



**Santa Cruz County Board of Education
Regular Board Meeting
Thursday, June 18, 2026 05:30 PM
Boardroom and/or Zoom**

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 public-comment@santacruzcoe.org no later than 4:00 PM on Thursday, June 18, 2026. Each individual may only make one comment per topic.

<https://santacruzcoe-org.zoom.us/j/87627077955>

Webinar ID: 876 2707 7955

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

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

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

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

1.1 Board Member Remote Attendance

Per SB 707, Trustees may participate in the Board meeting remotely under certain conditions of "just cause".

Board approval is not required.

2. LAND ACKNOWLEDGEMENT

President Williams will open the meeting with a land acknowledgment. This acknowledgment honors the original stewards of the land and affirms the Board's commitment to respect, reflection, and responsibility in our service to the community.

3. PLEDGE OF ALLEGIANCE

Superintendent Sabbah will lead the Pledge of Allegiance.

4. APPROVAL OF AGENDA

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

5. PUBLIC COMMENT

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

Each speaker may address the Board for up to three (3) minutes on any specific topic, unless otherwise limited or extended by the President. Individual speakers shall be allowed to speak once per item, and public comment shall be limited to a total of 30 minutes per item unless extended by the Board. The President may allot time to those wishing to speak; however, no action will be taken on matters presented (EDC § 35145.5). If appropriate, the President or any Board Member may direct that a matter be referred to the Superintendent's Office for placement on a future agenda.

6. STUDENT TRUSTEE REPORTS

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

6.1 Student Trustee Reports

Presenters:
Vicente Guillén Martínez
Ash Immoor

6.2 Student Trustee Recognitions Page 10

The Santa Cruz County Board of Education is honored to recognize our 2025-2026 Student Trustees Ash Immoor and Vicente Guillén Martínez for their outstanding service, leadership, and contributions to the Santa Cruz County Office of Education.

7. 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.

7.1 Minutes of the Regular Board Meeting held on May 21, 2026 Page 11

7.2 Budget Revisions Page 23

7.3 Alternative Education Consolidated Application Page 28

7.4 Prop 28 Arts and Music in Schools, Annual Report - Alt. Ed. Page 34

7.5 Prop 28 Arts and Music in Schools, Annual Report - CAC Page 36

8. DEFERRED CONSENT ITEMS (if required)

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

9. CORRESPONDENCE Page 38

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.

10. REPORTS, DISCUSSIONS, AND PRESENTATIONS

10.1 Santa Cruz County Office of Education Retirement Recognitions Page 50

The Board will recognize the important contributions of the following Santa Cruz County Office of Education employee who is retiring in the 2025-2026 school year.

Retirees:
Angela Brener, Teacher, Alternative Education

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

11. PUBLIC HEARINGS

11.1 **2026-2027 Local Control Accountability Plan (LCAP) of the Santa Cruz County Office of Education** Page 54

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2026-2027 Local Control Accountability Plan of the Santa Cruz County Office of Education and the 2026-2027 Annual Update, and 2026-2027 Budget Overview for Parents.

Open Public Hearing:
Rachel Williams (President)

Presenter(s):
Dr. Faris Sabbah, County Superintendent of Schools
Dr. Jennifer Izant Gonzales, Senior Director, Alternative Ed.

Conduct and Close Public Hearing:
Rachel Williams (President)

11.2 **2026-2027 Local Control Accountability Plan (LCAP) of the Santa Cruz County Career Advancement Charter School** Page 134

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2026-2027 Local Control Accountability Plan of the Santa Cruz County Career Advancement Charter School and the 2026-2027 Annual Update, and 2026-2027 Budget Overview for Parents.

Open Public Hearing:
Rachel Williams (President)

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

Denise Guerra-Sanson, Executive Director, Student Programs

Conduct and Close Public Hearing:
Rachel Williams (President)

11.3 Santa Cruz County Office of Education 2026-2027 Budget Page 208

The Santa Cruz County Office of Education's 2026-2027 Budget is presented for public comment in accordance with EDC § 1620 et seq., 24103. Per California Education Code Section 52062(b)(2), the board shall receive the presentation of the LCAP prior to presentation of the budget. A copy of the budget is available upon request.

Open Public Hearing:
Rachel Williams (President)

Presenter(s):
Rebecca Olker, Interim-Deputy Superintendent, Business Services

Conduct and Close Public Hearing:
Rachel Williams (President)

12. NEW BUSINESS AND ACTION

12.1 Resolution #26-30 in Support of Prop 30 and 55, Education Protection Funds Act (Santa Cruz County Office of Education) Page 349

It is recommended that the Board adopt this resolution to approve usage of the funds made available from Proposition 30 and Proposition 55 for educational expenditures within the County Office of Education's budgets.

Presenter(s):
Rebecca Olker, Interim Deputy Superintendent, Business Services

Motion & Roll Call Vote:
Rachel Williams (President)

12.2 Resolution #26-31 in Support of Prop 30 and 55, Education Protection Funds Act (Career Advancement Charter) Page 353

It is recommended that the Board adopt this resolution to approve usage of the funds made available from Proposition 30 and Proposition 55 for educational

expenditures within the County Office of Education's budgets.

Presenter(s):

Rebecca Olker, Interim Deputy Superintendent, Business Services

Motion & Roll Call Vote:

Rachel Williams (President)

12.3 Resolution #26-32 Amending, Restating, Superseding, and Replacing Resolution #26-23 Ordering Election, Requesting County Elections To Conduct The Election, Requesting Consolidation Of The Election, And Specifications Of The Election Order

Page 357

On May 21, 2026, the County Board adopted Resolution #26-23 ordering an election for Trustee Areas 1, 2, 4, and 7, requesting County Elections to conduct the election, requesting consolidation of the election, and setting forth specifications of the election order for November 3, 2026.

Resolution #26-23 included an incorrect term reference for Trustee Area 4, which is currently being served by provisional appointment. The Board will be asked to adopt Resolution #26-32 to amend, restate, supersede, and replace Resolution #26-23, correcting the Trustee Area 4 term to a two-year term and confirming the remaining specifications of the election order.

Presenter(s):

Dr. Faris Sabbah, County Superintendent of Schools

Motion & Roll Call Vote:

Rachel Williams (President)

12.4 First Reading - Board Policies (5000s Series)

Page 365

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

BP 5131.8 - Mobile Communication Devices

BP 5141.21 - Administering Medication and Monitoring Health Conditions

Presenter(s):

Board Policy Committee

Motion & Voice Vote:
Rachel Williams (President)

13. SUPERINTENDENT'S REPORT

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

14. 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.

15. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS

16. 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.

June 25, 2026

5:30 PM

Regular Board Meeting

Santa Cruz County Office of Education

July 16, 2026

5:30 PM

Regular Board Meeting

Santa Cruz County Office of Education

August 20, 2026

5:30 PM

Regular Board Meeting

Santa Cruz County Office of Education

September 17, 2026

5:30 PM

Regular Board Meeting

Santa Cruz County Office of Education

October 15, 2026

5:30 PM

Regular Board Meeting

Santa Cruz County Office of Education

November 19, 2026

5:30 PM

Regular Board Meeting

Santa Cruz County Office of Education

December 17, 2026

5:30 PM

Regular Board Meeting

Santa Cruz County Office of Education

17. ADJOURNMENT

President Williams will adjourn the board meeting.

18. PLEASE NOTE:

Public Participation:

All persons are encouraged to attend and, when appropriate, to participate in meetings of the Santa Cruz County Board of Education. If you wish to speak to an item on the agenda, please be present at the beginning of the meeting as any item, upon motion, may be moved to the beginning of the agenda. Persons wishing to address the Board are asked to state their name for the record. The president of the Board will establish a time limit of three (3) minutes, unless otherwise stated by the president, for comments from the public. Public comment shall be limited to a total of 30 minutes per item unless extended by the Board. Consideration of all matters is conducted in open session except those relating to litigation, personnel and employee negotiations, which, by law, may be considered in closed session. Expulsion appeal hearings are heard in closed session unless a request for hearing in open session is made by the appellant.

Student / Parent Privacy Statement:

In accordance with Education Code sections 49061 and 49073.2, students and parents/guardians may request that directory information or personal information not be included in the minutes of the meeting. Such requests must be made in writing to the Clerk or Secretary of the Board.

Backup Documentation:

Any writings or documents that are public records and are provided to a majority of the

governing board regarding an open session item on this agenda will be made available for public inspection in the County Office of Education, located 400 Encinal Street, Santa Cruz, CA 95060, during normal business hours.

Translation Requests:

Spanish language translation is available on an as-needed basis. Please make advance arrangements with Verenise Figueroa by telephone at (831) 466-5900.

Traducciones del inglés al español y del español al inglés están disponibles en las sesiones de la mesa directiva. Por favor haga los arreglos por anticipado con Verenise Valentin por teléfono al número (831) 466-5900.

ADA Compliance:

In compliance with Government Code section 54954.2 (a), The Santa Cruz County Office of Education will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Verenise Figueroa, Administrative Aide to the Superintendent, 400 Encinal St., Santa Cruz, CA 95060, (831) 466-5900.



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 6.2

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools

SUBJECT: Recognition of Student Trustees

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 2025-2026 Student Trustees:

- Ash Immoor, Alternative Education (El Nido)
- Vicente Guillén Martínez, At-Large (Watsonville High)

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 OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM COVERSHEET

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools

SUBJECT: Minutes of the Regular Board Meeting held on May 21, 2026

BACKGROUND

Minutes of the Regular Board Meeting held on May 21, 2026

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve of the minutes.



**Santa Cruz County Board of Education
Regular Board Meeting
Thursday, May 21, 2026 05:30 PM
COE Boardroom and/or Zoom**

Trustee Larson participated in the meeting via teleconference from the following location, which was open to the public: 57 Moloaa Street, Honolulu, HI 96825.

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

President Williams called the meeting to order at 5:32 p.m.

Trustees Present:

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

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

Trustee Absent at the time of Roll Call:

Ed Acosta, Abel Sanchez

Staff Present:

Faris Sabbah (Superintendent), Verenise Figueroa, Nick Ibarra, Rebecca Olker, Andres Ortiz, Dr. Marcia Russell

1.1 Board Member Remote Attendance Approval

There were no requests for remote attendance.

President Williams disclosed that Vice President Larson is participating in the meeting under traditional Brown Act teleconferencing, with his location disclosed on the agenda. She also disclosed that all votes will be roll call.

2. LAND ACKNOWLEDGEMENT

President Williams opened the meeting with a land acknowledgment. This

acknowledgment honored the original stewards of the land and affirms the Board’s commitment to respect, reflection, and responsibility in our service to the community.

Superintendent Sabbah disclosed that live Spanish interpretation is available for any members of the public.

3. PLEDGE OF ALLEGIANCE

Superintendent Sabbah led the Pledge of Allegiance.

4. APPROVAL OF AGENDA

Moved By Trustee Van Allen

Seconded By Trustee Kyle

A motion was made to approve the agenda as presented.

Voters	For	No	Abstain	Conflict	Absent
Trustee Acosta					X
Trustee Kyle	X				
Vice President Larson	X				
Trustee Roth	X				
Trustee Sanchez					X
Trustee Van Allen	X				
President Williams	X				
Results	5	0	0	0	2

Motion Type: Majority Voted, Recorded

Carried (5 to 0)

Student Trustee Guillén Martinez and Student Trustee Immoor voted for the motion.

5. PUBLIC COMMENT

Bina Lefkovitz (Community Member) thanked the board for their membership to ACCBE and encouraged board members to join the advocacy committee.

Trustee Sanchez arrived at the meeting at 5:41 p.m.

6. STUDENT TRUSTEE REPORTS

Student Trustee Guillen Martinez:

He worked at the outdoor science camp recently and enjoyed his experience returning to the campus. He shared that he's received several scholarships and announced that he will be attending California State University, Monterey Bay in the Fall.

Student Trustee Immoor:

He shared that he participated in an EMT class ride along. He spoke at the COE Pride Flag Harvey Milk Celebration. He also shared that he received an award at the Queer Youth Leadership Awards.

7. CONSENT AGENDA

Trustee Roth disclosed that she will abstain from voting since she was absent for the April 16, 2026, board meeting.

Moved By Trustee Van Allen

Seconded By Student Trustee Immoor

A motion was made to approve the consent agenda as presented.

Voters	For	No	Abstain	Conflict	Absent
Trustee Acosta					X
Trustee Kyle	X				
Vice President Larson	X				
Trustee Roth			X		
Trustee Sanchez	X				
Trustee Van Allen	X				
President Williams	X				
Results	5	0	1	0	1

Motion Type: Majority Voted, Recorded

Carried (5 to 0)

Student Trustee Guillén Martinez and Student Trustee Immoor voted for the motion.

