as African American, 9 students identify as American Indian, 4 as Filipino, and 3 students identify as Pacific Islander. 17.9% of our student population are identified as English Learners and as mentioned above regarding state testing, reclassification of English Learners and measuring progress through the ELPAC can be extremely challenging due to the mobility of our students. 56.9% of students enrolled in our Community School programs are considered socioeconomically disadvantaged. Our Community School has 8 foster youth and 16 students experiencing homelessness and 17.7% of students receive special education services. According to the 2024 California School Dashboard, the Santa Cruz County Court School with 24 total students includes 91.7% of students identifying as Hispanic and 8.3% of students identifying as White. 100% of students in Court School programs are considered socioeconomically disadvantaged. 33.3% of students are considered English Learners, and 41.7% of students receive special education services. Our Santa Cruz County Court School qualifies for the Equity Multiplier funds which support school sites with prior year nonstability rates greater than 25 percent and prior year socioeconomically disadvantaged pupil rates greater than 70 percent.

All state priorities are reflected upon and woven into this LCAP. Below is a summary of the 10 state priorities as well as metrics, some referenced above, that are not applicable to our programs. In addition, we bring our Local Indicators to the Board each year.

#### Priority #1 Basic

Teachers are credentialed and appropriately placed, students have access to standards-aligned instructional materials and school facilities are maintained. Priority #1 is addressed in Goal #1.

#### Priority #2 Implementation of State Standards

Our instructional staff have continuous training on the state standards and the alignment of the English Language Development Standards. Priority #2 is addressed in our goal #1.

### Priority #3 Parent Involvement

Parent engagement and involvement is a high priority for our programs and we provide opportunities and outreach to our community specifically ensuring the participation of the families of our students with high needs. Priority #3 is addressed in goal #3.

### Priority #4 Pupil Achievement

As previously mentioned, we do administer the state tests, such as the CA Assessment of Student Performance and Progress, but do not consider the results as the best metric for student academic achievement. Additionally, the percentage of students who have completed the a-g requirements or CTE pathways does not apply to the majority of our students who are not in our programs for their entire high school career. We are tirelessly working to create, maintain, and improve the number of students we have who complete college courses, and a-g courses specifically from traditionally marginalized groups. Measuring the progress of English Proficiency through the ELPAC and reclassification are also metrics that have challenges when applied to our programs because of student mobility. Furthermore, the passing of AP exams or the EAP is not the most valid metric for our programs. With these explanations in mind, we do administer both the CAASPP and ELPAC and analyze the results along with our local Star Renaissance data. In goal #1 we discuss Priority #4 including the progress of our multilingual students and address the academic achievement of students. Furthermore, in goal #3 and #5 we discuss increasing college and career supports and successes.

### Priority #5 Pupil Engagement

We do monitor student attendance and participation regularly. Chronic absenteeism is a K-8 indicator that captures a very small amount of our students in our programs but this year we have added a goal around Chronic Absenteeism and that can be found in goal #2. The high school and middle school dropout rates are not included as metrics for DASS programs. Priority #5 is addressed through goal #2 and #3 and we analyze both the one-year and four year graduation rate.

### Priority #6 School Climate

Our Court and Community School programs educate students who are expelled from local schools and have not expelled students from our programs. We track and monitor suspension rates in our schools and these rates continue to be very low. We utilize the CA Healthy Kids Survey, local surveys, and evidence from student and parent meetings to gauge school climate. Priority #6 is addressed in goal #2.

### Priority #7 Course Access

All students have access to a broad course of study in our programs, with programs and services developed and provided to low income, English learner, and foster youth students, and programs and services for students with disabilities. Priority 7 is addressed primarily in goal #1.

### Priority #8 Student Outcomes

Student outcomes and professional learning as measured metrics are included in goal #1.

### Priority #9 Expelled Pupils

The Santa Cruz COE coordinates educational services for expelled pupils throughout the county. The newest version of the countywide plan for expelled youth was revised throughout the 23-24 school year and was submitted to the CA Department of Education after the Board presentation on June 27, 2024. Priority #9 is addressed in goal #4.

## Priority #10 Foster Youth

The Santa Cruz COE coordinates services countywide for our foster youth and this priority is addressed in goal #4.

## Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

During the 23-24 school year, the development of the LCAP coincided with our full WASC self-study process which gave us the opportunity to spend a considerable amount of time as a team to review our successes and challenges and thoroughly develop the three-year LCAP.

### 24-25 Reflections:

The 2024 CA School Dashboard showed overall improvement in ELA, Math, and Graduation Rate for the Santa Cruz County Office of Education and our Community School. The Court School had too few students in it to show data for ELA and Math but the Graduation Rate increased and this year, no student groups are in the red. Both the Santa Cruz COE and Community School Dashboard show our College and Career Indicator as an area of growth, as well as English Learner Progress, Long-Term English Language progress and one student group was in the red for Grad Rate at our Community School and that was students with disabilities as shown on the Dashboard. The Santa Cruz County Special Education program improved their chronic absenteeism rate and they are no longer in the red. Despite the growth made and indicators showing progress in many areas, the LCAP is required to continue to list and report on the 2023 Dashboard results which are located at the bottom of this section and note that our County Court School qualifies for Equity Multiplier Funding.

Our local data from the Star Renaissance shows that we are continuing to reduce disparities between student group performance and we are meeting our goal of student median growth percentile for Reading and Math for all students will fall within 5 percentage points of 50% and maintain that no student group falls below 5% of the "All" group. Annually, our local data indicates that students feel safe at school and have staff who care and are dedicated to student success. According to our internal survey administered in Fall 2024, 87%, of our students report feeling safe at school, with 9.4% not having an opinion. 80.5% of students feel that the school staff cares about them with 15.3% neutral and 93.3% of families believe the school staff cares about their student.

### Required 2023 Dashboard Performance Data:

Equity Multiplier School-Santa Cruz County Court (Goal 5.1)

-College and Career Indicator (CCI) for socioeconomically disadvantaged students (SED).

### Student groups in the red or very low according to the Santa Cruz County Office of Education LEA Dashboard:

-Graduation Rate for English Learners (EL), Homeless, SED, Hispanic, White (Goal 3.1)

-CCI EL, Foster Youth (FY), Homeless, SED, Students with Disabilities (SWD), Hispanic (Goal 3.2)

### School(s) within the LEA performing in the lowest performance level on one or more state indicators on the 2023 Dashboard:

- Santa Cruz County Community is red for Graduation Rate (Goal 3.1)
- Santa Cruz County Court is red for CCI (Goal 3.2)
- Santa Cruz County Special Education for Chronic Absenteeism (Goal 2.5)

Student groups in the red or very low according to the Santa Cruz County Office of Education LEA Dashboard:

Santa Cruz County Court

- (Equity Multiplier) (CCI for SED) (Goal 5.1)

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

- Graduation Rate for EL, Homeless, SED, Hispanic, White

- ELA for White students (Goal 1.1)

- Math for White students (Goal 1.1)

- CCI for the following student groups, English Learners, Hispanic, Homeless, socioeconomically disadvantaged, and students with disabilities (Goal 3.2)

Student groups in the red or very low according to the Santa Cruz County Special Education:

- Chronic Absenteeism for SWD (Goal 2.5)

Learning Recovery and Emergency Block Grant (LREBG):

The Santa Cruz County Office of Education has unexpended LREBG funds and we have utilized our comprehensive needs assessment system, including all educational partners, to determine the planning for these funds. The LREBG funds will be used to enhance the goals and actions of this LCAP, including access to increased instructional support, small class sizes, and summer school (Goal 1), along with enhanced social-emotional supports (Goal 2), and opportunities for college-career and community engagement and empowerment (Goal 3). The metric tied to the LREBG funds is our graduation rate and Star Renaissance scores.

## Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

2024 Eligibility and Participation in Differentiated Assistance:

The Santa Cruz COE continued to be eligible to participate in Differentiated Assistance based on the 2024 Dashboard based on meeting the criteria for the English Learner Progress Indicator for EL and LTEL student groups, the Grad Rate Indicator for EL, LTEL, and Students with Disabilities, and the College and Career Indicator for EL, LTEL and Students with Disabilities. Our COE continues to partner with a consortium of COEs and the CA Department of Education to work together to discuss our work to improve student outcomes.

2023 Eligibility Used to Create the Three-Year LCAP Plan from the 2023-2024 LCAP:

The Santa Cruz County Office of Education is eligible and participates in Differentiated Assistance because of the Graduation Rate and the CCI for the following student groups, English Learners, foster youth, Hispanic, and socioeconomically disadvantaged. White students were

identified in the red for ELA, Math, and Graduation Rate. Our COE partners with a consortium of COEs and the CA Department of Education to work together to discuss our work to improve student outcomes. Our current work is focused on the Graduation Rate and the CCI, including analyzing data, improving our efforts to have a grad plan for each student, and increasing dual-enrollment, college and career exploration, and career technical education.

The Santa Cruz County Special Education program was identified for Additional Targeted Support and Improvement (ATSI) for Chronic Absenteeism for students with disabilities because all but one indicator on the CA Dashboard are red. It is important to note that this student group only has two indicators that generate a rating on the CA Dashboard. The other category is suspensions and they are blue. 100% of students in this program have disabilities. The special education program at the COE is a regional program that supports students from local school districts. The special education department is looking into the data to disaggregate the reason for absences and collaborate more closely with school districts. The regional program does support students with medical conditions that make it challenging to attend daily but as a team they are working to find out the reasons why students are chronically absent. Outreach to the families is also happening to promote student attendance and learn more about the challenges to attending.

## Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

### ***Schools Identified***

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Not Applicable

### ***Support for Identified Schools***

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

### ***Monitoring and Evaluating Effectiveness***

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

# Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
Parents/Guardians	We invite and promote family engagement through individual student conferences, annual surveys, community engagement events, and our ELAC, DELAC, and SSC groups. Additionally, our families overwhelmingly report that they are able to connect with school teams. Our surveys this year happened throughout the Fall of 2024 in order to get the most up-to-date information. Family meetings happened in both the fall and spring.
Teachers/Support Staff/Administrators/Principal/local bargaining units	Our educational team played a crucial role in reviewing, analyzing, and providing input for our LCAP. Similar to family engagement, we have annual surveys, regular meetings, and we have open lines of communication to continuously engage and discuss progress on specific actions.
Students	Students are at the core of our programs and were engaged through classroom activities, surveys, and student conferences.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

During the 24-25 school year we consulted with all of our educational partners including students, teachers, support staff, families, administrators, principals, local bargaining units and our Superintendent of Schools. We engaged with educational partners in a myriad of ways including local surveys, community meetings, student discussions in class, and a portion of our professional development time was dedicated to program evaluation and reflecting on our goals and actions. Our parent groups including our Parent Advisory Committee, English Learner Advisory Committee (ELAC), District English Learner Advisory Committee (DELAC), and School Site Council (SSC) were all partners in our evaluation of our goals and actions. Our department works closely with our SELPA, attending monthly meetings as well as consulting directly with our Executive Director of SELPA. Our small programs also have many opportunities for dialogue both formally through conferences and informally through virtual and in-person conversations. Input was gathered specifically for our Santa Cruz County

Court School for the Equity Multiplier funds and the educational partners for our Santa Cruz County Court School were included in all of our feedback opportunities. Our educational partners highlighted the fact that our programs have many wonderful things in place to connect our students to resources and for support but that with more dedicated staff members we could amplify our work and support increased graduation rate as well as dual enrollment opportunities for our students. Our engagement efforts solidified the need for us to continually provide a personalized learning experience that meets the unique needs of our students through staffing a robust team of educators and support staff. Additionally, our community partnerships and opportunities for students to learn in the community and gain skills for life after high school was emphasized again this year. This year, we also used our educational partner feedback to provide the input for the LREBG funding.

# Goals and Actions

## Goal

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

### State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)  
 Priority 2: State Standards (Conditions of Learning)  
 Priority 4: Pupil Achievement (Pupil Outcomes)  
 Priority 7: Course Access (Conditions of Learning)  
 Priority 8: Other Pupil Outcomes (Pupil Outcomes)

### An explanation of why the LEA has developed this goal.

The academic achievement of our students is integral to our educational organization and the way we approach learning is shaped by each unique student. We are actively engaged in continuous improvement in the areas of curriculum and instruction and this goal, along with our other goals and actions are shaped with the voices of our community. Each goal is rooted in equity, inclusive practices, and honors each of our learners. Each year we maintain safe school facilities, appropriately placed teachers, and offer a relevant and engaging continuum of educational opportunities to meet the needs of our students. The metrics and actions chosen for this goal provide us with the data needed to measure whether or not we are promoting and sustaining an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Ensure student access and support to education by hiring and retaining teachers as measured locally (Priority 1).	As of the end of the 23-24 school year we had 44 teachers with cleared credentials and 3 who are interns or have a permit.	For the 24-25 school year we had 49 teachers with cleared credentials and 3 who are interns or have a permit.		Five or fewer teachers on permits.	No difference

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.2	Ensure student access and support to education by students having standards-aligned instructional materials and course of study as measured locally (Priority 1 and 8).	100% of students have access to standards-aligned instructional materials.	100% of students have access to standards-aligned instructional materials.		100% of students have access to standards-aligned instructional materials.	No difference
1.3	Ensure student access to education by maintaining 100% school facilities as measured through SARC (Priority 1).	100% of school facilities are maintained and in good repair as measured through the SARC.	100% of school facilities are maintained and in good repair as measured through the SARC.		100% of school facilities are maintained and in good repair as measured through the SARC.	No difference
1.4	Self reflection questions 1 and 2 of the implementation of SBE Adopted Academic and Performance Standards including how programs and services will enable multilingual students to access the academic content standards and ELD Standards (Priority 2).	<p>2023 Local Indicators</p> <p>Question #1 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p> <p>Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p>	<p>2024 Local Indicators</p> <p>Question #1 ELA score=4 ELD=4 Math=4 NGSS=4 HSS=4</p> <p>Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p>		<p>Question #1 Maintain 3 or 4 in all sections.</p> <p>Question #2 Maintain 3 or 4 in all sections.</p>	Improved in question one by one point for ELD, NGSS, and HSS and maintained for question two.
1.5	Local Indicator data and survey data (Priority 7).	Local Indicator data shows all students have access to a broad course of study.	Local Indicator data shows all students have access to a broad course of study.		All students have access to a broad course of study.	No difference

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.6	English Learner reclassification rate (Priority 4).	0-8 students reclassified annually.	7 Students reclassified.		5-10 students reclassified annually	Increased to 7 students reclassified this year.
1.7	Star Renaissance student growth percentile (Priority 4).	<p>2023-2024 Star Renaissance</p> <p>Student Median Growth Percentile: Reading All: 51.63 EL: 47.92 Special Education: 63.97 Low Income: 50.54 White: 48.51</p> <p>Math All: 50.72 EL: 48.65 Special Education: 50.52 Low Income: 47.57 White: 46.31</p>	<p>2024-2025 Star Renaissance</p> <p>Student Median Growth Percentile: Reading All: 55.13 EL: 50.22 Special Education: 54.43 Low Income: 54.94 White: 56.93</p> <p>Math All: 48.72 EL: 46.91 Special Education: 49.71 Low Income: 48.85 White: 51.9</p>		<p>Student median growth percentile for Reading and Math for all students will fall within 5 percentage points of 50%. Maintain that no student group falls below 5% of the "All" group.</p>	<p>Reading: Increased SGP for our overall group, multilingual, socioeconomically disadvantaged, and White students. Decrease for our students with special needs but we did have a significant increase in the number of students with disabilities test this year.</p> <p>Math: Increase for our socioeconomically disadvantaged students and White students.</p>

## Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

In 2024-25, Goal 1 was implemented largely as planned. We focused on cultivating a love of learning in all students by offering a rigorous, engaging, and culturally responsive educational experience. Key actions such as hiring and maintaining instructional assistants, curriculum

updates and support, and specialized staff for students with special needs were carried out. Court and Community schools maintained appropriate staffing and facilities at 100% compliance per SARC, and instructional materials were available to all students. Resources were allocated to expand multilingual support and site-specific English Language Development instruction but we were unable to hire for this position for the 24-25 school year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

While most actions were implemented as anticipated, there were some material differences between planned and actual expenditures. One significant variance was the inability to hire the ELD teacher during the 24-25 school year.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The actions implemented under Goal 1 were largely effective in advancing our goal to provide a rigorous, inclusive, and engaging educational experience. Instructional Assistants contributed to improved academic outcomes, including increased English Learner reclassification rates, which rose to seven students this year. Star Renaissance scores also showed growth for most student groups, particularly among our multilingual students, socioeconomically disadvantaged students, and White students. However, there was a slight decline in reading growth percentile for students with disabilities, which may be attributed to a higher number of these students participating in assessments this year. The maintenance of school facilities remained at 100% compliance, and all students continued to have access to standards-aligned instructional materials. This year, we were unable to hire an English Language Development (ELD) teacher. However, we did lean internally on the systems we have built within Alt Ed, along with our Ed Services Department, to support our multilingual students. Overall, the actions taken have made meaningful progress toward the goal, while also highlighting areas for continued focus and improvement.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

No significant structural changes to the goal, actions, or metrics were made, but ongoing evaluation and community engagement remain crucial aspects of our LCAP.

**A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.**

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Instructional Assistants in classes to support students with high needs	Increase academic support for students with high needs to improve their personalized, rigorous, and engaging educational experience.	\$1,203,261.67	Yes

Action #	Title	Description	Total Funds	Contributing
<b>1.2</b>	Maintenance and Operations	Ensuring access to an educational experience that is personalized, rigorous, and engaging in safe and maintained facilities.	\$1,017,004.55	No
<b>1.3</b>	Special Education Coordination	Ensuring access for all students, including students with exceptional needs through case management, training, and coordination of services. This team works in conjunction with our classroom teachers and Student Services Director to ensure optimal services for our students. The Student Service Director attends local SELPA meetings and coordinates services with districts.	\$84,234.37	No
<b>1.4</b>	Curriculum	Expanding our curriculum options with more resources for our multilingual program (ELD) and providing more inclusive and relevant curriculum is an action that supports sustaining an individually-tailored rigorous and engaging educational experience that are inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.	\$167,600.00	No
<b>1.5</b>	Curriculum and instruction support and direct services to support English Language Development	Direct instruction and multilingual coordination and support focusing on personalized instruction to meet the language acquisition needs of our students. The position will work to ensure language acquisition programs are implemented and evaluated to promote student success.	\$161,754.25	Yes
<b>1.6</b>	Instructional staff and administrators for Court and Community Schools	Maintaining staffing costs for certificated staff and administrators for our programs with all staff appropriately placed and credentialed to ensure we are meeting our goal of promoting and sustaining an individually-tailored rigorous and engaging educational experience that are inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.	\$9,148,538.08	No

# Goals and Actions

## Goal

Goal #	Description	Type of Goal
2	Support all students in developing healthy social, emotional, and physical well-being by providing safe, supportive learning environments and engaging activities geared towards self-awareness, positive relationships, and healthy habits.	Broad Goal

State Priorities addressed by this goal.

Priority 5: Pupil Engagement (Engagement)  
Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

Enhancing our social and emotional supports of students was voiced as a priority of our educational partners. Having access to counselors was mentioned throughout community feedback as a positive aspect of our programs and our students, staff, and families believe it is an integral part of our programs that needs to continue to strengthen. Meeting students where they are, utilizing trauma-informed practices, being a restorative-based organization, and honoring the unique and diverse students who participate in our programs is fundamental to our programs. The metrics and actions we have chosen for this goal provide us with the data needed to measure whether or not we are sustaining safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Graduation Rate from the CA School Dashboard (Priority 5).	According to the 2023 Dashboard, our SC Community Dashboard shows a four year grad rate of 67% and 86.6% for our one year cohort.	According to the 2024 Dashboard, our SC Community Dashboard shows a four year grad rate of 72.7% and the one year grad rate was 89.9%.		One year grade rate will remain at or above 85% and four year grad rate above 70%.	The four year rate increased 5.7% and the one-year increased 3.3%.
2.2	Chronic Absenteeism data for the Santa Cruz County Special Education program (Priority 5).	According to the 2023 Dashboard, the chronic absenteeism rate is 72%.	According to the 2024 Dashboard, the chronic absenteeism rate was 52.8%.		Decrease Chronic Absenteeism rate to 50%.	The Chronic Absenteeism rate decreased 19.2%.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.3	Local student survey data regarding school climate (Priority 6).	84.2%, of our students report feeling safe at school, with 13.7% neutral according to our 23-24 local survey.	According to our current 24-25 survey, 87% of students report feeling safe at school, with 9.4% not having an opinion.		Increase to 85% or above for students feeling safe at school.	Safety survey data increased 2.8%.
2.4	Local student survey data regarding access to counseling (Priority 6).	84% of students report having access to counseling with 12.8% neutral according to our 23-24 local survey.	According to our current 24-25 survey, 83.3% of our students report having access to counseling with 13.2% not having an opinion.		Increase to 85% or above for students having access to counseling.	Access to counseling survey data decreased 0.7%.

## Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Goal 2 was implemented successfully in the 2024-25 school year, with a sustained focus on supporting students' social, emotional, and physical well-being. Actions such as counseling services, professional development, and the provision of supplemental food and clothing were carried out as planned. The counseling team continued to offer counseling, coordinate services for high-need students, and serve as a vital part of school climate improvement efforts. Communication strategies to reduce chronic absenteeism were implemented through the Special Education department, and students and families were better informed about the importance of attendance. Staff across sites participated in ongoing professional development to better understand and meet students' mental health needs. Community feedback and student survey data affirmed that these supports were felt and valued.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

While most actions proceeded according to plan, there were notable increases in actual costs associated with staffing for our counseling team. Conversely, there were no significant material reductions or underspending and all planned services were delivered. These adjustments, while not anticipated in the original budget, were necessary to meet increased student needs and maintain the quality of support.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The implemented actions under Goal 2 proved effective in supporting student well-being. Graduation rates improved significantly, with the four-year rate increasing by 5.7% and the one-year rate rising by 3.3%. Chronic absenteeism within the Special Education program decreased by 19.2%, suggesting that improved family communication and support systems had a positive impact. Student perceptions of school safety increased by 2.8%, indicating that investments in counseling, trauma-informed practices, and access to basic needs were reinforcing a supportive climate. While the percentage of students who reported access to counseling decreased slightly by 0.7%, this may be due to varying interpretation of access or changing survey participation. The continued presence of counselors and support staff has proven to be a cornerstone of the school climate work and student engagement strategy, especially for students with high needs.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

No significant changes will be made to Goal 2 or its related actions, metrics, or target outcomes for the coming year. Ongoing professional development and survey feedback will guide refinements to ensure that our services remain responsive and equitable. Additional attention may be given to improving communication around the availability and accessibility of counseling services, given the slight dip in reported access. Overall, the current strategies are yielding positive results and will remain in place with minor adjustments as needed.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

## Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Counselors	Counselors who principally support the mental health needs and growth of students with high needs. The counselors provide individual and group counseling as well as coordinate and manage services of the students which helps us meet our goal of supporting the social and emotional needs and growth of our students.	\$1,570,279.83	Yes
2.2	Supplemental food and clothing	Supplemental food and clothing principally directed to support our socioeconomically disadvantaged students which sustains a safe, engaging, and inclusive learning environments for students.	\$111,879.54	Yes

Action #	Title	Description	Total Funds	Contributing
<b>2.3</b>	Professional development-Mental Health	<p>Professional development focused on supporting the mental health needs of students in our programs to sustain safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students.</p> <ul style="list-style-type: none"> <li>-Trauma-informed practices</li> <li>-Restorative practices</li> <li>-Counseling access</li> <li>-Access to community supports</li> <li>-Case management</li> <li>-Instructional practices</li> <li>-Curriculum resources</li> <li>-Community building</li> </ul>		No
<b>2.4</b>	Communication regarding attendance at the Santa Cruz County Special Education program	Increase communication with families regarding student absences and the importance of attending school. Notify the student's district of residence when the student has been absent for ten days and hold an amendment IEP meeting to discuss barriers and obstacles to attending school. Inform families of their right to district transportation to school if they are not utilizing it.		No

# Goals and Actions

## Goal

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

State Priorities addressed by this goal.
Priority 3: Parental Involvement (Engagement) Priority 4: Pupil Achievement (Pupil Outcomes) Priority 5: Pupil Engagement (Engagement) Priority 6: School Climate (Engagement) Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.
All of our educational partners expressed wanting to continue to strengthen community based learning opportunities and our relationships with families and the community. Our students especially noted that they want more opportunities for field trips and to learn in the community and increase dual enrollment. We are committed to strengthen our community partnerships and our relationship with families. The metrics and actions we have chosen related to this goal will provide us with the data needed to measure whether or not we are partnering with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Graduation Rate from the CA School Dashboard (Priority 5).	According to the 2023 Dashboard, our SC Community Dashboard shows a four year grad rate of 67% and 86.6% for our one year cohort.	According to the 2024 Dashboard, our SC Community Dashboard shows a four year grad rate of 72.7% and the one year grad rate was 89.9%.		One year grade rate will remain at or above 85% and four year grade rate above 70%.	The four year rate increased 5.7% and the one-year increased 3.3%.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.2	Local survey data measuring if families are able to connect with school staff when needed (Priority 3).	96.4% of families report they can reach staff if they need to, Fall 2023.	94.9% of families report they can reach staff if they need to according to our 24-25 survey.		90% or more of families report they can reach staff if they need to.	Survey data regarding reaching school staff decreased 1.5%.
3.3	Local survey data measuring if students have access and support for dual enrollment and job/career (Priority 5).	0% because baseline to be set 2024-2025.	84.5% of students report having access to enrolling in community college courses according to our 24-25 survey.		75% or more report having access to support for college and career success.	Baseline set 24-25 at 84.5%.
3.4	Local survey measuring impact/access of community enrichment activities (Priority 5).	0% because baseline to be set 2024-2025.	64.7% of students responded having access to community based organization activities.		75% or more report having a access to community based organization activities and a positive impact.	Baseline set 24-25 at 64.7% for access to community based organization activities and 61.6% report having a very positive impact with 24.5 not having an opinion.

## Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Goal 3 was successfully implemented during the 2024–25 school year, focusing on enhancing college and career readiness and strengthening partnerships with families and community organizations. The community, parent, and family engagement team worked closely with students and families, ensuring meaningful participation in school activities and support services. The College and Career team played a central role in helping students access dual enrollment opportunities, navigate college pathways, and explore potential careers. Additionally, contracts with community organizations and student leadership initiatives were implemented to cultivate empowerment, skill-building, and postsecondary preparedness. Student and family feedback, along with survey results, affirmed the relevance and value of these efforts.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

While most actions were implemented as intended, there were material differences due to increased costs in staffing within our community engagement team and college and career support team. The actual expenditures for these positions exceeded initial budget projections, but the investment supported engagement across all sites. No planned actions were cut or reduced as a result, and these adjustments were aligned with our priorities.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The actions under Goal 3 were highly effective in strengthening college, career, and community readiness. Student survey data showed that 84.5% reported access to community college dual enrollment opportunities, and 64.7% reported access to community-based enrichment activities, with 61.6% stating that these activities had a very positive impact. Graduation rates also improved, reflecting the support systems put in place. Furthermore, 94.9% of families reported they could reach staff when needed, demonstrating the effectiveness of our family engagement efforts. The College and Career team’s work resulted in increased student participation in dual enrollment and job readiness activities, while partnerships with community organizations enriched students’ educational experience and social development.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

No significant structural changes are planned for Goal 3 in 2025–26. The goal, metrics, and actions remain appropriate and relevant, given the positive trends observed.

**A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.**

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Community, parent, and family engagement team	Site leaders who coordinate family and community engagement specifically focusing on students with high needs and families. These leaders conduct outreach to families often marginalized ensuring their voices are heard, conduct intakes with families, coordinate meetings, and support students. This action supports our goal to partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.	\$1,266,391.94	Yes

Action #	Title	Description	Total Funds	Contributing
<b>3.2</b>	College and Career Support	Team dedicated to supporting students through the dual enrollment process as well as connecting students to jobs. This team focuses on students with high needs throughout our programs.	\$561,133.11	Yes
<b>3.3</b>	Student Leadership and Empowerment	<p>This action supports our goal to partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students. Coordinate with our Santa Cruz COE Student Leadership and Engagement team to promote student participation in countywide groups that empower and connect our youth.</p> <ul style="list-style-type: none"> <li>-Youth for Environmental Action</li> <li>-Countywide Black Student Union</li> <li>-Youth Arts Council</li> <li>-Civic Summit</li> <li>-LGBTQ+ student groups</li> </ul>		No
<b>3.4</b>	Contracts with community organizations	Contracts with community organizations to support school engagement, youth empowerment, and wellness activities supporting students with high needs.	\$201,426.12	Yes

# Goals and Actions

## Goal

Goal #	Description	Type of Goal
4	The Santa Cruz County Office of Education will coordinate the countywide plan for expelled youth and services countywide for foster youth.	Broad Goal

State Priorities addressed by this goal.

Priority 9: Expelled Pupils – COEs Only (Conditions of Learning)

Priority 10: Foster Youth – COEs Only (Conditions of Learning)

An explanation of why the LEA has developed this goal.

This goal represents not only a required action of COEs but the commitment of our educational community to decrease expulsions, learn about and implement best practices, mitigate the need for expulsions and analyze data to address disparities in expulsions. The metrics and actions included in this goal will provide us with the data needed to measure whether or not we are fulfilling our commitment to follow-through with the countywide plan for expelled youth and support the educational needs of expelled youth throughout our county. The Foster Youth Services Coordinating Program ensures that the COE and districts collaborate to provide services to Foster Youth, minimize school placement changes, provide transition services between schools when placement changes happen, create and coordinate countywide transportation plan, and create and maintain a robust team of advocates. The metric and actions developed related to the progress of this goal provide us with the data needed to measure our coordination of services for Foster Youth students in our Court and Community Schools and districts throughout our county.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	Countywide Plan for Expelled Youth (Priority 9).	Fully implement the countywide plan for expelled youth.	Fully implement the countywide plan for expelled youth.		Fully implement the countywide plan for expelled youth.	No difference.
4.2	MOU with districts (Priority 10).	Fully implement MOU with districts to support Foster Youth coordination.	Fully implement MOU with districts to support Foster Youth coordination.		Fully implement MOU with districts to support Foster Youth coordination.	No difference.

## Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Goal 4 was fully implemented in 2024–25 and reflects the COE’s strong commitment to coordinating services for expelled youth and foster youth across the county. The Student Services Department facilitated monthly Countywide Student Services Directors meetings, which focused on sharing best practices and collaboratively addressing expulsion mitigation. Alternative Education administrators conducted timely intake meetings for expelled youth, ensuring seamless transitions into appropriate educational programs. For foster youth, liaisons and the program coordinator provided ongoing case management, coordinated services, and facilitated transition planning. Additionally, professional development opportunities were offered to Court and Community School staff to improve outcomes for foster youth and students in transition.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no significant material differences between budgeted and actual expenditures for Goal 4.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The actions under Goal 4 were effective in meeting the objective of supporting expelled and foster youth. Both key metrics, including the full implementation of the Countywide Plan for Expelled Youth and the Memorandum of Understanding (MOU) with districts to coordinate Foster Youth services, were achieved without any noted deviation from baseline or prior outcomes. The coordination of timely intake meetings and individualized support for expelled youth ensured they were placed in educational programs that addressed both academic and social-emotional needs. Meanwhile, the Student Services Department, including the foster youth services coordinating program, continued to serve as a critical hub for service alignment, stability planning, and advocacy, ensuring students received continuity in their educational experience.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

No substantive changes will be made to Goal 4 for the 2025–26 year. The existing goal, metrics, and actions remain relevant and effective in addressing the legal and educational obligations of the COE related to expelled and foster youth.

**A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.**

## Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Countywide Student Services Directors Meetings	Facilitated by our Student Services Department and held monthly with discussions focusing on best practices to mitigate the need for expulsions. These meetings are essential to our efforts of coordinating services countywide and continuously improving practices related to the mitigation of suspensions and expulsions and supporting the needs of expelled students.		No
4.2	Intakes for youth who are expelled	The Alternative Education administrators ensure coordination, intakes, and quick transitions for expelled youth that will be served through our programs. These intake meetings are part of the countywide plan for expelled youth and are critical to meeting the needs of expelled students and ensuring appropriate placement.		No
4.3	Foster Youth Education Liaisons and Coordinator	Foster Youth Education Liaisons and Coordinator to provide case management, professional development, coordination of services, and specific supports to students. This action goes above and beyond ensuring coordination of services for Foster Youth students in our Court and Community Schools and districts throughout our county through excellent collaboration.	\$31,151.82	No
4.4	Professional Development and support	Professional development and tailored support for our Court and Community School students and staff to support our foster youth and students in transition. Professional development opportunities include personalized support for best practices.		No

# Goals and Actions

## Goal

Goal #	Description	Type of Goal
5	The Santa Cruz County Court School will increase college and career readiness by increasing staff to support dual enrollment efforts and career exploration.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 5: Pupil Engagement (Engagement)
- Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

We received equity multiplier funds for our Santa Cruz County Court School. The college and career indicator was very low for our school and we will increase staff dedicated to dually enrolling our students in our court school program.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
5.1	Number of students in our court school successfully completing at least one college course.	0 socioeconomically disadvantaged students as baseline will be set in 2024-2025.	2 students were successfully dually enrolled.		5 or more socioeconomically disadvantaged students Santa Cruz County Court students will take college courses each year.	Increased by 2 students.

## Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.  
A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Goal 5, focused on increasing college and career readiness at the Santa Cruz County Court School, was effectively implemented in 2024–25 as part of the Equity Multiplier initiative. The primary strategy was to staff a College and Career Counselor to work directly with socioeconomically disadvantaged students. This staff member provided individualized guidance on dual enrollment processes, coordinated

with postsecondary institutions, and helped students explore career options. The implementation was smooth, and the presence of a counselor helped foster consistent student support and follow-through.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no significant material differences between budgeted and actual expenditures for this goal.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The actions under Goal 5 demonstrated promising results. Two students from the Court School successfully enrolled in college courses, establishing a baseline and signaling progress toward the goal of having five or more students participate annually. While modest in number, this shift represents a significant step forward for our very small program. The success reflects both the increased capacity from dedicated staffing and students’ growing confidence in their postsecondary potential. Anecdotal feedback from students and staff also highlighted how these efforts helped students begin to see college as a viable and accessible path.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

No changes will be made to Goal 5 or its associated actions for the coming year.

**A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.**

Actions

Action #	Title	Description	Total Funds	Contributing
5.1	College and Career Support	College and Career Counselor who is specifically working with our students in our Santa Cruz County Court program, all of whom are considered socioeconomically disadvantaged, to increase access and support for dual enrollment and career exploration.	\$98,600.00	No

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2025-26]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$2,893,572	\$

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
26.579%	0.000%	\$0.00	26.579%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

## Required Descriptions

### LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.1	<p><b>Action:</b> Instructional Assistants in classes to support students with high needs</p> <p><b>Need:</b> As noted in the Reflections Section under annual performance, our White students are in the red for ELA and Math and our English Learners and Socioeconomically Disadvantaged students are in the orange and all student groups are performing below</p>	To address these needs we will provide additional staff members in classrooms with students with high needs to individually support them. This action is focused towards our students with high needs, however, all students will benefit.	We expect our local Star Renaissance data to continue to show reduced disparities between student group performance.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>standard. Our Foster Youth group was too small of a number to have a color.</p> <p><b>Scope:</b> LEA-wide</p>		
<b>1.5</b>	<p><b>Action:</b> Curriculum and instruction support and direct services to support English Language Development</p> <p><b>Need:</b> When analyzing our data, both student achievement data and stakeholder feedback from the staff, there exists a clear need for additional curriculum and instructional support of students with high needs throughout our programs, particularly our English Learners. Our staff also voiced wanting more support for ELD curriculum and instruction and this aligned with the academic data that we have.</p> <p><b>Scope:</b> LEA-wide</p>	This action will specifically work to address the identified needs of our multilingual students through direct instruction and supporting staff on effective instructional practices and curriculum implementation. Since the support is intended to impact academic achievement and english language development across all sites, it will be provided on an LEA wide basis.	We expect this curriculum and instruction focus for our English Language Learners to positively impact our reclassification rates.
<b>2.1</b>	<p><b>Action:</b> Counselors</p> <p><b>Need:</b> Maintaining and improving access to counseling, specifically for high needs students has been voiced by our local community.</p>	Providing counseling to students with high needs, including recruiting and retaining biliterate counselors, promotes a more safe and supportive learning environment. We strategically place counselors at sites with students with high needs. This action is focused towards our students with high needs, however, all students will benefit from having counselors at their sites.	We expect a positive impact on the percentage of students who have access to counseling.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<b>Scope:</b> LEA-wide		
<b>2.2</b>	<p><b>Action:</b> Supplemental food and clothing</p> <p><b>Need:</b> Our educational partners have voiced through meetings that having food and clothing available for students and school teams is crucial to creating a safe and supportive environment. Students need to have comfortable, school attire and not be hungry when trying to learn.</p> <p><b>Scope:</b> LEA-wide</p>	Food is not only essential to learning it provides comfort and an opportunity for connection. School-appropriate clothing such as school sweatshirts, shirts, pants, and hats are provided to those in need. Providing food and clothing increases the feeling of being safe and supported at school.	School safety metric will maintain or increase in-part because of the additional food and clothing.
<b>3.1</b>	<p><b>Action:</b> Community, parent, and family engagement team</p> <p><b>Need:</b> Engaging our families of students with high needs is integral to the success of our students. Our community has expressed the importance of our supportive staff who are available and responsive.</p> <p><b>Scope:</b> LEA-wide</p>	This team works with high-needs families across all of our sites to bring their voices to the conversation, engage families in school activities and decisions, and partner with them on their student's education. This action is intended to impact the connection between schools and the families of students with high needs across all sites and all families will benefit from having this team however, certain engagement events and outreach are geared principally towards our students with high needs.	Local survey data measuring the percentage of families who are able to connect with school staff.
<b>3.2</b>	<p><b>Action:</b> College and Career Support</p>	The College and Career coordinator and team will support systems and direct support to individual students to enroll and successfully complete	Percentage of students who have access and

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p><b>Need:</b> According to the Dashboard and local data students with high needs are not taking college courses at the same rate as their peers.</p> <p><b>Scope:</b> LEA-wide</p>	college courses. Since this action is intended to increase dual enrollment success for our high needs students it will be implemented across all sites, however, certain aspects, such as having more intensive support will be directed towards students with high needs.	support to dual enrollment classes.
3.4	<p><b>Action:</b> Contracts with community organizations</p> <p><b>Need:</b> Through our local surveys and voiced through community meetings our educational partners have expressed a need to continue offering engaging activities through community based organizations, specifically focusing on engaging with our students socioeconomically disadvantaged students. These opportunities emphasize empowerment and soft skills which can lead to internships, self-empowerment, and increased wellness.</p> <p><b>Scope:</b> LEA-wide</p>	Community based programs bring a myriad of experiences to our youth that otherwise might not have been possible. These programs not only provide engagement and empowerment, they also connect the student with school and support their overall academic progress. This action is provided on an LEA wide basis and while the learning opportunities will benefit all students this action is geared to impact our students with high needs.	Local survey measuring impact/access of community enrichment activities

**Limited Actions**

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
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For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

The Santa Cruz COE does not have any limited actions.