7.1 Minutes of the Regular Board Meeting held on April 16, 2026

7.2 Budget Revisions

7.3 2026-2027 Personnel Commission Budget

8. DEFERRED CONSENT ITEMS (if required)

No consent items were deferred.

9. CORRESPONDENCE

Correspondence received from Monica Nichols regarding kinder oral health was added to the packet.

10. REPORTS, DISCUSSIONS, AND PRESENTATIONS

10.1 2026 Educators and Community Partner of the Year

Each year, the Santa Cruz County Board of Education celebrates the accomplishments of teachers, classified employees, administrators, school counselors, and a local Community Partner. Award recipients are nominated by their peers and are awarded a plaque of outstanding achievement by Superintendent Sabbah.

Award Recipients:

Teacher of the Year - Shireen Goudarzi, Pajaro Valley Unified School District

Co-Counselor of the Year - Cynthia Fernandez, Santa Cruz City Schools District

Co-Counselor of the Year - Kayla Raymond, San Lorenzo Valley Unified School District

Classified Employee of the Year - Emily Tatro, Linscott Charter School

Administrator of the Year - Marina Maldonado, Pajaro Valley Unified School District

Community Partner of the Year - Cabrillo College

Michael Berman, Assistant Superintendent of Educational Services, Pajaro Valley Unified School District, shared appreciation for Shireen Goudarzi.

Keresha Durham, Ark Independent Studies & AFE Teacher, shared appreciation for Cynthia Fernandez.

Shanna Urbancic, Principal of San Lorenzo Valley Middle School, shared appreciation for Kayla Raymond.

Alicia Doolittle, Administrative Director and Principal, shared appreciation for Emily Tatro.

Various staff members from Amesti Elementary School shared appreciation for Marina Maldonado.

Dr. Marcia Russell, Associate Superintendent, Educational Services, shared appreciation for Cabrillo College.

Trustee Acosta arrived at the meeting at 6:09 p.m.

PUBLIC COMMENT:

Diego Montes (Student) shared his appreciation for Emily Tatro.

10.2 Santa Cruz COE’s Youth Led Leadership Alliance Presentation

Alongside Andres Ortiz, Student Leadership and Engagement Coordinator, students from the Santa Cruz County Office of Education’s Youth Led Leadership Alliance (YLLA), representing eight leadership groups with specific goals and objectives, shared their projects and highlights during the 2025-2026 school year.

10.3 Pacific Collegiate School Annual Diversity Update and Report

Christopher Guyer, Head of School, Pacific Collegiate School, alongside Mike Kubo, PCS board president, Rosamaria Garcia, PCS board vice president, and Jessica Alvarez, Director of Special Education, presented the Pacific Collegiate School report.

11. NEW BUSINESS AND ACTION

11.1 Resolution #26-23 Ordering Election, Requesting County Elections To Conduct The Election, Requesting Consolidation Of The Election, And Specifications Of The Election Order (Santa Cruz County)

Moved By Trustee Van Allen

Seconded By Trustee Roth

A motion was made to approve Resolution #26-23 Ordering Election, Requesting County Elections To Conduct The Election, Requesting Consolidation Of The Election, And Specifications Of The Election Order.

Voters	For	No	Abstain	Conflict	Absent
Trustee Acosta	X				
Trustee Kyle	X				
Vice President Larson	X				
Trustee Roth	X				
Trustee Sanchez	X				
Trustee Van Allen	X				
President Williams	X				
Results	7	0	0	0	0

Motion Type: Majority Voted, Recorded

Carried (7 to 0)

Student Trustee Guillen Martinez and Student Trustee Immoor voted yes to the

motion.

11.2 Resolution #26-24 Designating Authorized Representatives For State Allocation Board (SAB) Administered Programs

Moved By Trustee Kyle

Seconded By President Williams

A motion was made to approve Resolution #26-24 Designating Authorized Representatives For State Allocation Board (SAB) Administered Programs.

Voters	For	No	Abstain	Conflict	Absent
Trustee Acosta	X				
Trustee Kyle	X				
Vice President Larson	X				
Trustee Roth	X				
Trustee Sanchez	X				
Trustee Van Allen	X				
President Williams	X				
Results	7	0	0	0	0

Motion Type: Majority Voted, Recorded

Carried (7 to 0)

Student Trustee Immoor voted yes to this motion.

Student Trustee Guillen Martinez was absent during the vote.

11.3 Resolution #26-25 Recognizing National Foster Care Month

Moved By President Williams

Seconded By Student Trustee Immoor

A motion was made to approve Resolution #26-25 Recognizing National Foster Care Month.

Voters	For	No	Abstain	Conflict	Absent
Trustee Acosta	X				
Trustee Kyle	X				
Vice President Larson	X				
Trustee Roth	X				
Trustee Sanchez	X				
Trustee Van Allen	X				
President Williams	X				
Results	7	0	0	0	0

Motion Type: Majority Voted, Recorded

Carried (7 to 0)

Student Trustee Immoor voted yes to this motion.

Student Trustee Guillen Martinez was absent during the vote.

11.4 Resolution #26-26 Recognizing LGBTQIA2S+ Pride Month

Moved By Student Trustee Immoor

Seconded By Trustee Kyle

A motion was made to approve Resolution #26-26 Recognizing LGBTQIA2S+ Pride Month.

Voters	For	No	Abstain	Conflict	Absent
Trustee Acosta	X				
Trustee Kyle	X				
Vice President Larson	X				
Trustee Roth	X				
Trustee Sanchez	X				
Trustee Van Allen	X				
President Williams	X				
Results	7	0	0	0	0

Motion Type: Majority Voted, Recorded

Carried (7 to 0)

Student Trustee Guillen Martinez and Student Trustee Immoor voted yes.

11.5 Resolution #26-27 Recognizing Juneteenth

Moved By Trustee Van Allen

Seconded By Trustee Kyle

A motion was made to approve Resolution #26-27 Recognizing Juneteenth.

Voters	For	No	Abstain	Conflict	Absent
Trustee Acosta	X				
Trustee Kyle	X				
Vice President Larson	X				
Trustee Roth	X				
Trustee Sanchez	X				
Trustee Van Allen	X				
President Williams	X				
Results	7	0	0	0	0

Motion Type: Majority Voted, Recorded

Carried (7 to 0)

Student Trustee Guillen Martinez and Student Trustee Immoor voted yes.

11.6 Resolution #26-28 SOS For Student Achievement: Calling On The State Of California To Develop a Coherent, State-Focused Plan For Supporting Local Schools In Closing Achievement Gaps

Moved By Trustee Van Allen

Seconded By Student Trustee Immoor

A motion was made to approve Resolution #26-28 SOS For Student Achievement: Calling On The State Of California To Develop a Coherent, State-Focused Plan For Supporting Local Schools In Closing Achievement Gaps

Voters	For	No	Abstain	Conflict	Absent
Trustee Acosta	X				
Trustee Kyle	X				
Vice President Larson	X				
Trustee Roth	X				
Trustee Sanchez	X				
Trustee Van Allen	X				
President Williams	X				
Results	7	0	0	0	0

Motion Type: Majority Voted, Recorded

Carried (7 to 0)

Student Trustee Guillen Martinez and Student Trustee Immoor voted yes.

11.7 Resolution #26-29 Opposing the Expansion of Immigration Detention Facilities and Affirming Safe Access to Public Education

Moved By Trustee Acosta

Seconded By President Williams

A motion was made to approve Resolution #26-29 Opposing the Expansion of Immigration Detention Facilities and Affirming Safe Access to Public Education

Voters	For	No	Abstain	Conflict	Absent
Trustee Acosta	X				
Trustee Kyle	X				
Vice President Larson	X				
Trustee Roth	X				
Trustee Sanchez	X				

Trustee Van Allen	X				
President Williams	X				
Results	7	0	0	0	0

Motion Type: Majority Voted, Recorded

Carried (7 to 0)

Student Trustee Guillen Martinez and Student Trustee Immoor voted yes.

12. SUPERINTENDENT'S REPORT

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

13. TRUSTEE REPORTS (3 minutes each)

Trustee Acosta left the meeting at 8:50 p.m.

Vice President Larson:

He attended the PVUSD CAC meeting, attended the United Way Awards, Ed Tech for Success meeting, assisted at Queer Prom, attended the AEC planning meeting, the Think Big event, and attended QYLA.

Trustee Sanchez:

He attended the Women of the Year celebration and the CSBA webinar on the SOS campaign. He attended the Charter committee meeting and participated in a site visit with PCS.

Trustee Kyle:

She attended the CalKids luncheon, COE all staff picnic, CCBE webinar, attended Harbor High Scholarship night, and various end of the school year events.

Trustee Roth:

She attended the Scotts Valley Parcel Oversight Committee. She also attended the Charter committee meeting and participated in a site visit with PCS.

Trustee Van Allen:

He attended the YEA Summit and is looking forward to Black Grad and Santa Cruz Pride.

President Williams:

She attended the Live Oak Farm Lab dinner, the rainbow flag raising at the COE, Mar Vista anniversary celebration, webinar on building budgets, and a webinar on the SOS resolution.

14. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS

None.

14.1 Charter Committee Report

15. SCHEDULE OF MEETINGS AND UPCOMING EVENTS

Verenise Figueroa, Executive Assistant, Superintendent Department and County Board, disclosed that a closed session meeting will be added to the June 25th meeting to hold an Interdistrict Transfer Appeal Meeting.

16. ADJOURNMENT

President Williams adjourned the meeting at 9:06 p.m.



SANTA CRUZ
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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM COVERSHEET

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Business Department

SUBJECT: Budget Revisions

BACKGROUND

Budget revisions considered routine in nature are included herein.

FUNDING IMPLICATIONS

Included in the attachment.

RECOMMENDATION

Approve of the Budget Revisions.



MEMO

DATE: June 13, 2026

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

FROM: Melissa Lopez, Director of Fiscal Services *ml*

RE: May Budget Revisions

This memo summarizes notable budget revisions processed in May 2026 for the County School Service Fund (Fund 01). The revisions reflect updated revenue projections, grant adjustments, staffing changes, and expenditure refinements in both the Unrestricted and Restricted programs.

Unrestricted Fund

Revenues and Contributions:

Net increase of \$1,397,944

- (\$176,190) decrease in LCFF revenue based on updated projections
- \$1,240,639 increase in federal pass-through for the School-Based Medi-Cal Administrative Activities (SMAA) program
- \$333,496 increase in local revenues
 - \$212,326 SMAA reimbursements for COE programs
 - \$111,170 increase in developer fees and one-time payments
 - \$10,000 Ed Services partnership with Tulare COE for leadership support

Expenditures:

Net increase of \$1,014,666 in expenses and other outgo

- \$1,240,639 increase in federal pass-through for SMAA participating districts
- (\$136,021) decrease in salaries and benefits reflecting refined staffing projections and ongoing recruitment activity

- (\$11,015) net decrease in materials and supplies to align with updated programmatic needs
- (\$81,900) net decrease in contract services for Student Support Services as planned expenses will shift to the 2026-27 budget year
- \$6,900 increase in capital outlay for equipment for Maintenance & Operations
- (\$3,938) adjustment to indirect costs based on expenditure adjustments

Fund Balance Impact:

Net increase of **\$383,279** to the Unrestricted fund balance.

Restricted Fund

Revenues, Contributions, and Other Financing Sources:

Net increase of \$7,318,105

- \$7,210,000 increase reflects Certificate of Participation (COP) proceeds for the Special Education project at Soquel High
- \$466,416 increase in Special Education LCFF revenue
- (\$356,549) net decrease in state revenue
 - (\$466,416) decrease in Special Education state revenue (offset by LCFF)
 - \$117,269 increase reflects updated State STRS-On-Behalf allocation
 - (\$7,413) decrease to the LCFF Equity multiplier based on updated allocations
- (\$1,862) decrease in local revenue reflects final expenditures for the Grading for Equity grant

Expenditures:

Net increase of \$75,703

- (\$34,184) net decrease in salaries and benefits reflecting refined staffing projections and ongoing recruitment activity
- \$117,269 increase in benefits reflecting updated State STRS-On-Behalf estimates
- (\$5,164) net decrease in materials and supplies to align with updated programmatic needs for the remainder of the fiscal year
- \$47,516 net increase in contract services for the Student Support Services department in partnership with Access Educational Solutions
- (\$50,000) decrease in capital outlay as routine and restricted maintenance projects shift to the 2026-27 budget year
- \$266 adjustment to indirect costs based on expenditure adjustments

Fund Balance Impact:

Net increase of **\$7,242,403** to the Restricted fund balance.

Pacheco Bill Compliance:

There was one professional services agreement exceeding \$25,000 that required budget revisions in May 2026.

Access Educational Solutions (AES) – agreement not to exceed \$63,000

In partnership with the Student Support Services team, the AES consultant will support the programmatic integration of mental health services and implementation of multi-payer fee schedule (MPFS) and positive behavioral intervention and supports (PBIS).