**Additional Concentration Grant Funding**

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

The Santa Cruz County Office of Education estimates that our unduplicated count will be just under 55%.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students		
Staff-to-student ratio of certificated staff providing direct services to students		

2025-26 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	\$10,886,742.00	2,893,572	26.579%	0.000%	26.579%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$15,507,869.09	\$84,234.37	\$0.00	\$31,151.82	\$15,623,255	\$14,026,745.07	\$1,596,510.21

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Instructional Assistants in classes to support students with high needs	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Ongoing	\$1,203,261.67	\$0.00	\$1,203,261.67				\$1,203,261.67	
1	1.2	Maintenance and Operations	All	No				Ongoing	\$0.00	\$1,017,004.55	\$1,017,004.55				\$1,017,004.55	
1	1.3	Special Education Coordination	Students with Disabilities	No			All Schools		\$84,234.37	\$0.00		\$84,234.37			\$84,234.37	
1	1.4	Curriculum	All	No			All Schools	Ongoing	\$0.00	\$167,600.00	\$167,600.00				\$167,600.00	
1	1.5	Curriculum and instruction support and direct services to support English Language Development	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income		Ongoing	\$161,754.25	\$0.00	\$161,754.25				\$161,754.25	
1	1.6	Instructional staff and administrators for Court and Community Schools	All Students with Disabilities	No					\$9,148,538.08	\$0.00	\$9,148,538.08				\$9,148,538.08	
2	2.1	Counselors	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		\$1,570,279.83	\$0.00	\$1,570,279.83				\$1,570,279.83	
2	2.2	Supplemental food and clothing	Low Income	Yes	LEA-wide	Low Income	All Schools		\$0.00	\$111,879.54	\$111,879.54				\$111,879.54	
2	2.3	Professional development-Mental Health	All	No			All Schools									
2	2.4	Communication regarding attendance at the Santa Cruz County Special Education program	Students with Disabilities	No			Specific Schools: Santa Cruz County Special									

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
							Education									
3	3.1	Community, parent, and family engagement team	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		\$1,266,391.94	\$0.00	\$1,266,391.94				\$1,266,391.94	
3	3.2	College and Career Support	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income			\$561,133.11	\$0.00	\$561,133.11				\$561,133.11	
3	3.3	Student Leadership and Empowerment	All	No												
3	3.4	Contracts with community organizations	Low Income	Yes	LEA-wide	Low Income	All Schools		\$0.00	\$201,426.12	\$201,426.12				\$201,426.12	
4	4.1	Countywide Student Services Directors Meetings	All	No			All Schools									
4	4.2	Intakes for youth who are expelled	Expelled Youth	No			All Schools									
4	4.3	Foster Youth Education Liaisons and Coordinator	Foster Youth	No			All Schools		\$31,151.82	\$0.00				\$31,151.82	\$31,151.82	
4	4.4	Professional Development and support	Foster Youth and Students in Transition	No												
5	5.1	College and Career Support	Santa Cruz County Court School Students	No			Specific Schools: Santa Cruz County Court		\$0.00	\$98,600.00	\$98,600.00				\$98,600.00	

# 2025-26 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$10,886,742.00	2,893,572	26.579%	0.000%	26.579%	\$5,076,126	0.000%	46.627 %	<b>Total:</b>	\$5,076,126
								<b>LEA-wide Total:</b>	\$5,076,126.46
								<b>Limited Total:</b>	\$0.00
								<b>Schoolwide Total:</b>	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Instructional Assistants in classes to support students with high needs	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,203,261.67	
1	1.5	Curriculum and instruction support and direct services to support English Language Development	Yes	LEA-wide	English Learners Foster Youth Low Income		\$161,754.25	
2	2.1	Counselors	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,570,279.83	
2	2.2	Supplemental food and clothing	Yes	LEA-wide	Low Income	All Schools	\$111,879.54	
3	3.1	Community, parent, and family engagement team	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,266,391.94	
3	3.2	College and Career Support	Yes	LEA-wide	English Learners Foster Youth Low Income		\$561,133.11	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.4	Contracts with community organizations	Yes	LEA-wide	Low Income	All Schools	\$201,426.12	

# 2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$12,390,711.95	\$14,026,233.34

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Instructional Assistants in classes to support students with high needs	Yes	\$926,065.11	\$1,323,901.94
1	1.2	Maintenance and Operations	No	\$655,086.90	\$555,451.25
1	1.3	Special Education Coordination	No	\$80,222.93	\$80,104.12
1	1.4	Curriculum	No	\$148,000.00	\$107,341.24
1	1.5	Curriculum and instruction support and direct services to support English Language Development	Yes	\$110,000.00	\$0.00
1	1.6	Instructional staff and administrators for Court and Community Schools	No	\$8,260,176.66	\$8,824,977.66
2	2.1	Counselors	Yes	\$530,430.84	\$920,583.30
2	2.2	Supplemental food and clothing	Yes	\$115,798.37	\$112,193.37
2	2.3	Professional development-Mental Health	No	0	0.00
2	2.4	Communication regarding attendance at the Santa Cruz County Special Education program	No	0	\$0.00
3	3.1	Community, parent, and family engagement team	Yes	\$854,068.53	\$1,166,673.22

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.2	College and Career Support	Yes	\$398,853.18	\$558,760.07
3	3.3	Student Leadership and Empowerment	No	0	\$0.00
3	3.4	Contracts with community organizations	Yes	\$165,276.43	\$211,212.01
4	4.1	Countywide Student Services Directors Meetings	No	0	\$0.00
4	4.2	Intakes for youth who are expelled	No	0	\$0.00
4	4.3	Foster Youth Education Liaisons and Coordinator	No	\$6,736.00	\$25,038.16
4	4.4	Professional Development and support	No	0	0
5	5.1	College and Career Support	No	139,997.00	\$139,997.00

# 2024-25 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
4,292,342	\$3,100,492.46	\$4,293,323	(\$1,192,831.45)	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Instructional Assistants in classes to support students with high needs	Yes	\$926,065.11	\$1,323,901.94		
1	1.5	Curriculum and instruction support and direct services to support English Language Development	Yes	\$110,000.00	\$0.00		
2	2.1	Counselors	Yes	\$530,430.84	\$920,583.30		
2	2.2	Supplemental food and clothing	Yes	\$115,798.37	\$112,193.37		
3	3.1	Community, parent, and family engagement team	Yes	\$854,068.53	\$1,166,673.22		
3	3.2	College and Career Support	Yes	\$398,853.18	\$558,760.07		
3	3.4	Contracts with community organizations	Yes	\$165,276.43	\$211,212.01		

# 2024-25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
10,355,570.00	4,292,342	0	41.450%	\$4,293,323	0.000%	41.459%	\$0.00	0.000%

# Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

*For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [LCFF@cde.ca.gov](mailto:LCFF@cde.ca.gov).*

## Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
    - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statutes of 2024.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

# Plan Summary

## ***Purpose***

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

## **Requirements and Instructions**

### **General Information**

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

### **Reflections: Annual Performance**

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

*EC* Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of *EC* Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
  - If the LEA has unexpended LREBG funds the LEA must provide the following:
    - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
    - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
      - An explanation of how the action is aligned with the allowable uses of funds identified in [EC Section 32526\(c\)\(2\)](#); and
      - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by [EC Section 32526\(d\)](#).
        - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the [LREBG Program Information](#) web page.
    - Actions may be grouped together for purposes of these explanations.
    - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
  - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by *EC* Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs.

### **Reflections: Technical Assistance**

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

## Comprehensive Support and Improvement

An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

### Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

### Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

### Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

## Engaging Educational Partners

### *Purpose*

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

## Requirements

### *Requirements*

**School districts and COEs:** [EC Section 52060\(g\)](#) and [EC Section 52066\(g\)](#) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,

- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

**Charter schools:** [EC Section 47606.5\(d\)](#) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the [CDE's LCAP webpage](#).

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see [Education Code Section 52062](#);
  - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see [Education Code Section 52068](#); and
- For charter schools, see [Education Code Section 47606.5](#).

- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

## Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

### Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

### Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:
  - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
  - Inclusion of metrics other than the statutorily required metrics
  - Determination of the target outcome on one or more metrics
  - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
  - Inclusion of action(s) or a group of actions
  - Elimination of action(s) or group of actions
  - Changes to the level of proposed expenditures for one or more actions
  - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
  - Analysis of effectiveness of the specific actions to achieve the goal
  - Analysis of material differences in expenditures
  - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
  - Analysis of challenges or successes in the implementation of actions

## Goals and Actions

### *Purpose*

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

### *Requirements and Instructions*

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that

is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
  - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

**Requirement to Address the LCFF State Priorities**

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The [LCFF State Priorities Summary](#) provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

**Focus Goal(s)**

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

**Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding**

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

- (A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and
- (B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school’s educators, if applicable.
- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school’s educators.
  - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,
  - The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school’s educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
  - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

**Note:** [EC Section 42238.024\(b\)\(1\)](#) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

**Broad Goal**

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.

- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

#### Type of Goal

Identify the type of goal being implemented as a Broad Goal.

#### State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

#### An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

### Maintenance of Progress Goal

#### Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

#### Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

#### State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

#### An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

### Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
  - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
  - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
  - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.
- **Required metrics for actions supported by LREBG funds:** To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.
  - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #
<ul style="list-style-type: none"><li>• Enter the metric number.</li></ul>
Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

## Baseline

- Enter the baseline when completing the LCAP for 2024–25.
  - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
  - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
  - Indicate the school year to which the baseline data applies.
  - The baseline data must remain unchanged throughout the three-year LCAP.
    - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
    - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
  - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

## Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
  - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

## Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.

- Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

### Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
  - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

### Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
  - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2025–26</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2026–27</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2025–26</b> and <b>2026–27</b> . Leave blank until then.

## Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. “Effective” means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

**Note:** When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as “Not Applicable.”

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
  - Include a discussion of relevant challenges and successes experienced with the implementation process.
  - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
  - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
  - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
  - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
  - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:

- The reasons for the ineffectiveness, and
- How changes to the action will result in a new or strengthened approach.

## Actions:

Complete the table as follows. Add additional rows as necessary.

### Action #

- Enter the action number.

### Title

- Provide a short title for the action. This title will also appear in the action tables.

### Description

- Provide a brief description of the action.
  - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
  - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
  - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

### Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

### Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
  - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

**Actions for Foster Youth:** School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

## Required Actions

### For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
  - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
  - Professional development for teachers.
  - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

### For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

### For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
  - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
  - These required actions will be effective for the three-year LCAP cycle.

### For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
  - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG](#)

[Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
  - Identify the action as an LREBG action;
  - Include an explanation of how research supports the selected action;
  - Identify the metric(s) being used to monitor the impact of the action; and
  - Identify the amount of LREBG funds being used to support the action.

## Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

### ***Purpose***

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

### **Statutory Requirements**

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC*

Section 52064[b][8][B]; 5 CCR Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

**LEA-wide and Schoolwide Actions**

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

**For School Districts Only**

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

**Requirements and Instructions**

Complete the tables as follows:

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

#### Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

#### Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

#### LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

#### LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

#### Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 *CCR* Section 15496(a)(7).

#### **Required Descriptions:**

#### **LEA-wide and Schoolwide Actions**

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

#### **Identified Need(s)**

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

**How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis**

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA’s unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

**Metric(s) to Monitor Effectiveness**

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

**Note for COEs and Charter Schools:** In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

**Limited Actions**

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

**Identified Need(s)**

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA’s needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

**How the Action(s) are Designed to Address Need(s)**

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

## Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.
- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

## Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
  - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
  - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
  - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
  - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

## Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

## ***Total Planned Expenditures Table***

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.  
  
See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
  - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
  - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
  - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

## Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

## Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

## Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
  - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

## LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program,

the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

***Calculations in the Action Tables***

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

**Contributing Actions Table**

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
  - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
  - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
  - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

**Contributing Actions Annual Update Table**

Pursuant to EC Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**

- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
  - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
  - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

## LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

- This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education  
November 2024



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 9.2

**Board Meeting Date:** June 26, 2025

☒

**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
John Rice, Executive Director, Alternative Education

**SUBJECT:** 2025-2026 Local Control and Accountability Plan (LCAP) of the Santa Cruz County Career Advancement Charter School

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### BACKGROUND

In accordance with California Education Code § 52062(b), the Santa Cruz County Office of Education (Santa Cruz COE) conducted a public hearing on June 12, 2025, to solicit recommendations and comments from members of the public regarding the proposed actions and expenditures in the 2025–2026 Local Control and Accountability Plan (LCAP) of the Santa Cruz County Career Advancement Charter School.

The LCAP is a critical component of California’s Local Control Funding Formula (LCFF) and outlines the goals, planned actions, and metrics for measuring progress in support of students. The plan addresses state priorities such as student achievement, engagement, school climate, and access to a broad course of study.

### FUNDING IMPLICATIONS

Included herein - Aligned with budget expenditures under LCFF

### RECOMMENDATION

Adopt the 2025–2026 Local Control and Accountability Plan of the Santa Cruz County Career Advancement Charter School

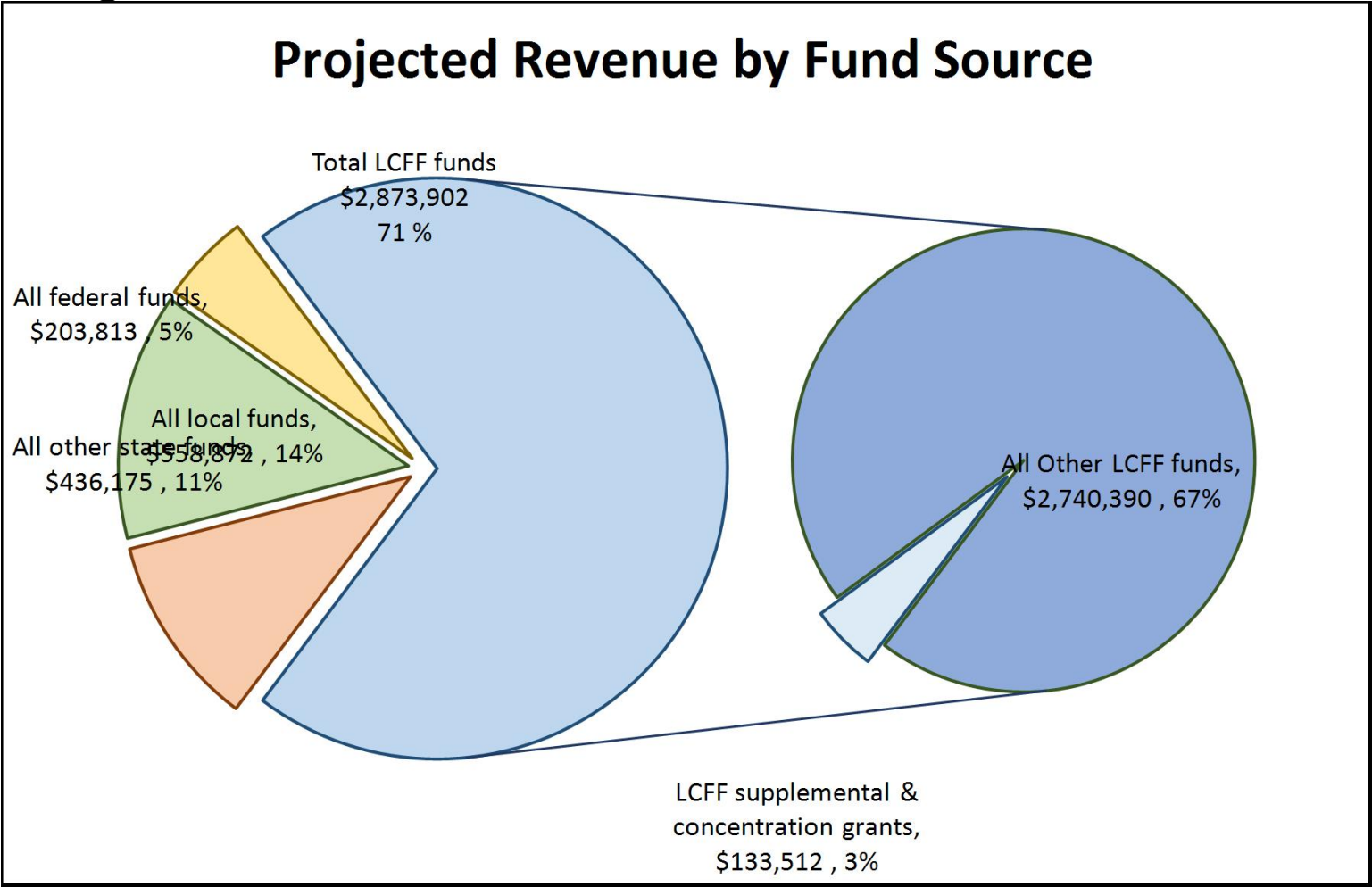


# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Career Advancement Charter, Santa Cruz County Office of Education  
 CDS Code: 44 10447 0136572  
 School Year: 2025-26  
 LEA contact information:  
 Denise Guerra-Sanson  
 Executive Director  
 dsanson@santacruzcoe.org  
 (831) 466-5680

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2025-26 School Year

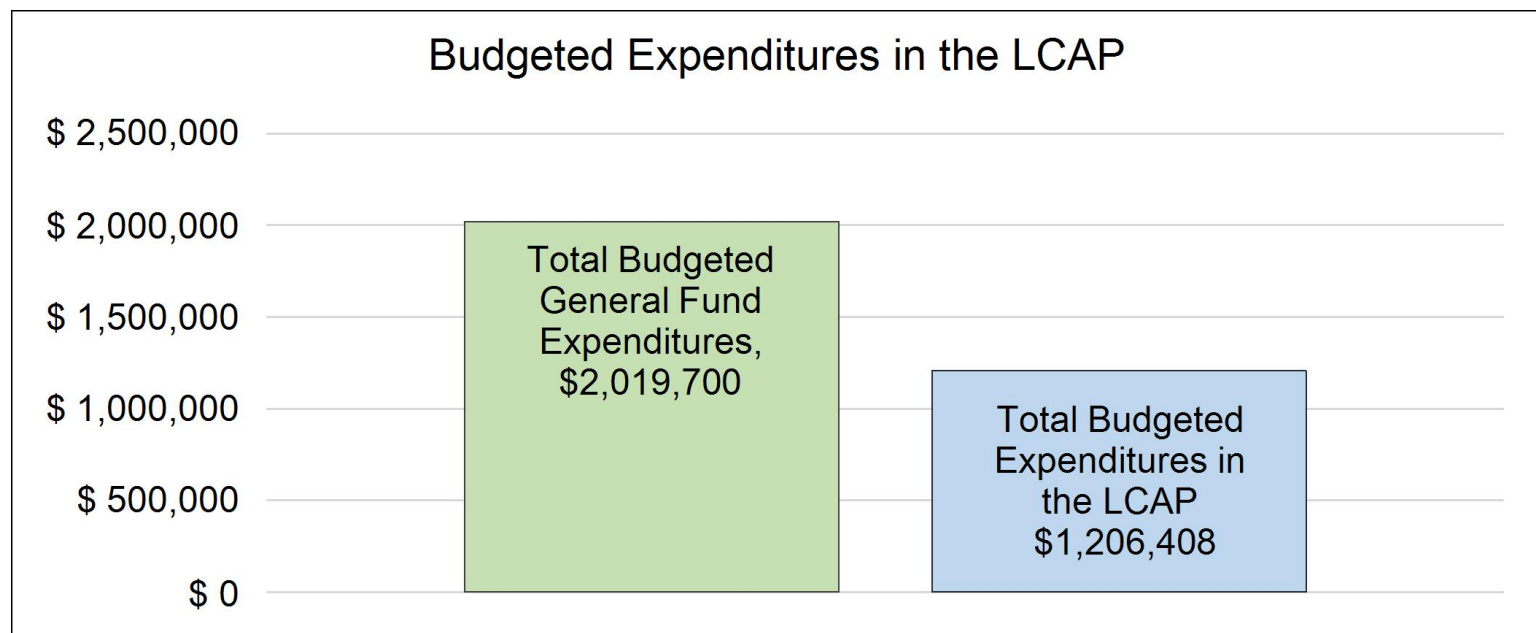


This chart shows the total general purpose revenue Career Advancement Charter, Santa Cruz County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Career Advancement Charter, Santa Cruz County Office of Education is \$4,072,762, of which \$2,873,902.00 is Local Control Funding Formula (LCFF), \$436,175.00 is other state funds, \$558,872.00 is local funds, and \$203,813.00 is federal funds. Of the \$2,873,902.00 in LCFF Funds, \$133,512.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Career Advancement Charter, Santa Cruz County Office of Education plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Career Advancement Charter, Santa Cruz County Office of Education plans to spend \$2,019,700.03 for the 2025-26 school year. Of that amount, \$1,206,408 is tied to actions/services in the LCAP and \$813,292.03 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The Career Advancement Charter's LCAP, developed with community input and aligned with state priorities, is centered on supporting students with the highest needs. While the majority of general fund expenditures are reflected in the LCAP, some expenditures are excluded because they are tied to specific grant-funded initiatives outside of the LCFF framework. CAC leverages additional funding sources, including the California Adult Education Program (CAEP) grant, Comprehensive School Improvement (CSI) funds, and AB 109 Corrections/Probation funding, to further support the LCAP goals and expand services for students. These expenditures are tracked and reported separately in accordance with state requirements. CAC administration collaborates closely with the Santa Cruz COE Fiscal Department to ensure all funds are properly accounted for and aligned with program goals.