The Business Department continues to work closely with department staff and managers to monitor revenues, expenditures, and budgets as we finalize the 2026-27 Proposed Budget for Adoption and prepare for the 2025-26 Unaudited Actuals cycle.

Please let me know if you have any questions.

	2025-26 Adopted Budget			2025-26 Revised Budget as of April 30, 2026			May 2026 Budget Revisions Processed			2025-26 Revised Budget as of May 31, 2026		
	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND
REVENUES												
LCFF Sources	\$ 28,249,000	\$ 9,108,362	\$ 37,357,362	\$ 29,947,097	\$ 9,630,705	\$ 39,577,802	\$ (176,190)	\$ 466,416	\$ 290,226	\$ 29,770,907	\$ 10,097,121	\$ 39,868,028
Federal Revenue	\$ 4,000,000	\$ 2,139,450	\$ 6,139,450	\$ 4,410,305	\$ 2,023,537	\$ 6,433,842	\$ 1,240,639	\$ -	\$ 1,240,639	\$ 5,650,944	\$ 2,023,537	\$ 7,674,481
Other State Revenue	\$ 327,855	\$ 17,975,153	\$ 18,303,008	\$ 333,391	\$ 17,625,321	\$ 17,958,712	\$ -	\$ (356,549)	\$ (356,549)	\$ 333,391	\$ 17,268,772	\$ 17,602,163
Other Local Revenue	\$ 3,055,415	\$ 9,359,135	\$ 12,414,550	\$ 3,168,317	\$ 11,083,547	\$ 14,251,864	\$ 333,496	\$ (1,762)	\$ 331,734	\$ 3,501,813	\$ 11,081,786	\$ 14,583,598
TOTAL, REVENUES	\$ 35,632,270	\$ 38,582,100	\$ 74,214,370	\$ 37,859,110	\$ 40,363,111	\$ 78,222,221	\$ 1,397,944	\$ 108,105	\$ 1,506,050	\$ 39,257,055	\$ 40,471,216	\$ 79,728,271
EXPENDITURES												
Certificated Salaries	\$ 6,913,902	\$ 8,249,750	\$ 15,163,652	\$ 7,141,230	\$ 8,912,919	\$ 16,054,149	\$ (68,589)	\$ 38,988	\$ (29,601)	\$ 7,072,641	\$ 8,951,907	\$ 16,024,549
Classified Salaries	\$ 10,532,634	\$ 9,163,282	\$ 19,695,916	\$ 10,305,823	\$ 8,682,777	\$ 18,988,600	\$ (45,593)	\$ (74,913)	\$ (120,507)	\$ 10,260,230	\$ 8,607,864	\$ 18,868,094
Employee Benefits	\$ 10,137,169	\$ 11,882,052	\$ 22,019,221	\$ 9,988,021	\$ 11,278,432	\$ 21,266,454	\$ (21,839)	\$ 119,010	\$ 97,171	\$ 9,966,183	\$ 11,397,442	\$ 21,363,625
Books and Supplies	\$ 1,964,363	\$ 1,033,957	\$ 2,998,320	\$ 1,755,852	\$ 777,430	\$ 2,533,282	\$ (11,015)	\$ (5,164)	\$ (16,179)	\$ 1,744,838	\$ 772,266	\$ 2,517,103
Services and Other Operating Expenditures	\$ 6,011,655	\$ 9,784,734	\$ 15,796,389	\$ 6,467,079	\$ 9,934,116	\$ 16,401,195	\$ (81,900)	\$ 47,516	\$ (34,384)	\$ 6,385,178	\$ 9,981,633	\$ 16,366,811
Capital Outlay	\$ 172,000	\$ 50,000	\$ 222,000	\$ 169,169	\$ 536,415	\$ 705,584	\$ 6,900	\$ (50,000)	\$ (43,100)	\$ 176,069	\$ 486,415	\$ 662,484
Other Outgo (excluding Transfers of Indirect Costs)	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 4,410,305	\$ -	\$ 4,410,305	\$ 1,240,639	\$ -	\$ 1,240,639	\$ 5,650,944	\$ -	\$ 5,650,944
Other Outgo - Transfers of Indirect Costs	\$ (2,342,208)	\$ 2,183,527	\$ (158,682)	\$ (2,377,709)	\$ 2,218,464	\$ (159,245)	\$ (3,938)	\$ 266	\$ (3,672)	\$ (2,381,647)	\$ 2,218,730	\$ (162,917)
TOTAL EXPENDITURES	\$ 37,389,515	\$ 42,347,301	\$ 79,736,816	\$ 37,859,770	\$ 42,340,555	\$ 80,200,325	\$ 1,014,666	\$ 75,703	\$ 1,090,368	\$ 38,874,436	\$ 42,416,257	\$ 81,290,693
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$ (1,757,245)	\$ (3,765,202)	\$ (5,522,447)	\$ (660)	\$ (1,977,444)	\$ (1,978,104)	\$ 383,279	\$ 32,403	\$ 415,682	\$ 382,619	\$ (1,945,041)	\$ (1,562,422)
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
a) Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b) Transfers Out	\$ 30,000	\$ 1,200,000	\$ 1,230,000	\$ 109,222	\$ -	\$ 109,222	\$ -	\$ -	\$ -	\$ 109,222	\$ -	\$ 109,222
Other Sources/Uses												
a) Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,210,000	\$ 7,210,000	\$ -	\$ 7,210,000	\$ 7,210,000
b) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ (2,076,022)	\$ 2,076,022	\$ 0	\$ (2,386,905)	\$ 2,386,905	\$ 0	\$ -	\$ -	\$ -	\$ (2,386,905)	\$ 2,386,905	\$ 0
TOTAL OTHER FINANCING SOURCES/USES	\$ (2,106,022)	\$ 876,022	\$ (1,230,000)	\$ (2,496,126)	\$ 2,386,905	\$ (109,222)	\$ -	\$ 7,210,000	\$ 7,210,000	\$ (2,496,126)	\$ 2,386,905	\$ (109,222)
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (3,863,267)	\$ (2,889,180)	\$ (6,752,447)	\$ (2,496,787)	\$ 409,461	\$ (2,087,326)	\$ 383,279	\$ 7,242,403	\$ 7,625,682	\$ (2,113,508)	\$ 441,863	\$ (1,671,644)
FUND BALANCE, RESERVES												
Beginning Fund Balance												
a) As of July 1 Unaudited	\$ 28,824,074	\$ 13,746,130	\$ 42,570,204	\$ 30,093,835	\$ 18,652,987	\$ 48,746,822	\$ -	\$ -	\$ -	\$ 30,093,835	\$ 18,652,987	\$ 48,746,822
b) Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c) As of July 1 Audited	\$ 28,824,074	\$ 13,746,130	\$ 42,570,204	\$ 30,093,835	\$ 18,652,987	\$ 48,746,822	\$ -	\$ -	\$ -	\$ 30,093,835	\$ 18,652,987	\$ 48,746,822
d) Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e) Adjusted Beginning Balance	\$ 28,824,074	\$ 13,746,130	\$ 42,570,204	\$ 30,093,835	\$ 18,652,987	\$ 48,746,822	\$ -	\$ -	\$ -	\$ 30,093,835	\$ 18,652,987	\$ 48,746,822
Ending Balance, June 30	\$ 24,960,807	\$ 10,856,951	\$ 35,817,758	\$ 27,597,049	\$ 19,062,447	\$ 46,659,496	\$ 383,279	\$ 7,242,403	\$ 7,625,682	\$ 27,980,328	\$ 26,304,850	\$ 54,285,178