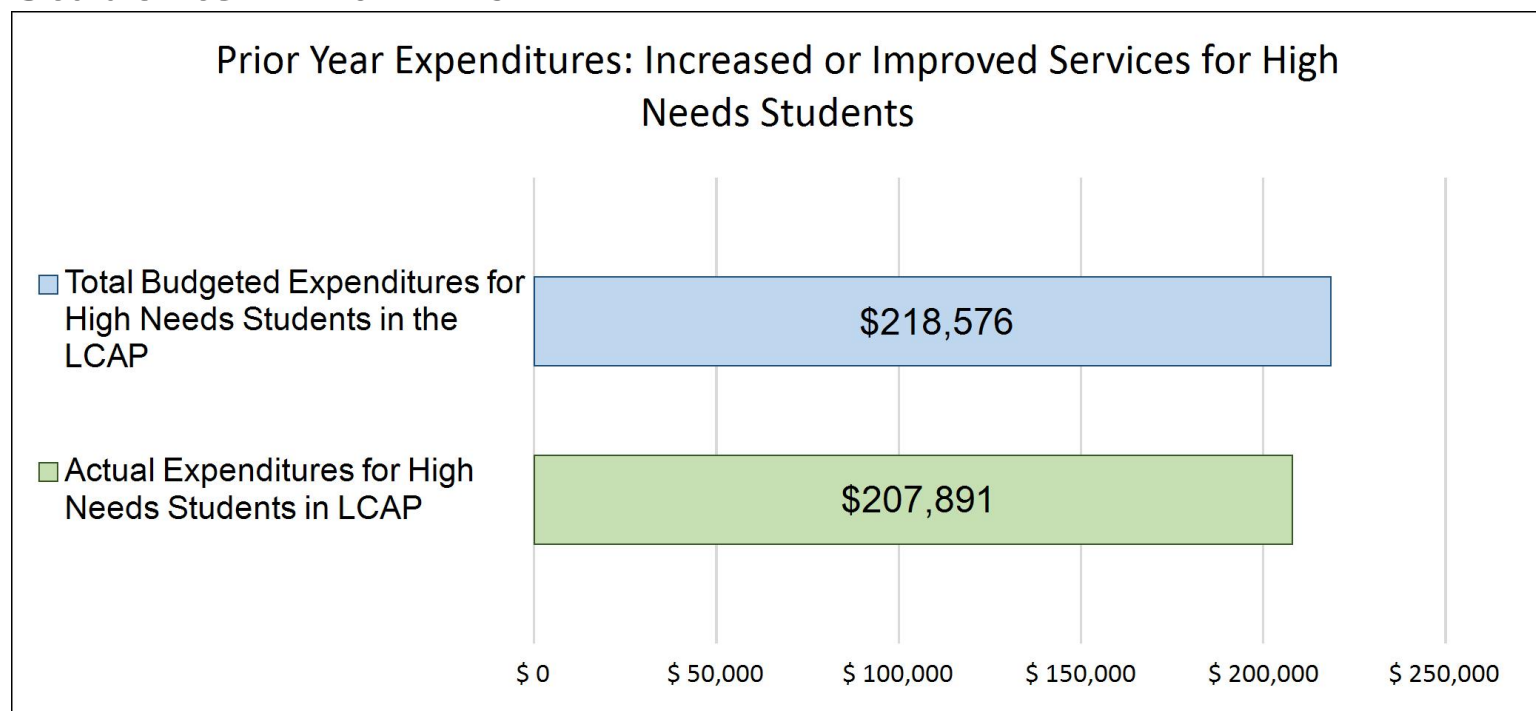
## Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Career Advancement Charter, Santa Cruz County Office of Education is projecting it will receive \$133,512.00 based on the enrollment of foster youth, English learner, and low-income students. Career Advancement Charter, Santa Cruz County Office of Education must describe how it intends to increase or

improve services for high needs students in the LCAP. Career Advancement Charter, Santa Cruz County Office of Education plans to spend \$218,576 towards meeting this requirement, as described in the LCAP.

## LCFF Budget Overview for Parents

### Update on Increased or Improved Services for High Needs Students in 2024-25



This chart compares what Career Advancement Charter, Santa Cruz County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Career Advancement Charter, Santa Cruz County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Career Advancement Charter, Santa Cruz County Office of Education's LCAP budgeted \$218,576. for planned actions to increase or improve services for high needs students. Career Advancement Charter, Santa Cruz County Office of Education actually spent \$207,891 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of \$10,685 had the following impact on Career Advancement Charter, Santa Cruz County Office of Education's ability to increase or improve services for high needs students:

Although the total actual expenditures for 2024–25 were less than originally budgeted, Career Advancement Charter was still able to implement key actions to increase or improve services for high needs students. We had originally planned to hire 2 bilingual instructional aides but were only able to hire one. The difference in spending did not significantly impact the overall delivery of services. Students benefited from increased multilingual support, the introduction of cohort-style classes designed to improve new student retention, access to instructional materials in both English and Spanish, and the addition of direct support staff. These targeted efforts ensured that the intent of the planned actions was achieved, even with adjusted expenditures.



# Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Career Advancement Charter, Santa Cruz County Office of Education	Denise Guerra-Sanson Executive Director	dsanson@santacruzcoe.org (831) 466-5680

## Plan Summary [2025-26]

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

The Career Advancement Charter (CAC) was authorized as a dependent charter of the Santa Cruz County Office of Education Alternative Program to provide a re-entry high school diploma and career technical education (CTE) opportunities for adult students. The CAC started in the fall of 2017 offering services at three locations; Corrections, the COE, and Sequoia Schools. Currently, the CAC has expanded to serve adult students at seven locations countywide, and is seeking to increase capacity to provide students with access to job skills literacy, career exploration, and CTE opportunities in the coming year. We are pleased to share that the CAC was granted initial WASC (Western Association of Schools and Colleges) accreditation status in April 2022. This accreditation process was a meaningful experience for our CAC community and is an honorable validation of the work that we do.

Santa Cruz County is located on the central coast of California at the northern part of Monterey Bay. Geographically, Santa Cruz County is the second smallest county in the state. The county encompasses the small northern community of Davenport to the city of Watsonville in the Pajaro Valley at the southernmost part.

We believe that the educational success of our adult students is dependent upon quality and innovative instructional programs, removing barriers of access to education and career, and active community engagement. Our programs are student-centered and adapt to meet individual needs. We value personal and professional development. Staff works collaboratively to facilitate a robust learning environment and shape programming to reflect current community needs.

This 24/25 school year the CAC participated in a WASC self-study review, gaining valuable insight from the collaborative process. The accreditation process reflects our dedication to meeting educational standards and ensuring the success of our graduates, preparing them for their post-secondary pursuits. The accreditation affirms our dedication to continuous improvement and excellence in education. We remain committed to upholding WASC standards and further enhancing student success.

The Career Advancement Charter school-wide learner outcomes include:

Engage: The Career Advancement Charter (CAC) equips students with a comprehensive set of skills and knowledge while acknowledging their ability to learn from personal strengths and mistakes to foster their academic and career development.

Empower: Career Advancement Charter (CAC) empowers students with a sense of confidence, high self-esteem, and belonging as part of a supportive community.

Expand: The Career Advancement Charter (CAC) equips its students with a versatile set of life skills to empower them for future success and support their continued growth.

CAC seeks to graduate students who are ready to take on new opportunities in post-secondary and career opportunities. Therefore, we strive for our learners to be; effective problem solvers who examine information in a variety of ways, critical and creative thinkers who analyze information and apply knowledge to solve problems, and effective communicators who demonstrate skills through reading, writing, speaking, listening and presenting. Our students are resilient individuals who find a balance between their personal well-being and academic success by asking for support, being active in the community, and developing an awareness of their own social/emotional needs. They are leaders in their communities who have agency to advocate for themselves and their families.

The CAC is a non-classroom based Independent Study program for adult learners to earn their high school diploma while gaining academic and technical skills that will lead to college and career readiness. As part of the Santa Cruz County Office of Education, the CAC collaborates with community partners to achieve this mission by engaging students through relationship-focused, innovative and welcoming learning experiences. All services are free and programs are provided at multiple locations within Santa Cruz County.

The CAC has small sites located across the county that include: the Main Jail, the County Office of Education in Santa Cruz, the Rountree Correctional Facility, the Probation Services Center North and South, and Sequoia Schools. We have secured a new facility in downtown Watsonville, which will enable us to meet the demand of the adult student community. Each site provides a small specialized educational team who offers instruction and effective case management to connect resources and ensure local access for all students.

Most CAC students are enrolled for less than one full academic year before they either complete the diploma, or have to leave temporarily due to other life responsibilities. The majority of CAC students are determined adults who have not had prior success in high school due to numerous barriers. Many CAC students are parenting and are in need of childcare, are working full-time, and rely on insufficient transportation resources. For these reasons, CAC students prefer the flexibility of an Independent Study instructional format.

CAC teachers and staff communicate regularly with students. Students are encouraged to remain focused, on-track and to persist with the goal of obtaining a high school diploma, despite the numerous challenges that our adult learners face. CAC students respond positively to frequent phone calls, texts, individualized coaching, tutoring, small group meetings and bilingual delivery in English and Spanish. Teachers in

the correctional facilities work with the Corrections Department to identify students who have not yet obtained a high school diploma and assist them to enroll in our Adult Independent Study program.

Each student meets with their teacher at least once per week for a progress check, instruction and an attendance review. The rate of progress that a student makes each semester varies. On average, students earn 5 credits per subject in one semester. Each student's individual graduation plan is outlined in their contract meeting upon orientation and enrollment, and the course load may be adjusted along the way as needed to accommodate the student's job, parenting, and other life responsibilities.

Adult students return to earn their high school diploma or equivalency for many reasons. We have developed an orientation process that ensures each student has an opportunity to meet with an intake counselor prior to enrollment to determine their strengths and needs. A careful transcript review is completed for each student to build on the accomplishments already achieved by each individual and identify next steps. Our intake leads are intentional in welcoming our new students, providing a space to set goals and encourage them. Students complete a questionnaire, provide a short writing sample, and complete the CASAS assessment before meeting their instructor. This information is valuable to the instructional team in planning their relational and curricular approach. We are an innovative and focused team committed to serving adult learners in Santa Cruz County.

## Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

The California School Dashboard is an online tool designed to provide students, caregivers, educators, and the public with a comprehensive view of school and district performance across various metrics. When reviewing the California Dashboard metrics, CAC is rated blue for suspension rate, indicating strong performance in this area, but red for graduation rate and college and career readiness, signaling significant areas for improvement. The California School Dashboard is not a fully appropriate or effective tool for evaluating non-classroom-based (NCB) charter schools that serve adult learners, such as the CAC. Designed primarily for traditional TK–12 classroom settings, the Dashboard relies on metrics that don't always align with the goals or realities of adult education. For instance, measures like chronic absenteeism and suspension rates are not particularly meaningful in flexible, independent study models where adults may be balancing school with work, caregiving, or other responsibilities. Similarly, indicators like graduation rate or college and career readiness are based on cohort models and traditional high school pathways, which may not reflect the diverse reasons adult students enroll—such as earning a GED, completing specific credits, gaining job skills, or improving English literacy. However, while the CAC does utilize alternate metrics, the CAC student data as measured by the California School Dashboard necessitates a clear plan for improvement in the specific areas of Graduation Rate and College and Career Readiness.

### Improving Graduation Rate:

The CAC Graduation rate for 2024 is 29.2% on the California School Dashboard. To improve graduation rates, the CAC implements a proactive academic support system that includes individualized learning plans, regular progress monitoring, and increased access to tutoring

and mentoring. Every student meets with the Community Organizer or Transition Specialist upon enrollment to create a customized graduation plan that outlines required coursework and timelines. Instructors collaborate with support staff to identify students needing more support and offer targeted interventions, such as academic workshops and credit recovery options. Flexible course scheduling, including evening and online classes, accommodates working adults and parents, ensuring that external responsibilities do not become a barrier to completion.

#### Enhancing College and Career Readiness:

Currently, the California School Dashboard shows that zero CAC students are considered “Prepared” on the College and Career Indicator (CCI). It is important to note that this designation is based on a set of metrics—such as performance on CAASPP, AP, or IB exams, completion of A-G pathways, and multiple successfully completed community college courses—that do not align with the educational experiences or pathways of most CAC students. CAC students are all classified as 12th graders and do not participate in state testing (such as CAASPP), and the school does not currently offer AP or IB coursework due to its focus on diploma recovery and flexible, personalized scheduling. While many CAC students do engage in post-secondary coursework, including community college classes, these achievements may not be reflected in CCI data due to reporting limitations or the structure of how dual enrollment is tracked for adult learners. This discrepancy may contribute to an underrepresentation of student success on the Dashboard. The school is actively working to improve data collection and reporting processes in collaboration with our partners to ensure that student progress and accomplishments are more accurately reflected in future accountability measures. The CAC strengthens college and career readiness by integrating career exploration, postsecondary transition support, and real-world skill development into the curriculum. Career counseling is embedded throughout the student experience, including resume writing workshops, mock interviews, and goal-setting sessions. Instruction is aligned with essential workplace competencies, such as digital literacy, communication, and critical thinking, to ensure students are prepared for both college and the workforce.

Our participation with the Greater Opportunities for Adult Learning Consortium has strengthened our collaboration with our Adult Ed partners, including the Workforce Development Board, local school districts, and the community college. In addition to the regularly scheduled Board meetings, agency representatives schedule a collaborative work meeting to the calendar quarterly. The partnership and space for networking and collaboration continues to be beneficial.

One of our greatest successes this past academic year is an intentional and innovative approach to supporting new students as they begin in the CAC. In an effort to promote community building, the CAC is expanding its class offerings to provide students with more opportunities to learn in a group setting—learning not only from our teachers but from one another. The CAC Foundations Success Program, designed to equip students with essential skills for success in I.S., is currently being piloted to enhance program engagement and improve retention rates. This six-week course is designed to help adult learners transition back into an academic setting and prepare for independent study. Students attend class for two hours per week, engaging in direct instructional support and activities that develop essential digital literacy and academic success skills. A key component of the course is fostering a supportive and collaborative environment where students can share experiences, learn from one another, and gain confidence through interactive discussions, peer reviews, and personalized feedback. Independent Study (I.S.) teachers receive valuable information from the registration process and Foundations Success Program class to tailor instruction to students' academic needs and support their individual goals. By the end of the course, students will have a strong foundation for independent study and be equipped with the tools needed to pursue further education or career advancement with confidence. Additionally, this academic year we continue to improve the number of CAC students transitioning to ESL classes, non-credit courses, and dual enrollment courses at the community college.

This year we have pre and post tested more students than previously and results demonstrate a slight decrease in our pre and post-test of CAC students demonstrated literacy gains in the Comprehensive Adult Student Assessment Systems (CASAS). We were more successful in testing implementation and the results clearly indicate that students are improving in the Educational Functional Level (literacy and math) gains, which are vital to success in the school as well as work setting. With intentional collaboration between our Transition Specialists and our instructional staff, we have made great progress in creating a system for pre and post assessment administration. However, we have identified a need to complete more post-testing for students as they are exiting the CAC. The CASAS assessment has guided the development of varied instructional approaches to support our adult learners. In support of these approaches, we offer weekly Student Learning Sessions in the evenings. Student Learning Sessions are offered in the following areas: Foundational Math Support, Writing Support, Digital Literacy, Personal Learning Plan Development, and Career Skills. Through our CASAS staff trainings, our teachers and staff have gained the ability to effectively use assessment data to inform instruction and support post-secondary transition efforts.

A programmatic success includes the CAC program at the Adult Probation Success Centers in North and South County, with successful enrollments each month. We continue to provide services in the correctional facilities, with 18 students earning their high school diplomas throughout the school year. This year we have added Transition Support at the Rountree Facility, two Building Trades Pre-Apprenticeship cohorts available to students at Rountree, and a Culinary Arts class available to students at the Blaine Street Women's Facility.

All seven sites exceeded enrollment projections throughout the 24-25 school year and maintained strong attendance overall. All newer staff were guided to conduct ongoing qualitative assessments of student demographics and learning styles in efforts to sustain a highly welcoming and safe school environment. Ongoing training and support was offered in the areas of: culturally relevant career readiness, effective teaching strategies, improving outreach and enrollment, fostering an inclusive school community and building cultural proficiency. CAC staff foster a respectful and inclusive school culture, with a focus on academic success and social emotional wellness.

Teachers were able to provide individualized assignments based on transcript needs, providing weekly feedback and new assignments. Learning experiences are designed to meet the needs of all students including those who qualify for special education, multilingual learners, those experiencing homelessness, students with exceptional needs, and those requesting mental health support.

This year, we continued the implementation of our Ventures ESL curriculum. ESL Ventures pilot has been successful so far and we have purchased additional materials to expand the curriculum offerings at the Probation Success Centers (North and South). This curriculum is aligned with the CASAS assessment. Teachers are reporting that students are engaged with the material. We have a range of materials available for students from the Basic level to Level 5 (transition support). The online component is user-friendly and engaging. We have offered two sections of ESL at our Sequoia Schools location this school year. Classes have been well attended. Additionally, we offer two Plazas Comunitarias (Spanish literacy) classes each week.

All students who needed a computer and/or access to internet connectivity continue to be issued appropriate devices. The CAC has maintained a steady supply of machines to distribute to incoming students as well as to replace devices as needed.

In the 24-25 school year, the CAC served 424 students in our school settings as well as in correctional facilities. Of these students, a total of 141 graduated with a high school diploma or earned their high school equivalency.

## Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

N/A

## Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

### ***Schools Identified***

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

The Career Advancement Charter continues to be eligible for comprehensive support and improvement.

### ***Support for Identified Schools***

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

The CAC will continue to investigate areas in need of attention, specifically the graduation rate. The CSI plan for the CAC has been developed through support with the Santa Cruz COE, CAC staff, and student input. Data collection and analysis are critical components of investigating our current graduation rate as well as identifying strategies for improvement. Persistence data will be critical to accurately measure the level of engagement in our adult students, while also understanding that some students will have to pause their studies to give attention to other responsibilities. We will continue to work closely with community partners as contributing stakeholders as well, particularly our partner agencies in the GOAL consortium.

Data collection and analysis of our graduation rate will help identify strategies for improvement. To ensure interventions and strategies align with LCAP goals, the needs assessment will include a thorough analysis of student achievement data. CASAS testing and case management will track literacy and math growth, identify academic and career barriers, and monitor student progress. Additionally, qualitative data from student and staff surveys, focus groups, and advisory meetings will provide insight into challenges. We will gain a comprehensive understanding of factors impacting student success to make informed decisions. The collaborative root cause analysis will use structured methodologies grounded in improvement science to examine barriers contributing to low graduation rates. This process will engage students, educators, and community partners to identify systemic challenges and develop targeted solutions. Findings will directly inform the allocation of CSI funds.

## ***Monitoring and Evaluating Effectiveness***

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

The CAC administration and leadership team will participate in the implementation and will monitor and evaluate the effectiveness of the CSI plan. We will use various data sources, including the CA School Dashboard, CASAS data, as well as local data around persistence, attendance, enrollment, and credit accrual. Additionally, we will use established metrics to monitor program efficacy, with a particular focus on post-secondary opportunity data. Ensuring that data is reviewed quarterly will promote program evaluation on a regular basis so that adjustments can be made as needed.

# Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
Consult with teachers, administration, school personnel, local bargaining units	We actively seek input from teachers, administration, and school personnel through a comprehensive consultation process. We employed various methods to ensure thorough and inclusive feedback. Surveys were distributed to gather quantitative and qualitative data, capturing a wide range of perspectives. Additionally, we regularly conducted meetings where stakeholders could voice their opinions and discuss concerns in a collaborative environment. Open lines of communication were maintained throughout the process, encouraging ongoing dialogue and transparency. We reviewed and analyzed the collected data to identify trends and insights, ensuring that our plan reflects the collective vision and needs of our school community. This inclusive approach ensures that our school plan is both representative and effective, fostering a collaborative spirit and commitment to continuous improvement. The WASC Self-Study process this year provided and required ongoing opportunities for all staff to collectively reflect on our program and provide feedback for both areas of strength and areas for growth.
Consult with students	Focused on a strong student-centered approach, we actively sought input from our students through various channels. Surveys were distributed to capture their feedback on key areas, ensuring their voices were heard. Student conferences provided a platform for more in-depth conversations, allowing us to understand their perspectives, needs, and challenges better. Our Student Advisory committee continues to ensure continuous involvement in the decision-making process. Regular meetings and open lines of communication were

Educational Partner(s)	Process for Engagement
	maintained, fostering an environment where students felt empowered to share their ideas and concerns. This approach ensured that our school plan is reflective of the students' views and aspirations, promoting a collaborative and inclusive school culture.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Feedback from students has highlighted a strong interest in expanding career exploration courses to support their transition into the workforce or advancement within it. Many students also expressed deep appreciation for the childcare services currently offered and shared a desire for more enrichment activities in North County, as well as access to advanced ESL classes. In response to this valuable input, several key elements of the LCAP were shaped directly by stakeholder engagement, including: enhanced transition support, increased instructional aide support, expanded professional learning opportunities for staff, childcare services, mental health counseling services, continued collaboration with CALS to broaden career technical education offerings, additional ESL courses for multilingual learners, enrichment opportunities, and the ongoing purchase of relevant instructional materials. Looking ahead, we remain committed to strengthening our outreach efforts to ensure student voices continue to guide and inform our work.

# Goals and Actions

## Goal

Goal #	Description	Type of Goal
1	Students will graduate with a high school diploma (HSD) or high school equivalency (HSE), demonstrating enhanced proficiency in Math and English, improved job skills, and expanded post-secondary opportunities, including community college, technical career training, workforce entry or career advancement.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 2: State Standards (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 5: Pupil Engagement (Engagement)
Priority 6: School Climate (Engagement)
Priority 7: Course Access (Conditions of Learning)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

<p>This achievement goal ensures that our graduates possess the fundamental skills necessary for further education and career opportunities. By emphasizing job skills literacy, we prepare our students to enter the workforce with practical skills and knowledge that enhance their employability and career prospects. Many high-demand careers require education beyond high school, such as community college degrees or technical training certifications. Our goal is to ensure that students are well-prepared for these opportunities, opening doors to stable and rewarding careers. For students who choose to enter the workforce directly after graduation, having a high school diploma or equivalent and job skills literacy significantly increases their chances of securing employment and advancing in their chosen fields. Education is not just about academic learning but also about developing the whole person. By focusing on a broad set of skills and opportunities, we aim to support our students' personal and professional growth, helping them become well-rounded individuals who can contribute positively to society. Our goal aligns with state and national educational standards, ensuring that our students receive a high-quality education that meets established benchmarks for success. By setting this comprehensive achievement goal, we are committed to providing our students with the knowledge, skills, and opportunities they need to succeed in their personal, academic, and professional lives. This goal reflects our dedication to empowering our students to reach their full potential and make meaningful contributions to their communities and the broader society.</p>
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## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	CA School Dashboard Graduation Rate	54.8%	29%		70%	-25.8%
1.2	Post-secondary Transition Rate (Placement/Graduated Students)	36.7%	27%		70%	-9.7%
1.3	CASAS EFL (Educational Functioning Level) gains	50%	46%		80%	-4%
1.4	Percent of students earning 45 or more credits per year (Students/ADA)	16.1%	51%		30%	+34.9%
1.5	Percent of students earning a HSD or HSE annually (Diplomas/ADA)	63%	68%		80%	+5%

## Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

There are no substantive differences to report. For some positions it took longer than expected to fill. We weren't able to recruit a bilingual teacher but did hire a qualified candidate. The CASAS implementation in the locked facilities continues to be a challenge but we have implemented partially and are moving to a local assessment for our students in custody.

1.1 Comprehensive assessment strategies were implemented across programs to support accurate student placement and instructional planning.

1.2 Instead of hiring two 19-hour bilingual instructional aides, we hired one 32-hour aide and one part-time substitute, providing more consistent support.

1.3 ESL offerings expanded with both Level One and Level Two classes successfully delivered under a .5 FTE assignment.

1.4 The Bilingual Executive Director and 1.0 FTE Programs Administrator role was maintained and played a key leadership role in program oversight.

1.5 A 1.0 FTE teacher was hired for the CAC programs, though the individual had limited Spanish proficiency, which required additional language support strategies.

- 1.6 The Bilingual Community Organizer position was successfully maintained, continuing to support student and family engagement.
- 1.7 The Senior Instructional Support position was filled, though experienced a short vacancy mid-year before stabilizing.
- 1.8 Instructional materials were purchased as planned to enhance learning in ESL and diploma courses.
- 1.9 HiSet testing was offered but limited to locked facilities due to staffing and logistical constraints.
- 1.10 Staff engaged in professional learning through collaborative planning time in preparation for the WASC visit.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were minimal material differences between budgeted and estimated actual expenditures. The primary variance occurred in Action 1.2, where the plan included hiring two part-time instructional aides, but only one was hired. Additionally, instead of a full-time teacher, a 0.8 FTE position was filled, resulting in lower personnel costs. Expenditures for instructional materials were nearly three times higher than projected due to program growth and the need to support an increasing number of students. Conversely, spending on professional development was lower than anticipated, as much of the training was conducted internally in alignment with our WASC self-study efforts.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

All planned actions were implemented successfully and contributed meaningfully to progress toward our goal of expanding access and support for multilingual and adult education students. The comprehensive assessment strategies effectively supported student placement and instructional planning, while the modified staffing model for bilingual instructional aides ensured consistent student support. Offering two levels of ESL instruction allowed us to better meet diverse learner needs and increase language acquisition. Leadership from the Bilingual Executive Director and Programs Administrator helped align program goals and maintain a focus on equity. Although the newly hired teacher for CAC programs had limited Spanish proficiency, the role still enhanced instructional capacity with additional language supports in place. The continued presence of the Bilingual Community Organizer proved highly effective in sustaining family engagement and outreach efforts. The Senior Instructional Support position, despite a short vacancy, ultimately provided valuable classroom and logistical assistance. Instructional materials were thoughtfully selected and contributed to improved student engagement. HiSet testing remained limited to locked facilities but continued to serve a key population. Finally, staff benefited from collaborative professional learning focused on the WASC process, which helped strengthen program alignment and instructional practices.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

The goals and actions will remain unchanged for next year. The only change includes adding staff to support our growing program, specifically in the areas of: ESL, Independent Study instruction, and instructional aide support.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Comprehensive Assessment Strategies and Implementation	Implement a comprehensive assessment strategy that includes formative and summative assessments to monitor and support student progress in Math and English proficiency, job skills literacy, and readiness for post-secondary opportunities. Testing platforms include CASAS, ALEKS, ESL,	\$25,000.00	No
1.2	Bilingual Instructional Support	Provide bilingual instructional support for CAC students to expand educational interventions and support, including one to one tutoring, assist with resource inventory, manage student learning center	\$95,743.00	Yes
1.3	Provide ESL Classes	Provide English as a Second Language classes to continue Implementation of ESL Level 1 and add ESL Level 2	\$28,070.00	Yes
1.4	Bilingual Executive Director; Programs Administrator	Employ a Bilingual administrator to oversee all programming, school improvement efforts, and curriculum development for adult learners	\$66,160.00	No

Action #	Title	Description	Total Funds	Contributing
<b>1.5</b>	Hire additional Bilingual 1.0 FTE Teacher for CAC programs	Retain current staffing and increase teacher by 1.0 FTE program-wide. Start the 24/25 school year with 7.0 FTE	\$106,778.00	No
<b>1.6</b>	Bilingual Community Organizer	Improve scope of service for students at all school sites, including implementation of career exploration learning, college counseling and registration, financial aid, job literacy growth assessments, outreach, registration, enrollment, data analysis, curriculum support, etc.	\$45,491.00	Yes
<b>1.7</b>	Senior Instructional Support	Support students, staff, and program with direct service and referrals. Lead data collection, entry, and analysis	\$17,197.00	No
<b>1.8</b>	Purchase Instructional Materials	Purchase instructional materials in English and Spanish for use in a variety of instructional settings including Corrections, Independent Study formats, ESL courses, and online formats	\$50,000.00	No
<b>1.9</b>	High School Equivalency Administration (HiSet)	Expand opportunities for students, particularly in the locked and Adult Probation facilities, to access the HiSet proficiency exam	\$14,705.00	No

Action #	Title	Description	Total Funds	Contributing
<b>1.10</b>	Professional Staff Learning	Provide ongoing learning opportunities for CAC staff based on student need and staff interest	\$20,000.00	No

# Goals and Actions

## Goal

Goal #	Description	Type of Goal
2	The CAC will support students comprehensively as they balance work and family responsibilities, financial constraints, and limited access to resources. While increasing opportunities and developing essential academic, social, emotional, and practical skills, the CAC will ensure students are well-prepared for transitioning to post-secondary opportunities and workforce advancement. Additionally, we will support students who enroll in our program to better support their children in school, prepare to become US citizens, & engage more with their communities emphasizing civic engagement and personal growth.	Broad Goal

### State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)  
 Priority 4: Pupil Achievement (Pupil Outcomes)  
 Priority 5: Pupil Engagement (Engagement)  
 Priority 6: School Climate (Engagement)  
 Priority 8: Other Pupil Outcomes (Pupil Outcomes)

### An explanation of why the LEA has developed this goal.

There is a critical need to provide direct support to our adult re-entry students in various areas, including connecting them to community resources such as employment and employment readiness programs, medical and mental health services, financial assistance, housing, and childcare. Addressing these barriers is essential for their success. By offering career technical education experiences, job searching assistance, resume writing and interview preparation, guidance on post-secondary opportunities including FAFSA completion, community college registration, and career counseling, we can help remove obstacles that hinder students' progress towards completing their high school diplomas and beyond.

Our goal is to support student transitions both into and out of the Career Advancement Charter, focusing on our general student population as well as targeted groups such as incarcerated individuals, immigrants, multilingual learners, and under-resourced students. This approach enables us to identify and address gaps in community resources effectively. Providing integrated support universally, targeted to specific populations, and tailored to individual needs allows us to enhance and strengthen our program. This ensures that we cater to the comprehensive needs of our students, enabling them to have an engaging learning experience and transition successfully beyond their high school diplomas.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Programming Participation Course Attendance, including Career Technical Education, ESL, and Enrichment Opportunities (Participation/ADA)	17.4% (CTE only)	43%		60%	+25.6
2.2	Career and Transition Services/Counseling Received (Services/Total Enrollment)	36.3%	45%		80%	+8.7%
2.3	Post-secondary education placement (Students in post-secondary/Graduates)	TBD in 24/25 school year	23%		60%	0 baseline established
2.4	Number of students co-enrolled at the Community College or Technical Training (students/ADA)	TBD in 24/25 school year	21%		60%	0 baseline established

## Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

There are no substantive changes to report and actions will be carried out in the upcoming school year. The only action not fully implemented was hiring student workers (2.6).

2.1 CTE instruction was delivered as planned, providing students with hands-on skills and pathways to employment.

2.2 Comprehensive student support services were implemented, addressing academic, social, and logistical barriers to re-entry.

2.3 Bilingual Transition Specialists actively worked as part of the Consortium Team, offering individualized transition planning and direct services.

2.4 Career development and co-enrollment opportunities were expanded, giving students increased access to job training and postsecondary pathways.

2.5 Childcare services were provided through our Early Care classroom, allowing more parents to participate in educational programming.

2.6 Enrichment opportunities were offered to enhance student engagement, though student worker positions were not filled as originally planned.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

All budgeted and estimated actual expenditures for our student support goal were closely aligned, with only minor differences. In Action 2.7, we spent approximately \$15,000 less than planned due to not hiring student workers or organizing student field trips. Instead, those enrichment funds were redirected to support a pilot photography class, which was a successful and well-received addition to our program. Based on positive student feedback, we plan to expand art-focused enrichment opportunities next year to better align with student interests and needs.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

This year, we made significant progress toward our goal of supporting adult students with re-entry into employment, health services, community college, and career pathways. Career Technical Education (CTE) instruction was successfully implemented, equipping students with practical, job-ready skills and boosting their confidence in entering or advancing in the workforce. Comprehensive student support services addressed academic, social, and logistical barriers, ensuring that students remained connected and engaged. Our Bilingual Transition Specialists worked effectively as part of the Consortium Team, providing individualized, culturally responsive support to help students navigate transitions to employment, postsecondary education, and community resources. Career development and co-enrollment opportunities were expanded, offering students more seamless access to job training and higher education pathways. On-site childcare services in our Early Care classroom removed a major barrier for parent learners and supported stronger attendance. Enrichment opportunities also played a key role in increasing engagement and fostering a sense of community. While all planned actions were carried out with the exception of hiring student workers, the overall implementation has been effective in helping adult learners re-enter systems that support their personal, academic, and professional growth.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

No substantive changes will be made to the planned goal, metrics, or outcomes for the coming year.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

## Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Career Technical Education Instruction	Teacher salaries to offer CTE courses that are provided to assist students in identifying career interests, increase career exploration opportunities, resume building, Digital Literacy	\$64,264.00	No
2.2	Comprehensive Student Support	Provide student support including: mental health support, community referrals, connection to community resources	\$55,326.00	No
2.3	Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students	Transition Specialists provide direct support program-wide for our adult re-entry students in the following areas: connecting to community resources, including employment, medical services, mental health services, financial assistance, housing, childcare, and other barriers that our adult re-entry students face	\$37,078.00	Yes
2.4	Increase co-enrollment opportunities for Adult Students	liase with Cabrillo College, non-credit courses, dual enrollment, explore stackable certificates based on labor demand (SVL)	\$37,190.00	No
2.5	Provide Childcare Services in our Early Care Classroom	Provide afternoon and evening childcare services at the Sequoia Schools campus so that adult students are able to participate in educational, prosocial, and counseling opportunities	\$111,002.00	No
2.6	Provide healthy food options	Students will have daily access to healthy food options while on campus.	\$15,000.00	No
2.7	Enrichment Opportunities	Explore and identify enrichment programming that may include student employment, arts, music, interest based workshops, immersive/experiential experiences to increase student engagement	\$25,000.00	No

Action #	Title	Description	Total Funds	Contributing

# Goals and Actions

## Goal

Goal #	Description	Type of Goal
3	The Career Advancement Charter (CAC) will improve access and expand its capacity to serve adult students by actively engaging with the community and conducting focused outreach. This effort will prioritize building and maintaining strategic partnerships, ensuring long-term program sustainability, and prioritizing student input and perspectives in all initiatives.	Broad Goal

### State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)  
 Priority 4: Pupil Achievement (Pupil Outcomes)  
 Priority 5: Pupil Engagement (Engagement)  
 Priority 6: School Climate (Engagement)  
 Priority 7: Course Access (Conditions of Learning)  
 Priority 8: Other Pupil Outcomes (Pupil Outcomes)

### An explanation of why the LEA has developed this goal.

The Career Advancement Charter is committed to working as a community partner and functions as an active GOAL consortium member with our Adult Education partners at the Community College, the Workforce Development Board, and local school districts. Our commitment is to meeting student needs, outreach and engagement, expanding program offerings, and a continued commitment to designing programming that works for our adult learners. There is a need in our Santa Cruz County community, particularly in South County, to provide a supportive program for adult learners to pursue their high school diploma. Utilizing a case management model to provide wraparound services, we will identify and develop new opportunities for students to transition from ABE/HSE to post-secondary opportunities.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Student Enrollment	361	425		400	+64

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.2	Average Daily Attendance	155	208		185	+53
3.3	Persistence Data - Students continuously enrolled for at least one semester/total enrollment	37.4	32%		60%	-5.4
3.4	Student Survey Data - Program Satisfaction	76.9%	95%		95%	+18.1
3.5	CAC Survey Data - Engagement	TBD in 24/25	67%		95%	baseline established

## Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

CAC successfully implemented nearly all planned actions under this goal, with meaningful progress in expanding services, strengthening partnerships, and increasing outreach. One notable exception was the Community Referral System, which faced usability challenges and low adoption by partner agencies; as a result, we will discontinue its use in the coming year. All other actions were completed as planned, with positive outcomes in student engagement, visibility, and interdepartmental collaboration.

3.1 Expand and improve CAC services: Program offerings were broadened and refined to better align with adult learner needs, resulting in increased enrollment and retention.

3.2 Implement Student Onboarding Process: A new onboarding process was successfully launched, improving student orientation and early engagement.

3.3 Utilize Community Referral System to maximize community connections: Implementation was limited due to platform difficulties and inconsistent use by partners; the system will not be continued next year.

3.4 Partnership and participation in the Greater Opportunities for Adult Learning Adult Education Consortium: CAC remained an active member, benefiting from shared planning, regional coordination, and increased program visibility.

3.5 Student Outreach: Ongoing outreach efforts through targeted campaigns and events led to improved enrollment and community awareness.

3.6 Community Event Participation: Staff attended multiple community events, expanding CAC's presence and creating new engagement opportunities.

3.7 Cross Department Collaboration: Collaboration across departments, especially with CALS and Student Services, enhanced support structures and programming for students. Next year we plan to work closely with Educational Services to provide professional learning opportunities for staff.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

For Goal 3, Student and Community Outreach, most budgeted and actual expenditures remained consistent. Action 3.2 reflected a higher actual cost than anticipated due to the implementation of our pilot Foundations Success Onboarding program, which required increased staff time and coordination. In contrast, expenditures for Action 3.6 were lower than planned as a result of staffing transitions, which limited our participation in some community events. However, despite this reduction, we maintained a strong presence in community outreach efforts throughout the year.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Overall, the actions implemented under this goal were effective in making meaningful progress toward expanding access and capacity through community engagement and outreach. The expansion of CAC services and the successful rollout of a student onboarding process both contributed to improved student enrollment, orientation, and retention. These foundational changes enhanced the student experience and supported smoother transitions into the program. Student outreach and participation in community events were also highly effective in raising awareness of CAC's offerings, building trust with the community, and creating opportunities for new enrollments.

Partnerships, particularly through the Greater Opportunities for Adult Learning (GOAL) Consortium, proved valuable in aligning regional efforts and leveraging shared resources. Cross-department collaboration strengthened internal systems and allowed for more holistic support of students. However, the Community Referral System was ultimately ineffective; challenges with the platform's usability and limited engagement from external partners hindered its success. Based on this experience, we will discontinue its use and explore alternative ways to maintain strong referral relationships. Despite this one limitation, the overall set of actions significantly advanced the goal and will serve as a strong foundation for continued growth.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

No substantive changes will be made to the planned goal, metrics, or outcomes for the coming year.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

## Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Expand and improve CAC services	HSD and HSE services will be provided at Corrections, Probation Service Centers North and South, COE Campus Locations, as well as a continued commitment to be responsive to other interested community partners	\$49,992.00	No
3.2	Implement Student Onboarding Process	Bilingual staff to complete student intakes and orientation to welcome and onboard new students, identify needs, make appropriate community referrals, and assign to the appropriate teacher	\$45,491.00	No
3.3	Utilize Community Referral System to maximize community connections	Utilize Community Pro to make appropriate referrals to post-secondary opportunities and promote inter-agency collaboration	\$45,274.00	No
3.4	Partnership and participation in the Greater Opportunities for Adult Learning Adult Education Consortium	Collaborate with community partners involved in adult education programs to enhance learning opportunities and resources	\$45,274.00	No
3.5	Provide Student Outreach	Promote CAC program across the county to encourage more adult students to complete HSD or HSE	\$12,194.00	Yes
3.6	Community Event Participation	Attend open house events, career fairs, maintain presence at community events	\$89,491.00	No

Action #	Title	Description	Total Funds	Contributing
<b>3.7</b>	Cross Department Collaboration	Network with COE departments to promote collaboration to benefit students with resources and opportunities	\$104,688.00	No
<b>3.8</b>	Support Staff	Continue/improve outreach and communication campaigns at community events, local high schools, and foster relationships with adult education partners		

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2025-26]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$133,512.00	\$

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
4.872%	0.000%	\$0.00	4.872%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

## Required Descriptions

### LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.6	<b>Action:</b> Bilingual Community Organizer  <b>Need:</b> Comprehensive Student Support  <b>Scope:</b>	Staff to work across programs providing direct support to students	Achievement, Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
<b>2.3</b>	<p><b>Action:</b> Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students</p> <p><b>Need:</b> Transition support for students who need more resources.</p> <p><b>Scope:</b> LEA-wide</p>	Students with greater need will receive focused attention from a Transition Specialist to support with the educational process.	Various metrics related to engagement and achievement will be analyzed.
<b>3.5</b>	<p><b>Action:</b> Provide Student Outreach</p> <p><b>Need:</b> Outreach in Spanish and English</p> <p><b>Scope:</b> LEA-wide</p>	Many students need primary language support	Metrics related to engagement and achievement will be analyzed.

### Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
1.2	<b>Action:</b> Bilingual Instructional Support  <b>Need:</b> Spanish support for students whose primary language is not English  <b>Scope:</b> Limited to Unduplicated Student Group(s)	Spanish support for students whose primary language is not English	Assessment tools, staff evaluation
1.3	<b>Action:</b> Provide ESL Classes  <b>Need:</b> ESL for multilingual learners  <b>Scope:</b> Limited to Unduplicated Student Group(s)	Intentional instruction to support students' language acquisition	participation, CASAS

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

--

**Additional Concentration Grant Funding**

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students		
Staff-to-student ratio of certificated staff providing direct services to students		

2025-26 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	2,740,390.	133,512.00	4.872%	0.000%	4.872%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,140,248.00	\$0.00	\$0.00	\$66,160.00	\$1,206,408.00	\$1,096,408.00	\$110,000.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Comprehensive Assessment Strategies and Implementation	All	No			All Schools		\$25,000.00	\$0.00	\$25,000.00				\$25,000.00	
1	1.2	Bilingual Instructional Support	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools		\$95,743.00	\$0.00	\$95,743.00				\$95,743.00	
1	1.3	Provide ESL Classes	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Sequoia Schools		\$28,070.00	\$0.00	\$28,070.00				\$28,070.00	
1	1.4	Bilingual Executive Director; Programs Administrator	All	No			All Schools		\$66,160.00	\$0.00				\$66,160.00	\$66,160.00	
1	1.5	Hire additional Bilingual 1.0 FTE Teacher for CAC programs	All	No			All Schools		\$106,778.00	\$0.00	\$106,778.00				\$106,778.00	
1	1.6	Bilingual Community Organizer	English Learners Low Income	Yes	LEA-wide	English Learners Low Income			\$45,491.00	\$0.00	\$45,491.00				\$45,491.00	
1	1.7	Senior Instructional Support	All	No			All Schools		\$17,197.00	\$0.00	\$17,197.00				\$17,197.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.8	Purchase Instructional Materials	All English Learners	No			All Schools		\$0.00	\$50,000.00	\$50,000.00				\$50,000.00	
1	1.9	High School Equivalency Administration (HiSet)	All	No			All Schools		\$14,705.00	\$0.00	\$14,705.00				\$14,705.00	
1	1.10	Professional Staff Learning	All	No			All Schools		\$0.00	\$20,000.00	\$20,000.00				\$20,000.00	
2	2.1	Career Technical Education Instruction	All	No			Specific Schools: Sequoia Schools		\$64,264.00	\$0.00	\$64,264.00				\$64,264.00	
2	2.2	Comprehensive Student Support	All	No			All Schools		\$55,326.00	\$0.00	\$55,326.00				\$55,326.00	
2	2.3	Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		\$37,078.00	\$0.00	\$37,078.00				\$37,078.00	
2	2.4	Increase co-enrollment opportunities for Adult Students	All	No			All Schools		\$37,190.00	\$0.00	\$37,190.00				\$37,190.00	
2	2.5	Provide Childcare Services in our Early Care Classroom	All	No			Specific Schools: Sequoia Schools		\$111,002.00	\$0.00	\$111,002.00				\$111,002.00	
2	2.6	Provide healthy food options	All	No			All Schools		\$0.00	\$15,000.00	\$15,000.00				\$15,000.00	
2	2.7	Enrichment Opportunities	All	No			All Schools		\$0.00	\$25,000.00	\$25,000.00				\$25,000.00	
3	3.1	Expand and improve CAC services	All	No			All Schools		\$49,992.00	\$0.00	\$49,992.00				\$49,992.00	
3	3.2	Implement Student Onboarding Process	All	No			All Schools		\$45,491.00	\$0.00	\$45,491.00				\$45,491.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
3	3.3	Utilize Community Referral System to maximize community connections	All	No			All Schools		\$45,274.00	\$0.00	\$45,274.00				\$45,274.00	
3	3.4	Partnership and participation in the Greater Opportunities for Adult Learning Adult Education Consortium	All	No			All Schools		\$45,274.00	\$0.00	\$45,274.00				\$45,274.00	
3	3.5	Provide Student Outreach	English Learners	Yes	LEA-wide	English Learners	All Schools		\$12,194.00	\$0.00	\$12,194.00				\$12,194.00	
3	3.6	Community Event Participation	All	No			All Schools		\$89,491.00	\$0.00	\$89,491.00				\$89,491.00	
3	3.7	Cross Department Collaboration	All	No			All Schools		\$104,688.00	\$0.00	\$104,688.00				\$104,688.00	
3	3.8	Support Staff														

# 2025-26 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
2,740,390.	133,512.00	4.872%	0.000%	4.872%	\$218,576.00	0.000%	7.976 %	<b>Total:</b>	\$218,576.00
								<b>LEA-wide Total:</b>	\$94,763.00
								<b>Limited Total:</b>	\$123,813.00
								<b>Schoolwide Total:</b>	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Bilingual Instructional Support	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$95,743.00	
1	1.3	Provide ESL Classes	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Sequoia Schools	\$28,070.00	
1	1.6	Bilingual Community Organizer	Yes	LEA-wide	English Learners Low Income		\$45,491.00	
2	2.3	Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$37,078.00	
3	3.5	Provide Student Outreach	Yes	LEA-wide	English Learners	All Schools	\$12,194.00	

# 2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$1,241,761.00	\$1,276,910.44

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Comprehensive Assessment Strategies and Implementation	No	\$60,353	54,603.16
1	1.2	Bilingual Instructional Support	Yes	\$95,743.00	39,287.79
1	1.3	Provide ESL Classes	Yes	\$28,070.00	28,071.00
1	1.4	Bilingual Executive Director; Programs Administrator 1.0 FTE	No	\$66,160.00	66,139.65
1	1.5	Hire additional Bilingual 1.0 FTE Teacher for CAC programs	No	\$106,778.00	91,729.32
1	1.6	Bilingual Community Organizer	Yes	\$45,491	86,984.88
1	1.7	Senior Instructional Support	No	\$17,197.00	20,472.91
1	1.8	Purchase Instructional Materials	No	\$50,000.00	134,682.45

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.9	High School Equivalency Administration (HiSet)	No	\$14,705.00	19,385.60
1	1.10	Professional Staff Learning	No	\$20,000.00	8899.06
2	2.1	Career Technical Education Instruction	No	\$64,264.00	82,337.87
2	2.2	Comprehensive Student Support	No	\$55,326.00	66,883.09
2	2.3	Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students	Yes	\$37,078.00	36,161.91
2	2.4	Increase co-enrollment opportunities for Adult Students	No	\$37,190.00	38,249.65
2	2.5	Provide Childcare Services in our Early Care Classroom	No	\$111,002.00	110,267.40
2	2.6	Provide healthy food options	No	\$15,000.00	9,981.57
2	2.7	Enrichment Opportunities	No	\$25,000.00	9,389.67
3	3.1	Expand and improve CAC services	No	\$49,992.00	30,403.66
3	3.2	Implement Student Onboarding Process	No	\$45,491.00	86,984.88
3	3.3	Utilize Community Referral System to maximize community connections	No	\$45,274.00	50,455.82

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.4	Partnership and participation in the Greater Opportunities for Adult Learning Adult Education Consortium	No	\$45,274.00	50,455.82
3	3.5	Provide Student Outreach	Yes	\$12,194.00	17,385.99
3	3.6	Community Event Participation	No	\$89,491.00	20,330.59
3	3.7	Cross Department Collaboration	No	\$104,688.00	117,366.70

# 2024-25 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
109,465	\$218,576.00	\$207,891.57	\$10,684.43	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	Bilingual Instructional Support	Yes	\$95,743.00	39,287.79		
1	1.3	Provide ESL Classes	Yes	\$28,070.00	28,071.00		
1	1.6	Bilingual Community Organizer	Yes	\$45,491.00	86,984.88		
2	2.3	Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students	Yes	\$37,078.00	36,161.91		
3	3.5	Provide Student Outreach	Yes	\$12,194.00	17,385.99		

# 2024-25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
2,025,204	109,465		5.405%	\$207,891.57	0.000%	10.265%	\$0.00	0.000%

# Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

*For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [LCFF@cde.ca.gov](mailto:LCFF@cde.ca.gov).*

## Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
    - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statutes of 2024.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

# Plan Summary

## **Purpose**

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

## **Requirements and Instructions**

### **General Information**

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

### **Reflections: Annual Performance**

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of EC Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
  - If the LEA has unexpended LREBG funds the LEA must provide the following:
    - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
    - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
      - An explanation of how the action is aligned with the allowable uses of funds identified in [EC Section 32526\(c\)\(2\)](#); and
      - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by [EC Section 32526\(d\)](#).
        - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the [LREBG Program Information](#) web page.
    - Actions may be grouped together for purposes of these explanations.
    - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
  - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by EC Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs.

### **Reflections: Technical Assistance**

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with EC sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

## Comprehensive Support and Improvement

An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

### Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

### Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

### Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

## Engaging Educational Partners

### *Purpose*

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

## Requirements

### *Requirements*

**School districts and COEs:** [EC Section 52060\(g\)](#) and [EC Section 52066\(g\)](#) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,

- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

**Charter schools:** [EC Section 47606.5\(d\)](#) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the [CDE's LCAP webpage](#).

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see [Education Code Section 52062](#);
  - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see [Education Code Section 52068](#); and
- For charter schools, see [Education Code Section 47606.5](#).

- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

## Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

### Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

### Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:
  - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
  - Inclusion of metrics other than the statutorily required metrics
  - Determination of the target outcome on one or more metrics
  - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
  - Inclusion of action(s) or a group of actions
  - Elimination of action(s) or group of actions
  - Changes to the level of proposed expenditures for one or more actions
  - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
  - Analysis of effectiveness of the specific actions to achieve the goal
  - Analysis of material differences in expenditures
  - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
  - Analysis of challenges or successes in the implementation of actions

## Goals and Actions

### *Purpose*

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

### *Requirements and Instructions*

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that

is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
  - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

**Requirement to Address the LCFF State Priorities**

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The [LCFF State Priorities Summary](#) provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

**Focus Goal(s)**

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

**Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding**

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

- (A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and
- (B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school’s educators, if applicable.
- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school’s educators.
  - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,
  - The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school’s educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
  - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

**Note:** [EC Section 42238.024\(b\)\(1\)](#) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

**Broad Goal**

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.

- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

#### Type of Goal

Identify the type of goal being implemented as a Broad Goal.

#### State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

#### An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

### Maintenance of Progress Goal

#### Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

#### Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

#### State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

#### An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

### Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
  - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
  - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
  - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.
- **Required metrics for actions supported by LREBG funds:** To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.
  - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #
<ul style="list-style-type: none"><li>• Enter the metric number.</li></ul>
Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

## Baseline

- Enter the baseline when completing the LCAP for 2024–25.
  - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
  - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
  - Indicate the school year to which the baseline data applies.
  - The baseline data must remain unchanged throughout the three-year LCAP.
    - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
    - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
  - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

## Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
  - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

## Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.

- Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

### Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
  - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

### Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
  - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2025–26</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2026–27</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2025–26</b> and <b>2026–27</b> . Leave blank until then.

## Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. “Effective” means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

**Note:** When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as “Not Applicable.”

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
  - Include a discussion of relevant challenges and successes experienced with the implementation process.
  - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
  - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
  - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
  - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
  - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:

- The reasons for the ineffectiveness, and
- How changes to the action will result in a new or strengthened approach.

## Actions:

Complete the table as follows. Add additional rows as necessary.

### Action #

- Enter the action number.

### Title

- Provide a short title for the action. This title will also appear in the action tables.

### Description

- Provide a brief description of the action.
  - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
  - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
  - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

### Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

### Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
  - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

**Actions for Foster Youth:** School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

## Required Actions

### For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
  - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
  - Professional development for teachers.
  - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

### For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

### For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
  - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
  - These required actions will be effective for the three-year LCAP cycle.

### For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
  - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG](#)

[Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
  - Identify the action as an LREBG action;
  - Include an explanation of how research supports the selected action;
  - Identify the metric(s) being used to monitor the impact of the action; and
  - Identify the amount of LREBG funds being used to support the action.

## **Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students**

### ***Purpose***

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

### **Statutory Requirements**

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC*

Section 52064[b][8][B]; 5 CCR Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

**LEA-wide and Schoolwide Actions**

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

**For School Districts Only**

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

**Requirements and Instructions**

Complete the tables as follows:

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

#### Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

#### Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

#### LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

#### LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

#### Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 *CCR* Section 15496(a)(7).

#### **Required Descriptions:**

#### **LEA-wide and Schoolwide Actions**

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

#### **Identified Need(s)**

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

**How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis**

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA’s unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

**Metric(s) to Monitor Effectiveness**

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

**Note for COEs and Charter Schools:** In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

**Limited Actions**

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

**Identified Need(s)**

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA’s needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

**How the Action(s) are Designed to Address Need(s)**

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

## Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.
- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

## Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
  - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
  - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
  - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
  - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

## Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

## ***Total Planned Expenditures Table***

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.  
  
See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
  - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
  - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
  - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

## ***Contributing Actions Table***

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

## ***Annual Update Table***

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

## ***Contributing Actions Annual Update Table***

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
  - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

## ***LCFF Carryover Table***

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program,

the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

## ***Calculations in the Action Tables***

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

### **Contributing Actions Table**

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
  - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
  - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
  - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

### **Contributing Actions Annual Update Table**

Pursuant to EC Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**

- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
  - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
  - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

## LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

- This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education  
November 2024



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

## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 9.3

**Board Meeting Date:** June 26, 2025

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**Action**

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**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Liann Reyes, Deputy Superintendent, Business Services

**SUBJECT:** Santa Cruz County Office of Education 2025-2026 Budget

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### BACKGROUND

Following a Public Hearing held on June 12, 2025, to solicit recommendations and comments from members of the public regarding the Santa Cruz County Office of Education's 2025–2026 Budget, it is requested that the Board adopt the Budget as presented.

### FUNDING IMPLICATIONS

Included herein.

### RECOMMENDATION

Adopt the Santa Cruz County Board of Education 2025–2026 budget as presented.

# **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:

Adoption Date: 6/26/25

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

Signed:

Date: 6/12/2025

Clerk/Secretary of the County Board

Time: 5:30 pm

(Original signature required)

Printed Name:

Title:

Contact person for additional information on the budget reports:

Name: Melissa Lopez

Title: Director, Fiscal Services

Telephone: (831) 466-5616

E-mail: mlopez@santacruzcoe.org

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	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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.

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
	(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

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
<b>I. LCFF Funding</b>					
a.	COE funded at Target LCFF				
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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
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
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**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 <sup>1</sup> 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

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

Explanation:

(required if NOT met and Other is marked)

Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)

Other (explanation must be provided)

**6. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, 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%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.40%</b>	<b>1.40%</b>	<b>1.40%</b>

<sup>1</sup> 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.

<sup>2</sup> 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 <sup>1</sup>		County Office Total Expenditures and Other Financing Uses <sup>2</sup>
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

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

<sup>2</sup> 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			

<sup>3</sup> 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.

Ending Cash Balance		
County School Service Fund		
Fiscal Year	(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 reserves<sup>1</sup> 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 uses<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
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

<sup>1</sup>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.

<sup>2</sup> 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.

<sup>3</sup> 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
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>

**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. <b>County Office's Reserve Standard</b> <b>(Greater of Line A5 or Line A6)</b>	<b>2,429,004.49</b>	<b>2,182,070.46</b>	<b>2,192,219.12</b>

**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%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>2,429,004.49</b>	<b>2,182,070.46</b>	<b>2,192,219.12</b>
Status:	Met	Met	Met

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

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

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

**Explanation:**  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

Yes

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

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
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
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
<b>1b. Transfers In, County School Service Fund *</b>				
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
<b>1c. Transfers Out, County School Service Fund *</b>				
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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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. <sup>1</sup> 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

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

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

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

--	--	--

If Yes, explain the nature of the new costs:

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

**Certificated (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes
1.3%	1.3%	1.3%

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

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

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

Yes	Yes	Yes
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

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(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

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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%

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									

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)	
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%
<b>G. ASSETS</b>									
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
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				
<b>LCFF SOURCES</b>									
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 Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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%
<b>OTHER STATE REVENUE</b>									
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 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)	
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%
<b>OTHER LOCAL REVENUE</b>									
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									

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%
<b>CLASSIFIED SALARIES</b>									
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%
<b>EMPLOYEE BENEFITS</b>									
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%
<b>BOOKS AND SUPPLIES</b>									
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
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%
<b>CAPITAL OUTLAY</b>									
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
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%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
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%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									

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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(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%

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

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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(42,271.80)	(346,669.71)	720.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(42,271.80)	(346,669.71)	720.1%
<b>F. FUND BALANCE, RESERVES</b>					
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 e	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 e	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%
<b>G. ASSETS</b>					

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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			2,162,656.44		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>CERTIFICATED SALARIES</b>					

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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(42,271.80)	(346,669.71)	720.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(42,271.80)	(346,669.71)	720.1%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			275,484.06	150,000.00	-45.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			275,484.06	150,000.00	-45.6%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (G10 + H2) - (I6 + J2)			555,168.31		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			275,484.06	150,000.00	-45.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			275,484.06	150,000.00	-45.6%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,598.05	1,500.00	-42.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,598.05	1,500.00	-42.3%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			14,470.65		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					

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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,598.05	1,500.00	-42.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,598.05	1,500.00	-42.3%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			59,073.52	19,599.19	-66.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			59,073.52	19,599.19	-66.8%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			792,565.50		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			59,073.52	19,599.19	-66.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			59,073.52	19,599.19	-66.8%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,800.81)	(26,500.00)	-11.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(29,800.81)	3,500.00	-111.7%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (G10 + H2) - (I6 + J2)			57,320.93		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(29,800.81)	(26,500.00)	-11.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(29,800.81)	3,500.00	-111.7%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			69,023.14	(337,000.00)	-588.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			69,023.14	(337,000.00)	-588.2%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,177,681.51		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			69,023.14	(337,000.00)	-588.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			69,023.14	(337,000.00)	-588.2%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			244,493.75	150,000.00	-38.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			244,493.75	150,000.00	-38.6%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			3,590,268.28		
<b>OTHER LOCAL REVENUE</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			244,493.75	150,000.00	-38.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			244,493.75	150,000.00	-38.6%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(576,052.49)	(300,000.00)	-47.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(244,517.00)	(300,000.00)	22.7%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			119,197.77		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>CONTRIBUTIONS</b>					

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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(576,052.49)	(300,000.00)	-47.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(244,517.00)	(300,000.00)	22.7%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(510,779.85)	(915,000.00)	79.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			745,267.53	285,000.00	-61.8%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,646,789.37		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(510,779.85)	(915,000.00)	79.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			745,267.53	285,000.00	-61.8%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,505,148.18)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,560,589.61)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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 Estimated Actuals	2025-26 Budget	Percent Difference
<b>CONTRIBUTIONS</b>					
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)			(55,441.43)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(6,505,148.18)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,560,589.61)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENSES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			674,878.00	(411,330.00)	-160.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			674,878.00	(411,330.00)	-160.9%
<b>F. NET POSITION</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

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		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			14,703,045.30		
<b>OTHER LOCAL REVENUE</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENSES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			674,878.00	(411,330.00)	-160.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			674,878.00	(411,330.00)	-160.9%
<b>F. NET POSITION</b>					
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%
<b>Santa Cruz COE COLA Used</b>	<b>6.56%</b>	<b>8.22%</b>	<b>1.07%</b>	<b>2.30%</b>	<b>1.00%</b>	<b>1.00%</b>