SANTA CRUZ
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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 7.3

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Alternative Education Department

SUBJECT: Alternative Education Consolidated Application

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.

2026–27 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/ca26assurancetoc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, 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	County Superintendent of Schools
Authorized Representative's Signature Date	06/18/2026

*****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.

2026–27 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:

Carrie Lopes, Title I Policy, Program, and Support Office, CLopes@cde.ca.gov, 916-319-0126

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	County Superintendent of Schools
Authorized Representative's Signature Date	06/18/2026
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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2026–27 LCAP Federal Addendum Certification

CDE Program Contact:

Local Agency Systems Support Office, 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	09/15/2025
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	County Superintendent of Schools

*****Warning*****

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2026–27 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, 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	Yes
---	-----

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.

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

*****Warning*****

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2026–27 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, 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/>.

2026–27 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
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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 7.4

Board Meeting Date: June 18, 2026 **Action** **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

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 2025-26

Name: Santa Cruz Co. Office of Education
CDS Code: 4410447-0000000
Allocation Year: 2025-26, 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

Description of the Artist Teacher Partnership (ATP) Program: During the current academic year, we utilized Proposition 28 funds to expand our Artist Teacher Partnership (ATP). Funds were strategically expended on classified professional artists, essential instructional supplies, and the addition of a 0.8 FTE certificated Art Teacher. The ATP is an integrated academic and arts program that pairs a lead classroom teacher with a local teaching artist or certificated art teacher. Working collaboratively, these teams design and deliver standards-based, integrated units of study rooted in core curriculum content. Projects span major arts disciplines—including dance, music, theatre, storytelling, visual art, media arts, or creative writing/poetry. To ensure relevance and engagement, student surveys are frequently used to determine the best artistic discipline for each classroom. Throughout the school year, educator teams co-design lessons that seamlessly connect arts instruction with core academic standards in mathematics, science, social sciences, and English Language Development (ELD). Many of these units are explicitly integrated with our adopted literature curriculum, Reading with Relevance.

Research-Backed Impact & Benefits: Because students possess diverse learning styles, embedding the arts directly into the core curriculum supports the fostering critical thinking, self-confidence, discipline, academic success, and creativity. These outcomes are supported by foundational research in *Champions of Change* (Catterall and Heath), which highlights that the arts:

- Reach and connect with students who may not otherwise be engaged through traditional methods.
- Transform classroom dynamics, creating a collaborative and innovative learning atmosphere.
- Provide professional growth and learning opportunities for the participating educators.
- Offer new challenges for high-achieving students, pushing them toward deeper inquiry.
- Cultivate essential 21st-century skills, including innovation, critical thinking, and communication.

Future Outlook: 2026–2027 Expansion: Building on this year's success, we will continue to expand the ATP in the 2026– 2027 school year. Planned growth includes on-boarding a second part-time Certificated Art Teacher and recruiting additional professional, local teaching artists to enrich our classrooms.

2. Number of full-time equivalent teachers (certificated). 0.8

3. Number of full-time equivalent personnel (classified). 0.8

4. Number of full-time equivalent teaching aides. 0.0

5. Number of students served. 317

6. Number of school sites providing arts education. 2

Date of Approval by Governing Board/Body 6/18/2026

Annual Report Data URL

<https://santacruzcoe.org/student-services/alternative-education-programs/>

Submission Date 6/8/2026 11:20:41 AM



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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 7.5

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Denise Guerra-Sanson, Executive Director, Student Program

SUBJECT: Prop 28 Arts and Music in Schools, Annual Report, Career Advancement Charter

BACKGROUND

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.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Approve Prop 28 Arts and Music in Schools, Annual Report.

Proposition 28: Arts and Music in Schools Funding

Annual Report

Fiscal Year 2025-26

Name: Santa Cruz County Career Advancement Charter

CDS Code: 4410447-0136572

Charter School Number: 1904

Allocation Year: 2025-26, 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

This year, the Career Advancement Charter (CAC) utilized Proposition 28 funding to expand arts education opportunities for adult learners through the addition of two new courses: Baile Folklórico and Arte Sin Prisa. The Baile Folklórico course provided students with an opportunity to explore traditional Mexican folk dance while learning about its cultural and historical significance. Although enrollment and attendance were lower than anticipated, the course offered valuable cultural enrichment and helped inform future planning around student interests and scheduling preferences. Arte Sin Prisa, a visual arts course taught by a bilingual instructor, created an inclusive and welcoming environment where students could explore a variety of artistic techniques while building confidence in their creative abilities. Due to its success, the course has been extended into summer school, allowing students to continue developing their artistic skills and benefiting from the supportive learning community it has fostered. The positive response to these opportunities demonstrates the value of Proposition 28 funding in expanding access to arts education and enriching the educational experience of adult learners.

2. Number of full-time equivalent teachers (certificated). 0.0

3. Number of full-time equivalent personnel (classified). 0.2

4. Number of full-time equivalent teaching aides. 0.0

5. Number of students served. 30

6. Number of school sites providing arts education. 1

Date of Approval by Governing Board/Body 6/10/2026 10:55:16 AM

Annual Report Data URL

<https://santacruzcoe.org/student-services/alternative-education-programs/career-advancement-charter/>

Submission Date 6/10/2026 10:57:44 AM



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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM COVERSHEET

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools

SUBJECT: Correspondence

BACKGROUND

Correspondence sent to a majority of the board are included herein.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Receive the correspondence.