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 <b>Funded</b>	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
<b>Revenues</b>										
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
<b>Total Revenue</b>	<b>20,699,398</b>	<b>18,049,939</b>	<b>-</b>	<b>38,749,336</b>	<b>15,936,073</b>	<b>15,405,602</b>	<b>-</b>	<b>11,590,458</b>	<b>42,932,134</b>	<b>81,681,470</b>
<b>Expenditures</b>										
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)
<b>Total Expenditures</b>	<b>17,072,391</b>	<b>17,395,275</b>	<b>222,129.6</b>	<b>34,689,795</b>	<b>15,989,069</b>	<b>12,588,085</b>	<b>1,257,479</b>	<b>9,621,631</b>	<b>39,456,265</b>	<b>74,146,060</b>
<b>Interfund Transfers</b>										
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	-
<b>Total Transfers</b>	<b>(2,266,576)</b>	<b>(400,611)</b>	<b>223,130</b>	<b>(2,444,057)</b>	<b>414,697</b>	<b>96,253</b>	<b>1,346,331</b>	<b>(945,365)</b>	<b>911,916</b>	<b>(1,532,141)</b>
<b>Beginning Balance</b>	<b>22,768,510.46</b>	<b>4,440,079</b>	<b>-</b>	<b>27,208,589.46</b>	<b>1,177,846.59</b>	<b>3,461,194.85</b>	<b>1,275,183.35</b>	<b>3,444,121.11</b>	<b>9,358,345.90</b>	<b>36,566,935.36</b>
<b>Audit Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Adjusted Beginning Balance</b>	<b>22,768,510</b>	<b>4,440,079</b>	<b>-</b>	<b>27,208,589.46</b>	<b>1,177,847</b>	<b>3,461,195</b>	<b>1,275,183</b>	<b>3,444,121</b>	<b>9,358,346</b>	<b>36,566,935.36</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>1,361,430.95</b>	<b>254,053.18</b>	<b>0</b>	<b>1,615,484.13</b>	<b>361,701</b>	<b>2,913,770</b>	<b>88,852</b>	<b>1,023,462</b>	<b>4,387,785</b>	<b>6,003,269</b>
<b>Ending Fund Balance</b>	<b>24,129,941</b>	<b>4,694,132</b>	<b>0</b>	<b>28,824,073.59</b>	<b>1,539,548</b>	<b>6,374,964</b>	<b>1,364,035</b>	<b>4,467,583</b>	<b>13,746,130</b>	<b>42,570,204.07</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,539,548</b>	<b>6,374,964.46</b>	<b>1,364,035</b>	<b>4,467,583.25</b>	<b>13,746,130</b>	<b>13,746,130</b>
<b>Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Assigned</b>	<b>24,129,941</b>	<b>4,694,132</b>	<b>-</b>	<b>28,824,074</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,824,074</b>
<b>Assigned (Deferred Maintenance)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Committed (COPS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserve for Economic Certainty</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>Revenues</b>													
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
<b>Total Revenue</b>	<b>81,681,470</b>	<b>3,806,364</b>	<b>8,000,693</b>	<b>83,943</b>	<b>1,802,496</b>	<b>166,999</b>	<b>293,934</b>	<b>244,494</b>	<b>36,621</b>	<b>316,781</b>	<b>186,202</b>	<b>1,481,386</b>	<b>98,101,383</b>
<b>Expenditures</b>													
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)
<b>Total Expenditures</b>	<b>74,146,060</b>	<b>3,848,636</b>	<b>7,725,209</b>	<b>81,345</b>	<b>1,743,422</b>	<b>196,800</b>	<b>224,911</b>	<b>-</b>	<b>612,674</b>	<b>827,561</b>	<b>6,691,350</b>	<b>806,508</b>	<b>96,904,476</b>
<b>Interfund Transfers</b>													
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	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>(1,532,141)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>331,535</b>	<b>1,256,047</b>	<b>(55,441)</b>	<b>-</b>	<b>(0)</b>
<b>Beginning Balance</b>	<b>36,566,935</b>	<b>1,828,671</b>	<b>197,149</b>	<b>1,955</b>	<b>197,581</b>	<b>88,189</b>	<b>1,186,095</b>	<b>3,371,126</b>	<b>662,844</b>	<b>3,347,654</b>	<b>6,560,590</b>	<b>13,907,865</b>	<b>67,916,653</b>
<b>Audit Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Adjusted Beginning Balance</b>	<b>36,566,935</b>	<b>1,828,671</b>	<b>197,149</b>	<b>1,955</b>	<b>197,581</b>	<b>88,189</b>	<b>1,186,095</b>	<b>3,371,126</b>	<b>662,844</b>	<b>3,347,654</b>	<b>6,560,590</b>	<b>13,907,865</b>	<b>67,916,653</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>6,003,269</b>	<b>(42,272)</b>	<b>275,484</b>	<b>2,598</b>	<b>59,074</b>	<b>(29,801)</b>	<b>69,023</b>	<b>244,494</b>	<b>(244,517)</b>	<b>745,268</b>	<b>(6,560,590)</b>	<b>674,878</b>	<b>1,196,907</b>
<b>Ending Fund Balance</b>	<b>42,570,204</b>	<b>1,786,399</b>	<b>472,633</b>	<b>4,553</b>	<b>256,655</b>	<b>58,388</b>	<b>1,255,118</b>	<b>3,615,620</b>	<b>418,327</b>	<b>4,092,921</b>	<b>-</b>	<b>14,582,743</b>	<b>69,113,560</b>
<b>Components of Ending Fund Balance:</b>													
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	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
<b>Revenues</b>										
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
<b>Total Revenue</b>	<b>21,851,956</b>	<b>13,780,314</b>	<b>-</b>	<b>35,632,270</b>	<b>17,269,836</b>	<b>11,953,128</b>	<b>-</b>	<b>9,359,135</b>	<b>38,582,100</b>	<b>74,214,370</b>
<b>Expenditures</b>										
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)
<b>Total Expenditures</b>	<b>22,354,059</b>	<b>14,826,976</b>	<b>208,479</b>	<b>37,389,515</b>	<b>17,677,651</b>	<b>14,099,227</b>	<b>1,699,789</b>	<b>8,870,634</b>	<b>42,347,301</b>	<b>79,736,816</b>
<b>Interfund Transfers</b>										
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	-
<b>Total Transfers</b>	<b>(1,874,215)</b>	<b>(440,286)</b>	<b>208,479</b>	<b>(2,106,022)</b>	<b>407,814</b>	<b>16,148</b>	<b>1,200,000</b>	<b>(747,940)</b>	<b>876,022</b>	<b>(1,230,000)</b>
<b>Beginning Balance</b>	<b>24,129,941</b>	<b>4,694,132</b>	<b>0</b>	<b>28,824,074</b>	<b>1,539,548</b>	<b>6,374,964</b>	<b>1,364,035</b>	<b>4,467,583</b>	<b>13,746,130</b>	<b>42,570,204</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,376,319)</b>	<b>(1,486,949)</b>	<b>-</b>	<b>(3,863,268)</b>	<b>-</b>	<b>(2,129,952)</b>	<b>(499,789)</b>	<b>(259,439)</b>	<b>(2,889,180)</b>	<b>(6,752,448)</b>
<b>Ending Fund Balance</b>	<b>21,753,622</b>	<b>3,207,183</b>	<b>0</b>	<b>24,960,806</b>	<b>1,539,548</b>	<b>4,245,012</b>	<b>864,246</b>	<b>4,208,144</b>	<b>10,856,950</b>	<b>35,817,756</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,539,548</b>	<b>4,245,012</b>	<b>864,246</b>	<b>4,208,144</b>	<b>10,856,950</b>	<b>10,856,950</b>
<b>Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Assigned</b>	<b>21,753,622</b>	<b>3,207,183</b>	<b>-</b>	<b>24,960,806</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,960,806</b>
<b>Assigned (Deferred Maintenance)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Committed (COPS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserve for Economic Certainty</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>Revenues</b>													
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
<b>Total Revenue</b>	<b>74,214,370</b>	<b>4,072,762</b>	<b>6,596,965</b>	<b>182,386</b>	<b>1,867,173</b>	<b>164,500</b>	<b>250,000</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>350,000</b>	<b>87,998,155</b>
<b>Expenditures</b>													
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	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>79,736,816</b>	<b>4,419,432</b>	<b>6,446,965</b>	<b>180,886</b>	<b>1,847,574</b>	<b>191,000</b>	<b>587,000</b>	<b>-</b>	<b>300,000</b>	<b>1,065,000</b>	<b>-</b>	<b>761,330</b>	<b>95,536,003</b>
<b>Interfund Transfers</b>													
Transfers In	-	-	-	-	-	30,000	-	-	-	1,200,000	-	-	1,230,000
Transfers Out	(1,230,000)	-	-	-	-	-	-	-	-	-	-	-	(1,230,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>(1,230,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Balance</b>	<b>42,570,204</b>	<b>1,786,399</b>	<b>472,633</b>	<b>4,553</b>	<b>256,655</b>	<b>58,388</b>	<b>1,255,118</b>	<b>3,615,620</b>	<b>418,327</b>	<b>4,092,921</b>	<b>-</b>	<b>14,582,743</b>	<b>69,113,560</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(6,752,448)</b>	<b>(346,670)</b>	<b>150,000</b>	<b>1,500</b>	<b>19,599</b>	<b>3,500</b>	<b>(337,000)</b>	<b>150,000</b>	<b>(300,000)</b>	<b>285,000</b>	<b>-</b>	<b>(411,330)</b>	<b>(7,537,849)</b>
<b>Ending Fund Balance</b>	<b>35,817,756</b>	<b>1,439,729</b>	<b>622,633</b>	<b>6,053</b>	<b>276,254</b>	<b>61,888</b>	<b>918,118</b>	<b>3,765,620</b>	<b>118,327</b>	<b>4,377,921</b>	<b>-</b>	<b>14,171,413</b>	<b>61,575,712</b>
<b>Components of Ending Fund Balance:</b>													
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

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2026-27**  
**2025-26 Proposed Budget for Adoption**

	Various	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
<b>Revenues</b>										
LCFF Revenues	14,335,299	13,485,036	-	27,820,335	9,108,362	-	-	-	9,108,362	36,928,697
Federal Revenues	-	-	-	-	534,102	1,485,179	-	-	2,019,281	2,019,281
Federal Pass Through	4,000,000	-	-	4,000,000	-	-	-	-	-	4,000,000
Other State Revenues	327,855	-	-	327,855	8,049,336	6,380,898	-	-	14,430,235	14,758,090
Other Local Revenues	3,055,415	-	-	3,055,415	-	-	-	5,296,927	5,296,927	8,352,342
<b>Total Revenue</b>	<b>21,718,569</b>	<b>13,485,036</b>	<b>-</b>	<b>35,203,605</b>	<b>17,691,800</b>	<b>7,866,077</b>	<b>-</b>	<b>5,296,927</b>	<b>30,854,805</b>	<b>66,058,410</b>
<b>Expenditures</b>										
Certificated Salaries	2,597,577	3,838,045	80,706	6,516,328	4,567,655	2,580,902	-	1,073,341	8,221,898	14,738,226
Classified Salaries	7,859,053	2,230,485	22,304	10,111,842	4,707,346	1,614,815	483,231	1,278,472	8,083,864	18,195,707
Employee Benefits	6,161,969	3,827,678	54,098	10,043,746	6,705,581	3,324,807	328,525	1,233,085	11,591,999	21,635,746
Books and Supplies	511,806	1,259,600	23,643	1,795,049	62,535	305,102	165,300	190,785	723,722	2,518,772
Services, Other Operating Expenditures	3,656,484	1,830,995	14,482	5,501,961	1,041,042	1,552,775	313,620	2,116,513	5,023,951	10,525,912
Capital Outlay	-	-	-	-	-	-	50,000	-	50,000	50,000
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	4,000,000	-	-	4,000,000	-	-	-	-	-	4,000,000
Indirect Costs	(2,947,773)	1,020,985	13,246	(1,913,542)	1,015,454	412,185	96,317	230,903	1,754,860	(158,682)
<b>Total Expenditures</b>	<b>21,839,117</b>	<b>14,007,789</b>	<b>208,479</b>	<b>36,055,385</b>	<b>18,099,614</b>	<b>9,790,586</b>	<b>1,436,994</b>	<b>6,123,100</b>	<b>35,450,293</b>	<b>71,505,678</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(30,000)	-	(30,000)	-	-	-	(1,200,000)	(1,200,000)	(1,230,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,722,079)	(410,286)	208,479	(1,923,886)	407,814	16,148	1,300,000	199,924	1,923,886	-
<b>Total Transfers</b>	<b>(1,722,079)</b>	<b>(440,286)</b>	<b>208,479</b>	<b>(1,953,886)</b>	<b>407,814</b>	<b>16,148</b>	<b>1,300,000</b>	<b>(1,000,076)</b>	<b>723,886</b>	<b>(1,230,000)</b>
<b>Beginning Balance</b>	<b>21,753,622</b>	<b>3,207,183</b>	<b>0</b>	<b>24,960,806</b>	<b>1,539,548</b>	<b>4,245,012</b>	<b>864,246</b>	<b>4,208,144</b>	<b>10,856,950</b>	<b>35,817,756</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,842,628)</b>	<b>(963,039)</b>	<b>-</b>	<b>(2,805,667)</b>	<b>-</b>	<b>(1,908,361)</b>	<b>(136,994)</b>	<b>(1,826,248)</b>	<b>(3,871,603)</b>	<b>(6,677,270)</b>
<b>Ending Fund Balance</b>	<b>19,910,994</b>	<b>2,244,144</b>	<b>0</b>	<b>22,155,139</b>	<b>1,539,548</b>	<b>2,336,651</b>	<b>727,252</b>	<b>2,381,896</b>	<b>6,985,347</b>	<b>29,140,486</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	-	-	-	-	-	-	-	-	-	-
<b>Restricted</b>	-	-	-	-	1,539,548	2,336,651	727,252	2,381,896	6,985,347	6,985,347
<b>Committed</b>	-	-	-	-	-	-	-	-	-	-
<b>Assigned</b>	19,910,994	2,244,144	0	22,155,139	-	-	-	-	-	22,155,139
<b>Assigned (Deferred Maintenance)</b>	-	-	-	-	-	-	-	-	-	-
<b>Committed (COPS)</b>	-	-	-	-	-	-	-	-	-	-

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

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
<b>Revenues</b>										
LCFF Revenues	14,496,457	13,487,415	-	27,983,872	9,108,362	-	-	-	9,108,362	37,092,234
Federal Revenues	-	-	-	-	534,102	1,485,179	-	-	2,019,281	2,019,281
Federal Pass Through	4,000,000	-	-	4,000,000	-	-	-	-	-	4,000,000
Other State Revenues	327,855	-	-	327,855	8,549,242	6,380,898	-	-	14,930,141	15,257,996
Other Local Revenues	3,055,415	-	-	3,055,415	-	-	-	5,296,927	5,296,927	8,352,342
<b>Total Revenue</b>	<b>21,879,727</b>	<b>13,487,415</b>	<b>-</b>	<b>35,367,142</b>	<b>18,191,706</b>	<b>7,866,077</b>	<b>-</b>	<b>5,296,927</b>	<b>31,354,711</b>	<b>66,721,853</b>
<b>Expenditures</b>										
Certificated Salaries	2,631,346	3,887,939	81,755	6,601,040	4,627,035	2,516,160	-	1,042,932	8,186,127	14,787,167
Classified Salaries	7,953,362	2,257,251	22,571	10,233,185	4,763,834	1,571,560	489,030	1,069,972	7,894,395	18,127,580
Employee Benefits	6,484,371	4,028,348	56,482	10,569,202	7,067,125	3,355,442	346,760	1,158,566	11,927,892	22,497,094
Books and Supplies	516,806	1,259,600	22,943	1,799,349	62,535	298,602	165,300	(139,051)	387,386	2,186,735
Services, Other Operating Expenditures	3,738,625	1,830,995	11,482	5,581,102	1,041,042	1,464,775	313,620	1,888,538	4,707,976	10,289,078
Capital Outlay	65,000	-	-	65,000	-	-	50,000	-	50,000	115,000
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	4,000,000	-	-	4,000,000	-	-	-	-	-	4,000,000
Indirect Costs	(2,869,906)	1,020,985	13,246	(1,835,674)	1,037,950	387,557	96,317	155,168	1,676,993	(158,682)
<b>Total Expenditures</b>	<b>22,519,604</b>	<b>14,285,119</b>	<b>208,480</b>	<b>37,013,203</b>	<b>18,599,521</b>	<b>9,594,095</b>	<b>1,461,027</b>	<b>5,176,126</b>	<b>34,830,769</b>	<b>71,843,972</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(30,000)	-	(30,000)	-	-	-	(1,200,000)	(1,200,000)	(1,230,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,722,079)	(410,286)	208,479	(1,923,886)	407,814	16,148	1,300,000	199,924	1,923,886	-
<b>Total Transfers</b>	<b>(1,722,079)</b>	<b>(440,286)</b>	<b>208,479</b>	<b>(1,953,886)</b>	<b>407,814</b>	<b>16,148</b>	<b>1,300,000</b>	<b>(1,000,076)</b>	<b>723,886</b>	<b>(1,230,000)</b>
<b>Beginning Balance</b>	<b>19,910,994</b>	<b>2,244,144</b>	<b>0</b>	<b>22,155,139</b>	<b>1,539,548</b>	<b>2,336,651</b>	<b>727,252</b>	<b>2,381,896</b>	<b>6,985,347</b>	<b>29,140,486</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,361,956)</b>	<b>(1,237,990)</b>	<b>-</b>	<b>(3,599,946)</b>	<b>-</b>	<b>(1,711,871)</b>	<b>(161,027)</b>	<b>(879,274)</b>	<b>(2,752,172)</b>	<b>(6,352,118)</b>
<b>Ending Fund Balance</b>	<b>17,549,038</b>	<b>1,006,154</b>	<b>0</b>	<b>18,555,193</b>	<b>1,539,548</b>	<b>624,780</b>	<b>566,225</b>	<b>1,502,622</b>	<b>4,233,175</b>	<b>22,788,368</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	-	-	-	-	-	-	-	-	-	-
<b>Restricted</b>	-	-	-	-	1,539,548	624,780	566,225	1,502,622	4,233,175	4,233,175
<b>Assigned</b>	17,549,038	1,006,154	0	18,555,193	-	-	-	-	-	18,555,193
<b>Assigned (Deferred Maintenance)</b>	-	-	-	-	-	-	-	-	-	-
<b>Committed (COPS)</b>	-	-	-	-	-	-	-	-	-	-

# 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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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
<b>2. District Funded County Program ADA</b>						
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
<b>C. CHARTER SCHOOL ADA</b> 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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	208.08	215.00	208.08	215.00	215.00	215.00
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	208.08	215.00	208.08	215.00	215.00	215.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	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
<b>Governmental Activities:</b>							
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
<b>Business-Type Activities:</b>							
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>B. Base Costs</b>	
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
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.88%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	9.55%
<b>Part IV - Carry-forward Adjustment</b>	
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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	6,058,150.22
<b>B. Carry-forward adjustment from prior year(s)</b>	
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
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
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
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	459,012.85
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
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>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	1,049,494.35	19,774.28	279,135.42	1,348,404.05
<b>D. COMMENTS:</b>					
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
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
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
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Functionss 1000-7999)</b>		
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
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		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
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
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
<b>TOTAL AVAILABLE</b>		<b>43,000.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Functions 1000-7999)</b>		
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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>43,000.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>



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  
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California School Boards Association
California School Information Services
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K-12 High Speed Network
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School Services of California
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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 <sup>1</sup>	\$17.40 <sup>2</sup>	\$17.80 <sup>3</sup>
Universal TK/ADA LCFF add-on	\$3,148.00 <sup>4</sup>	\$3,243.00 <sup>4</sup>	\$3,354.00 <sup>4</sup>

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

<sup>1</sup>Effective January 1, 2026, <sup>2</sup>Effective January 1, 2027, <sup>3</sup>Effective January 1, 2028.

<sup>4</sup>The 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 <sup>1</sup>	2025-26 <sup>2</sup>	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 <sup>3</sup>	\$11,323	\$10,411	\$10,719	\$12,746
Transitional Kindergarten (TK) Add-On <sup>4</sup>	\$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 <sup>5</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>7</sup>		\$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

<sup>1</sup>Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

<sup>2</sup>Applies 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.

<sup>3</sup>Additional 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.

<sup>4</sup>Funding 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.

<sup>5</sup>California 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.

<sup>6</sup>Unemployment 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).

<sup>7</sup>Minimum wage rates are effective January 1 of the respective year.



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 9.4

**Board Meeting Date:** June 26, 2025

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**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Greg Larson, Chair, Community Outreach and Legislative Committee  
Dr. Faris Sabbah, County Superintendent of Schools  
Dr. Heather Thomsen, School Health Manager, Student Support Services

**SUBJECT:** Resolution #25-19 Recognizing Community Partnerships And Impactful Action In Addressing The Fentanyl Crisis

### BACKGROUND

The Board will adopt a resolution recognizing community partners for their efforts to combat the fentanyl crisis through education, outreach, and naloxone (Narcan) distribution. Over 950 people attended seven Fentanyl High screenings, and all county middle and high schools are now equipped with naloxone and trained staff.

### FUNDING IMPLICATIONS

None.

### RECOMMENDATION

Approve Resolution #25-21 Recognizing Community Partnerships And Impactful Action In Addressing The Fentanyl Crisis.



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**Mr. Ed Acosta • Mr. Edward Estrada • Mr. Greg Larson • Ms. Sue Roth**  
**Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams**

**Student Trustees: Natalie Hofkins and Ruben Marcus**

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**RESOLUTION #25-21**  
**RECOGNIZING COMMUNITY PARTNERSHIPS AND IMPACTFUL ACTION IN**  
**ADDRESSING THE FENTANYL CRISIS**

**WHEREAS**, fentanyl is a synthetic opioid approximately 50 times more potent than heroin, and is increasingly manufactured illegally and distributed by criminal organizations; and

**WHEREAS**, fentanyl is often illicitly mixed into other drugs such as heroin and cocaine, or pressed into counterfeit pills resembling prescription medications like Percocet, Xanax, and Adderall—products frequently marketed to youth, including via social media and online platforms; and

**WHEREAS**, ingestion of even a small amount of fentanyl can lead to overdose, respiratory failure, and death—especially when taken unknowingly in laced substances; and

**WHEREAS**, drug overdose/poisoning is now the third leading cause of death among youth and young adults ages 15-24, according to the American Academy of Pediatrics; and

**WHEREAS**, Santa Cruz County experiences one of the highest opioid-related death rates among neighboring counties, and multiple school campuses in the region have reported administering naloxone—better known by its brand name, Narcan—to reverse suspected opioid overdoses; and

**WHEREAS**, the Santa Cruz County Office of Education and its partners have hosted seven countywide screenings of the film Fentanyl High, drawing more than 950 attendees and raising critical awareness among students, families, and educators; and

**WHEREAS**, community-wide efforts have resulted in the distribution of more than 2,750 doses of naloxone and 1,250 educational booklets in English and Spanish; and

**WHEREAS**, all middle and high schools in the county now maintain naloxone in first aid stations with trained staff prepared to administer it in the event of an overdose; and

**WHEREAS**, the countywide educational events were made possible by the collaboration of committed partners, including Fentanyl High filmmaker Kyle Santoro, Carrie Luther, CineLux Theaters, SafeRx Santa Cruz County, Santa Cruz Community Health, Janus of Santa Cruz, Santa Cruz County Sheriff's Office, Salud Para La Gente, Watsonville Community Hospital, Santa Cruz City Schools, the Pajaro Valley Unified School District, the San Lorenzo Valley Unified School District, and the Scotts Valley Unified School District;

**NOW, THEREFORE, BE IT RESOLVED** that the Santa Cruz County Board of Education commends and expresses deep appreciation to all partners, community organizations, health agencies, and school districts contributing to the countywide effort to prevent opioid overdoses and increase awareness of fentanyl's dangers;

**BE IT FURTHER RESOLVED** that the Santa Cruz County Board of Education affirms its commitment to supporting school-based health education, harm reduction strategies, and the widespread availability of naloxone as vital tools in combating the youth opioid crisis.

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 26th day of June 2025, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

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Abel Sanchez, Board President  
Santa Cruz County Board of Education

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Dr. Faris Sabbah, Secretary  
County Superintendent of Schools



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 9.5

**Board Meeting Date:** June 26, 2025

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**Action**

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**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Dr. Faris Sabbah, County Superintendent of Schools  
John Rice, Executive Director, Alternative Education

**SUBJECT:** Prop 28 Arts and Music in Schools, Annual Report for Santa Cruz County  
Alternative Education

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#### BACKGROUND

California voters approved proposition 28, the Arts and Music in Schools Funding Guarantee and Accountability Act, on November 8, 2022. This initiative guarantees additional annual funding for arts education in K–12 public schools by setting aside 1% of the total state and local revenues allocated under Proposition 98 from the prior fiscal year.

The intent of the measure is to expand access to high-quality arts instruction and music education, particularly in underserved schools and programs, with an emphasis on equity and culturally responsive teaching. Funds are specifically designated for arts education personnel, supplies, and professional development.

As part of the accountability requirements, each LEA must submit an annual report, approved by its governing board, detailing the use of these funds and the impact on student access to arts and music education.

#### FUNDING IMPLICATIONS

Included herein - use of restricted state-designated funds. No impact to the unrestricted general fund.

#### RECOMMENDATION

Approve the Proposition 28 – Arts and Music in Schools Annual Report for the Alternative Education program.

# Proposition 28: Arts and Music in Schools Funding

## Annual Report

### Fiscal Year 2024-25

Name: Santa Cruz Co. Office of Education

CDS Code: 4410447-0000000

Allocation Year: 2024-25, 2023-24

#### 1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

DESCRIPTION OF ARTIST TEACHER PARTNERSHIP (ATP) PROGRAM All Prop 28 funds expended this year were geared toward expanding our Artist Teacher Partnership. We expended funds on classified professional artists and supplies to support this collaborative program. The Artist Teacher Partnership is an integrated academic content and arts program that unites a lead classroom teacher with a local teaching artist. They work collaboratively to build integrated units of study. This consists of a curriculum-based integrated learning arts project (dance, music, theatre, storytelling, visual art, media arts, or creative writing including poetry) created, developed and facilitated by a teaching artist through careful collaboration with a teacher, arts specialists, and other educators involved in the project. The classroom teacher and teaching artist team concentrate on one of the major arts disciplines: Dance, Music, Theatre, Media Arts, or Visual Arts. Most frequently, students are surveyed to determine the best match. Over the course of the school year, the teacher and teaching artist team collaborate on designing integrated arts lessons that meet content standards in math, science, social sciences, and/or English language development. Many of the lessons and units are also integrated with the adopted literature program, Reading with Relevance. The team delivers standards-based arts and content instruction in collaboration to students. Research shows that each student learns differently and processes information differently. By making the arts part of the curriculum, young people develop critical thinking skills, self-confidence, discipline, academic success, interpersonal skills, and creativity. In Champions of Change, researchers (Catterall and Heath) found that: • The arts reach students who are not otherwise being reached. • The arts reach students in ways that they are not otherwise being reached. • The arts connect students to themselves and each other. • The arts transform the environment for learning. • The arts provide learning opportunities for the adults in the lives of young people. • The arts provide new challenges for those students already considered successful. • The arts develop creativity, innovation & inquiry; critical, flexible thinking; and communication & collaboration skills. We will continue to expand our Artist Teacher Program in 2025-2026 with the addition of a .8 FTE Certificated Art Teacher.

<b>2. Number of full-time equivalent teachers (certificated).</b>	0.0
<b>3. Number of full-time equivalent personnel (classified).</b>	1.0
<b>4. Number of full-time equivalent teaching aides.</b>	0.0
<b>5. Number of students served.</b>	222
<b>6. Number of school sites providing arts education.</b>	2
<b>Date of Approval by Governing Board/Body</b>	6/26/2025 12:00:00 AM

#### Annual Report Data URL

<https://santacruzcoe.org/student-services/alternative-education-programs/>

**Submission Date** 6/17/2025 11:22:57 AM

## Alternative Education Program

Partial Prop 28 funds were expended in the 2024-2025 school year, due to challenges in hiring a qualified art teacher we had budgeted for. We have now successfully hired this teacher, and we continue to recruit additional contracted artists.

### Current Arts Based Activities :

Arts Activity	Sites	Grades	Areas of Need/Growth
William James Associates	Hartman, Highlands, Phoenix, Seabright,	6-12	Additional instructors and sessions
Artist-Teacher Partnership (ATP)	Highlands, Dewitt, Escuela Quetzal, Star, Freedom, Hartman, and Sequoia	9-12	Additional instructors and sessions, plus a focus on mindfulness and Healing Engagement as related to visual and performing Arts
CTEP	Sequoia and Highlands	9-12	Additional Instructors and sessions

### Current Arts Strengths

Our Visual and Performing Arts program consists of two strong partnerships- William James Associates, and the Artist-Teacher Partnership, led by our Arts Coordinator, Audrey Sirota in the Education Services Division. The William James Association promotes work service in the arts, environment, education, and community development. The Artist Teacher Partnership is an integrated academic content and arts program that unites a lead classroom teacher with a teaching artist. They work collaboratively to build integrated units of study. This consists of a curriculum-based integrated learning arts project (dance, music, theater, storytelling, visual art, media arts, or creative writing including poetry) created, developed and facilitated by a teaching artist through careful collaboration with a teacher. Both William James and ATP offer hands-on learning and opportunities for collaboration. Students report appreciation for techniques learned, and enjoyment and self-esteem from art created. Some students and parents report that art is what connected them to the school and to school success. Regardless of the group we talked to, they encouraged additional time, staff, resources, and materials.

### **Current Arts Needs**

- Additional artists and a certificated, itinerant Arts Teacher to support students at all sites and to connect Social Emotional Learning and Healing Engagement strategies into Arts Instruction.
- Materials and Supplies

### **Arts Plan**

Hire a .8 FTE Itinerant Art Teacher to ensure Art at all school sites is standards and SEL-based and that it is connected to student learning.

**Prop 28 Arts and Music in Schools  
Expenditure Plan  
Santa Cruz County Office of Education  
Alternative Education Program**

<b>Available Funds</b>	<b>Total Grant Allocation</b>
<b>2025-2026 SCCOE Alternative Education Program Entitlement</b>	<b>\$136,545</b>
<b>Unexpended Funds From 2024-2025</b>	<b>\$78,053.99</b>
<b>2025-2026 Total Funds Available</b>	<b>\$214,598.99</b>

**Purpose:** Arts and Music in Schools (Prop 28) provides funding to supplement arts education programs. Local educational agencies with more than 500 pupils must expend at least 80 percent of the funds to employ certificated or classified employees to provide arts education instruction and the remaining funds for training supplies, curriculum, professional learning, materials, and arts educational partnership programs.

**Eligible grades:** Pre-K to 12

**Additional Resource:** [California Arts Standards for Public Schools, Prekindergarten Through Grade Twelve](#)

The 2019 California Arts Standards for Public Schools, Prekindergarten Through Grade Twelve (Arts Standards) update the four arts disciplines—dance, music, theater, and visual arts—and include new standards for media arts as a discrete discipline. Media arts includes diverse categories such as digital imaging, animation, sound production, web design, virtual reality, and interactive design, along with new and emerging forms. The Arts Standards reflect the fundamental belief that every child should have equitable access to high-quality, standards-based arts education to thrive and participate in modern society.

<b>Planned Expenditure</b>	<b>Budget</b>
.8 FTE Art Teacher, Alternative Education	\$106,669.00
Additional Art Teachers and Instructors	\$65010.19
Contribution to Santa Cruz Arts Foundation	\$20,000.00
Arts Materials and Supplies	\$21,203.01
Indirect Costs	\$1,716.79
<b>Total</b>	<b>\$214,598.99</b>



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 9.6

**Board Meeting Date:** June 26, 2025

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**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Liann Reyes, Deputy Superintendent, Business Services

**SUBJECT:** Resolution #25-22: Usage of funds generated by Propositions 30 and 55, Education Protection Account (Santa Cruz County Office of Education)

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### BACKGROUND

In accordance with the requirements of Propositions 30 and 55, educational agencies must adopt a resolution annually detailing the intended use of EPA funds. These propositions mandate that EPA funds be spent exclusively on instructional purposes and prohibit their use for administrative salaries or other administrative costs.

### FUNDING IMPLICATIONS

The adoption of Resolution #25-22 allows the COE to continue utilizing EPA funds for critical instructional expenditures. This supports the ongoing delivery of high-quality educational services to alternative education students.

### RECOMMENDATION

Adopt Resolution #25-22: Usage of funds generated by Propositions 30 and 55, Education Protection Account (Santa Cruz County Office of Education)



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**Mr. Ed Acosta • Mr. Edward Estrada • Mr. Greg Larson • Ms. Sue Roth**  
**Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams**

**Student Trustee: Natalie Hokfins and Ruben Marcus**

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## **RESOLUTION #25-22**

### **RESOLUTION IN SUPPORT OF PROPOSITIONS 30 AND 55 REGARDING THE EDUCATION FUNDS ACT (SANTA CRUZ COUNTY OFFICE OF EDUCATION)**

**WHEREAS**, the voters approved Proposition 30 on November 6, 2012 and Proposition 55 on November 8, 2016;

**WHEREAS**, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; (sunsetting 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

**WHEREAS**, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

**WHEREAS**, before June 30<sup>th</sup> of each year, the Department of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

**WHEREAS**, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

**WHEREAS**, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

**WHEREAS**, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

**WHEREAS**, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

**WHEREAS**, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

**WHEREAS**, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

**WHEREAS**, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

**WHEREAS**, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

**WHEREAS**, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

**NOW, THEREFORE, IT IS HEREBY RESOLVED:**

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Santa Cruz County Office of Education;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Santa Cruz County Office of Education has determined to spend the monies received from the Education Protection Act as attached.

Resolution #25-22 Resolution Regarding the Education Protection Account (COE)  
Santa Cruz County Board of Education  
June 26, 2025

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education on this 26th day of June, 2025 by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

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Abel Sanchez, Board President  
Santa Cruz County Board of Education

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Dr. Faris M. Sabbah, Secretary  
County Superintendent of Schools

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	3,300,052.00
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		3,300,052.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	0.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	0.00
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	3,300,052.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		3,300,052.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		3,300,052.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	3,300,052.00
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		3,300,052.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	0.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	0.00
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	3,300,052.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		3,300,052.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		3,300,052.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	3,300,052.00
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		3,300,052.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	3,300,052.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	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		3,300,052.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		3,300,052.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	3,300,052.00
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		3,300,052.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	3,300,052.00
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		3,300,052.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		3,300,052.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 9.7

**Board Meeting Date:** June 26, 2025

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**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Liann Reyes, Deputy Superintendent, Business Services

**SUBJECT:** Resolution #25-23: Usage of funds generated by Propositions 30 and 55, Education Protection Account (Career Advancement Charter)

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### BACKGROUND

In accordance with the requirements of Propositions 30 and 55, educational agencies must adopt a resolution annually detailing the intended use of EPA funds. These propositions mandate that EPA funds be spent exclusively on instructional purposes and prohibit their use for administrative salaries or other administrative costs.

### FUNDING IMPLICATIONS

The adoption of Resolution #25-23 allows the COE to continue utilizing EPA funds for critical instructional expenditures. This supports the ongoing delivery of high-quality educational services to career advancement charter students.

### RECOMMENDATION

Adopt Resolution #25-23: Usage of funds generated by Propositions 30 and 55, Education Protection Account (Career Advancement Charter)



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**Mr. Ed Acosta • Mr. Edward Estrada • Mr. Greg Larson • Ms. Sue Roth**  
**Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams**

**Student Trustee: Natalie Hofkins and Ruben Marcus**

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### **RESOLUTION #25-23**

#### **RESOLUTION IN SUPPORT OF PROPOSITIONS 30 AND 55 REGARDING THE EDUCATION FUNDS ACT (CAREER ADVANCEMENT CHARTER)**

**WHEREAS**, the voters approved Proposition 30 on November 6, 2012 and Proposition 55 on November 8, 2016;

**WHEREAS**, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; (sunsetting 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

**WHEREAS**, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

**WHEREAS**, before June 30<sup>th</sup> of each year, the Department of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

**WHEREAS**, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

**WHEREAS**, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

**WHEREAS**, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

**WHEREAS**, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

**WHEREAS**, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

**WHEREAS**, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

**WHEREAS**, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

**WHEREAS**, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

**WHEREAS**, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

**NOW, THEREFORE, IT IS HEREBY RESOLVED:**

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Santa Cruz County Office of Education as oversight authority for the Santa Cruz County Career Advancement Charter;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Santa Cruz County Office of Education has determined to spend the monies received from the Education Protection Act as attached.

Resolution #25-23 Resolution Regarding the Education Protection Account (CAC)  
Santa Cruz County Board of Education  
June 26, 2025

**PASSED and ADOPTED** by the Board of Education of Santa Cruz County on this **26th day of June, 2025** by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

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Abel Sanchez, Board President  
Santa Cruz County Board of Education

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Dr. Faris M. Sabbah, Secretary  
County Superintendent of Schools

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	41,616.00
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		41,616.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	17,775.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	8,850.45
Books and Supplies	4000-4999	14,950.55
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	40.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		41,616.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		41,616.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	41,616.00
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		41,616.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	17,775.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	8,850.45
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		14,950.55
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		40.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		41,616.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		41,616.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	41,616.00
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		41,616.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
	<b>Function Codes</b>	
Instruction	1000-1999	41,616.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	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		41,616.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		41,616.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	41,616.00
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
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		41,616.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	41,616.00
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		41,616.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		41,616.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 9.8

**Board Meeting Date:** June 26, 2025

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**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Natalie Hofkins, Community Outreach and Legislation Committee

**SUBJECT:** Resolution #25-24 Recognizing July as Disability Pride Month

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#### BACKGROUND

The Board will consider adopting a resolution recognizing July as Disability Pride Month, honoring the anniversary of the Americans with Disabilities Act and celebrating the contributions of individuals with disabilities. The resolution reaffirms the Santa Cruz County Office of Education's commitment to equity, inclusion, and accessibility for all students, and encourages schools and community partners to observe the month with activities that promote awareness and understanding.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Adopt Resolution #25-24 Recognizing July as Disability Pride Month



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**Mr. Ed Acosta • Mr. Edward Estrada • Mr. Greg Larson • Ms. Sue Roth**  
**Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams**

**Student Trustees: Natalie Hofkins and Ruben Marcus**

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**RESOLUTION #25-24**  
**RECOGNIZING JULY AS DISABILITY PRIDE MONTH**

**WHEREAS**, the Americans with Disabilities Act (ADA), a landmark civil rights law prohibiting discrimination against individuals with disabilities in all areas of public life, was signed into law on July 26, 1990; and

**WHEREAS**, July is recognized across the United States as Disability Pride Month, marking the anniversary of the ADA and celebrating the history, cultures, identities, and contributions of the disability community; and

**WHEREAS**, approximately 70 million adults in the United States have disabilities, according to the Centers for Disease Control and Prevention, and more than 3 million children have disabilities, according to the U.S. Census Bureau; and

**WHEREAS**, people with disabilities—whether visible or invisible, congenital or acquired, physical, cognitive, sensory, or neurodivergent—continue to face barriers to full inclusion in education, employment, housing, health care, and community life; and

**WHEREAS**, individuals with disabilities contribute meaningfully across all sectors of society, including science, technology, the arts, law, education, sports, and public service; and

**WHEREAS**, Santa Cruz County schools serve thousands of students with disabilities and are committed to fostering inclusive, accessible, and equitable learning environments for all; and

**WHEREAS**, the Santa Cruz County Office of Education holds a central role in providing services to students with disabilities and their families, including through programs that serve students with the most intensive needs and through administration of the North Santa Cruz County Special Education Local Plan Area (SELPA); and

**WHEREAS**, Disability Pride Month is an opportunity to celebrate the strength, leadership, and accomplishments of the disability community and to reaffirm our collective responsibility to eliminate discrimination and advance equity;

**NOW, THEREFORE, BE IT RESOLVED** that the Santa Cruz County Board of Education recognizes the month of July as Disability Pride Month;

**BE IT FURTHER RESOLVED** that the Board encourages all educational institutions, public agencies, community organizations, and residents in Santa Cruz County to observe Disability Pride Month with appropriate activities, educational programs, and celebrations that promote inclusion, accessibility, and understanding;

**BE IT FURTHER RESOLVED** that the Santa Cruz County Board of Education reaffirms its commitment to upholding the rights and dignity of people with disabilities and advancing policies and practices that ensure all students have the opportunity to thrive.

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 26th day of June 2025, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

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Abel Sanchez, Board President  
Santa Cruz County Board of Education

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Dr. Faris Sabbah, Secretary  
County Superintendent of Schools



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM 9.9

**Board Meeting Date:** June 26, 2025

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**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Bruce Van Allen, Community Outreach and Legislation Committee

**SUBJECT:** Resolution #25-25 Support for AB 1021 and AB 1381, Advancing Educational Workforce Housing Solutions

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#### BACKGROUND

Many of California's 600,000 public school employees, including teachers and classified staff, are unable to afford housing in the communities they serve. This persistent housing insecurity contributes significantly to staffing shortages and impairs the recruitment and retention of qualified education professionals.

Recent research by UC Berkeley's Center for Cities and Schools and UCLA's cityLAB identifies more than 7,000 publicly owned education properties with potentially developable land, totaling 75,000 acres statewide. Over 61% of these sites are located in Local Educational Agencies (LEAs) where early-career educators are unable to afford local housing. These findings underscore the substantial opportunity for school districts and county offices of education to provide workforce housing solutions on surplus or underutilized land.

Two important legislative proposals currently before the California State Legislature aim to address this crisis: AB 1021 (Wicks & Muratsuchi) and AB 1381 (Muratsuchi). These bills offer pathways for school districts to leverage their existing assets in support of the educator workforce, ultimately benefiting students and communities statewide.

#### FUNDING IMPLICATIONS

None.

#### RECOMMENDATION

Adopt Resolution #25-25 Support for AB 1021 and AB 1381, Advancing Educational Workforce Housing Solutions



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**Mr. Ed Acosta • Mr. Edward Estrada • Mr. Greg Larson • Ms. Sue Roth**  
**Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams**

**Student Trustee: Natalie Hofkins and Ruben Marcus**

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**RESOLUTION #25-25**  
**SUPPORT FOR AB 1021 AND AB 1381, ADVANCING EDUCATIONAL WORKFORCE**  
**HOUSING SOLUTIONS**

**WHEREAS**, among the effects of California’s prolonged and intensifying housing shortage is its significant impact on the state’s educational workforce; and

**WHEREAS**, a substantial portion of the state’s 600,000 public school educators, both teachers and staff, find themselves unable to afford housing in the communities where they are employed; and

**WHEREAS**, the possibilities for improvement are significant, with research conducted by UC Berkeley’s Center for City and Schools and UC Los Angeles’ cityLAB demonstrating that there are over 7,000 California properties with potentially developable land of one acre or more—totaling 75,000 acres statewide—and more than half (61%) of these properties are located in LEAs where early career teachers face housing affordability challenges; and

**WHEREAS**, Assemblymember Buffy Wicks (D-Oakland) and Assemblymember Al Muratsuchi (D-Torrance) have introduced AB 1021 in the California State Legislature, co-sponsored by the California School Boards Association; and

**WHEREAS**, Assemblymember Al Muratsuchi has also introduced AB 1381 to establish and fund a revolving loan account in the Office of the California State Treasurer to provide no-interest loans to local educational agencies, specifically school districts and county offices of education, to prepare feasibility studies for educational workforce housing projects; and

**WHEREAS**, AB 1021 would build upon the progress made by AB 2295 (Chapter 652, Statute of 2022), which established a framework for local educational agencies (LEAs) to pursue workforce housing; and

**WHEREAS**, AB 1021 enhances this foundation by expanding the number of LEA-owned sites eligible for residential development, particularly for small and rural LEAs that face unique challenges; and

**WHEREAS**, AB 1021 would also add LEA employee housing to an existing California Environmental Quality Act exemption for infill affordable housing projects on surplus school property and makes clarifying changes to the Government, Education, and Revenue and Taxation codes to provide more financial certainty for LEAs pursuing these projects; and

**WHEREAS**, AB 1381 would help to provide a critical tool for LEAs to begin the process of pursuing a workforce housing project, specifically helping LEAs across the state facing unprecedented workforce shortages, which are, in large part, influenced by the high cost of living in many areas of the state—most notably the high cost of housing; and

**WHEREAS**, by supporting LEAs to pursue and develop educational workforce housing, AB 1021 and AB 1381 will help school districts and county offices of education put their surplus land to work, creating workforce housing to help meet the needs of their students; and

**THEREFORE, BE IT RESOLVED**, that the Santa Cruz County Board of Education is proud to support AB 1021 and AB 1381 and urges the Legislature and Governor to support this important measure that will help to address the state’s educational workforce shortage crisis; and

**BE IT FURTHER RESOLVED**, that the Santa Cruz County Board of Education authorizes the Superintendent to pause support pending reconsideration by the Board should the legislation be substantially modified away from the Board’s intended support.

**BE IT FINALLY RESOLVED**, that this resolution be shared with the California School Boards Association for transmittal to the California State Legislature.

**PASSED AND ADOPTED** by the Santa Cruz County Board of Education on this 26th day of June, 2025, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

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Abel Sanchez, Board President  
Santa Cruz County Board of Education

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Dr. Faris M. Sabbah, Secretary  
County Superintendent of Schools