Hello! + Quick Early Childhood Department Overview + Quick Google Form Response

1 message

Caryn Lane <clane@santacruzcoe.org>

Mon, May 25, 2026 at 2:00 PM

To: Greg Larson <GLarson@santacruzcoe.org>, Sue Roth <stroth@santacruzcoe.org>, Bruce Van Allen <bvanallen@santacruzcoe.org>, Stacey Kyle <skyle@santacruzcoe.org>, Rachel Williams <rwilliams@santacruzcoe.org>, Ed Acosta <eacosta@santacruzcoe.org>, Abel Sanchez <asanchez@santacruzcoe.org>

Cc: Christina Valentin <cvalentin@santacruzcoe.org>, Faris Sabbah <fsabbah@santacruzcoe.org>, Verenise Figueroa <vvalentin@santacruzcoe.org>

Hello and Happy Monday and Memorial Day Valued COE Board Trustees,

My name is Caryn Lane and I am the Director of Early Childhood for our COE. Our Early Childhood Department is part of the Ed Services Division and is made up of the Childhood Advisory Council/Local Planning Council crew (Meghan, Jackie, and me), Our Child Development Resource Center team (Christina, Brenda, Sandra, and me), and our Transitional Kindergarten support folks (Melanie, Marcia, the Associate Superintendent of Ed Services, and me).

I would love for you to look over this VERY SHORT [slide desk](#) that shares a bit more about who we are and the work that we do to serve our early care and learning community, including families and providers.

Christina Valentin, the lead of our Child Development Resource Center, is currently hard at work on a program self evaluation document for our state partners. One element of the program self evaluation is to get feedback/input from our COE Board Trustees. Thus, if you would please take a few moments to look over the Early Childhood Department informational slide deck linked above and then **complete** this quick [Google Form Survey](#) by **THIS Friday, 5/29**, it would be much appreciated.

Thank you in advance for your support with this time-sensitive ask!

With Appreciation,
Caryn



Caryn Lane

Director, Early Childhood

Santa Cruz COE | Educational Services

Office Phone (831) 466-5826

Mobile Phone (831) 239-4526

clane@santacruzcoe.org

400 Encinal Street, Santa Cruz, CA 95060

pronouns she/her [Why Pronouns Matter](#)

Early Childhood Department Programs

WHO ARE WE? THREE PARTS of the WHOLE that make up the Early Childhood Department within the Ed Services Division + our AMAZING SUPPORT folks (formerly known as Child Development Programs)

Superintendent - **Dr. Faris Sabbah**

Associate Superintendent, Ed Services - **Dr. Marcia Russell**

Director, Early Childhood - **Caryn Lane**

Community Organizer - Early Childhood: CDRC Coordinator + BRIDGE Program Navigator - **Christina Valentin**

Project Specialist - Early Childhood: CDRC - **Brenda Ruiz**

Project Specialist - Early Childhood: CDRC - **Sandra Mata**

Community Organizer - Early Childhood: CAC Coordinator + MORE - **Meghan Reilly**

Administrative Assistant - Early Childhood - **Jackie Buzel**

UPK/UTK Coordinator - **Melanie Sluggett**

Financial Analyst - **Brooke Rosso**

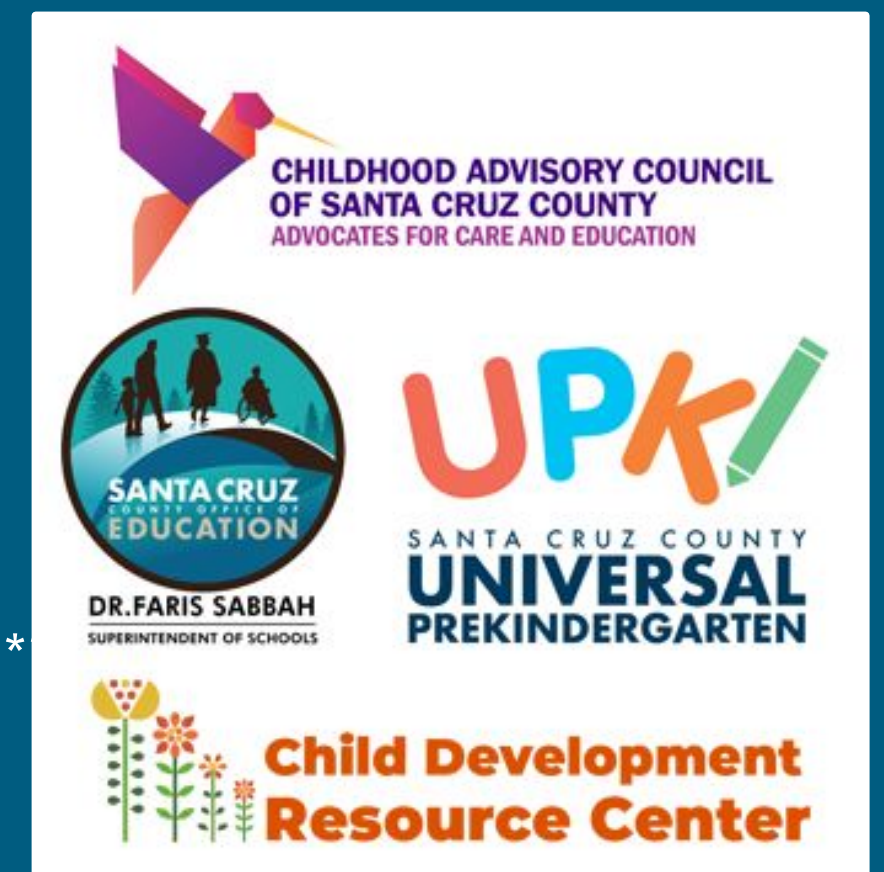
Event Support - **Katie Amos**

"All the Things" Coach/Support - **Kasey Stout**

"All the Things" Coach/Support - **Verenise Valentin Figueroa**

Early Childhood Consultant - **Kathy Lathrop**

Fiscal Consultant - **Jean Gardner**



Child Development Resource Center

WHO ARE WE? Child Development Resource Center (CDRC)

Location / Sitios:

SCCOE
400 Encinal St
Santa Cruz, CA 95060

GOKids
140 Westridge Dr. Suite 101
Watsonville, CA 95076



Brenda, Christina, Sandra, and Caryn



Child Development Resource Center

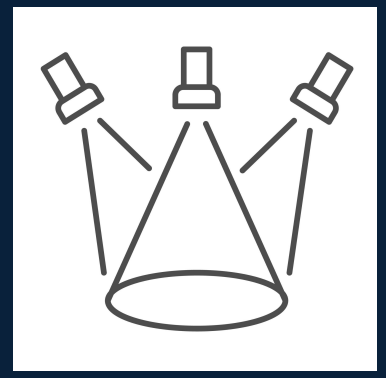


DR. FARIS SABBAH
SUPERINTENDENT OF SCHOOLS

Child Development Resource Center

WHO ARE WE? Child Development Resource Center (CDRC)

- Childcare referrals for all ages
- Professional development for early childhood educators
- Support to becoming a licensed childcare provider
- Parent Cafes
- CPR/First Aid Training
- Bridge Program Navigator



Instagram Info:
[childdevelopmentresource.sc](https://www.instagram.com/childdevelopmentresource.sc)



Child Development Resource Center

24-25 End of Year Stats...

- Managed multiple grants and funding sources serving county Early Childhood programs, providers, and families
- Had **1,585** points of contact with families
- Held **167** provider coaching sessions
- Hosted **40** trainings with embedded materials and supplies for Early Childhood providers...for **1,026** participants!



Childhood Advisory Council + MORE

WHO ARE WE? Santa Cruz County's Local Planning Council (LPC) ~ Childhood Advisory Council (CAC)

Not to be confused with the Career Advancement Charter (CAC) folks!

Meet MEGHAN



Meghan is the new Community Organizer for the Childhood Advisory Council at the Santa Cruz County Office of Education. She is an early childhood professional with a background in public health, grants, and classroom coaching. She is passionate about supporting families and educators.

Favorite Quote!
"Just when the caterpillar thought the world was over, it became a butterfly."
-Eric Carle

Meghan loves to read, do arts and crafts, hike, and hang out with friends and her kiddo!

contact details:
mreilly@santacruzcoe.org
831-466-5822

Meet JACKIE




Jackie is the Administrative Assistant for the Childhood Advisory Council at the Santa Cruz County Office of Education. She was a middle school biology teacher before this, and studied at UC Davis. She is excited to help the ECE teachers in Santa Cruz County!

contact details:
831-466-5828
jbu3el@santacruzcoe.org

Jackie LOVES fantasy and Sci-fi books, and drawing!

Meet CARYN



Caryn is the Director of the Santa Cruz COE's Early Childhood Department. Before joining the COE, she was a K-2 classroom teacher for 17 years, and a TK-6 school site leader for 12 years. She has immense love for the littlest learners and the educators who support them!

well done!
Caryn enjoys spending time with family and friends, beach and forest walks, and reading while snuggled up with her pup.

Favorite Quote:
"Unless someone like you cares a whole awful lot, nothing is going to get better. It's not."
-The Lorax

contact details:
dane@santacruzcoe.org
Office: 831-466-5826
Cell: 831-239-4526



Childhood Advisory Council + MORE

WHO ARE WE? Santa Cruz County's Local Planning Council (LPC) ~ Childhood Advisory Council (CAC)

W

- Manage multiple grants serving county Early Childhood programs and providers
- Offer professional development for early childhood educators and administrators
- Host **5** Monthly Professional Workgroup Meetings: Childhood Advisory Council, COE Child Care Briefing, Inclusive Early Education Expansion Program (IEEEP), Subsidized Programs Consortium, and Universal Pre Kindergarten (UPK Mixed Delivery)
- Offer Professional Development Awards and Higher Education Awards for educators
- Specific grant funding for our country's Quality Counts - California State Preschool Programs
- Hold contracts with two Mental Health Consultants to support our IEEP sites

Childhood Advisory Council + MORE

24-25 End of Year Stats...

- Hosted **5** Monthly Professional Workgroup Meetings: Childhood Advisory Council, COE Child Care Briefing, IEEEP, Subsidized Programs Consortium, and UPK Mixed Delivery
- Hosted **17** Professional Learning events
- Dispersed **\$52,277** Professional Development Awards to training participants and **\$22,796** in Higher Education Awards
- Dispersed **\$138,000** in block grant funding for our county's QCC California State Preschool Programs
- Held a UTK Community Forum for over **120** county Early Childhood professionals

Childhood Advisory Council + MORE

Padlet

The Padlet board is organized into several columns, each with a category header:

- COE Child Care Breifing:**
 - Leadership Team Support for Teachers (Part 1) - 2 days ago
 - Leadership Team Support for Administrators (Part 1) - 2 days ago
- UPK Mixed Delivery Workgroup:**
 - 21CSLA - 26 days ago
 - 12/2/25 Minutes - 26 days ago
 - Aspire Region B Resource - 3 months ago
- Subsidized Programs Consortium:**
 - English Higher Education Award Application and W-9 25-26 - 26 days ago
 - Spanish Higher Education Award Application and W-9 25-26 - 26 days ago
- IEEEP Leadership Meeting:**
 - Help Us Calm Down Choice Cards - 26 days ago
 - SPIN Virtual Support Group for Parents of children 0-3 - a month ago
 - All Hands On Deck: Infant - 3 months ago
- Childhood Advisory Council Meetings:**
 - Childhood Advisory Council Application - 3 months ago
 - 12/4/25 Minutes - 26 days ago
- Resources:**
 - Erikson Institute - Early Math Collaborative - 3 months ago
 - California Infant-Toddler Learning and Development Foundations - 3 months ago
- Community Resources:**
 - Mental Health Resources for Teens and Adults - 3 months ago
 - Supporting Kids With Learning Disorders - 3 months ago

Transitional Kindergarten Support Crew

WHO ARE WE? TK Support Crew

- UPK/UTK guidance and support for county PK and TK teachers and administrators
 - Early Childhood Legislation
 - Preschool Transitional Kindergarten Learning Foundations
 - Developmentally Appropriate Environments and Practice
- Professional development for TK teachers and administrators
- TK Collaborative Development and Facilitation with TK teachers and administrators
- Coaching support for TK teachers



Transitional Kindergarten Support Crew

24-25 End of Year Stats...

- Planned and facilitated **3** TK Support Saturday Sessions with embedded teacher and classroom materials
- Planned and facilitated **4** TK Collaborative Sessions with embedded teacher and classroom materials
- Held **50** individualized coaching sessions with county TK Teachers



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 10.1

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools

SUBJECT: Santa Cruz County Office of Education Retirement Recognitions

BACKGROUND

The Board will recognize the important contributions of the following Santa Cruz County Office of Education employee who is retiring in the 2025-2026 school year.

Retiree:
Angela Brener, Teacher, Alternative Education

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Receive the presentation.



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION

Retirement Recognitions

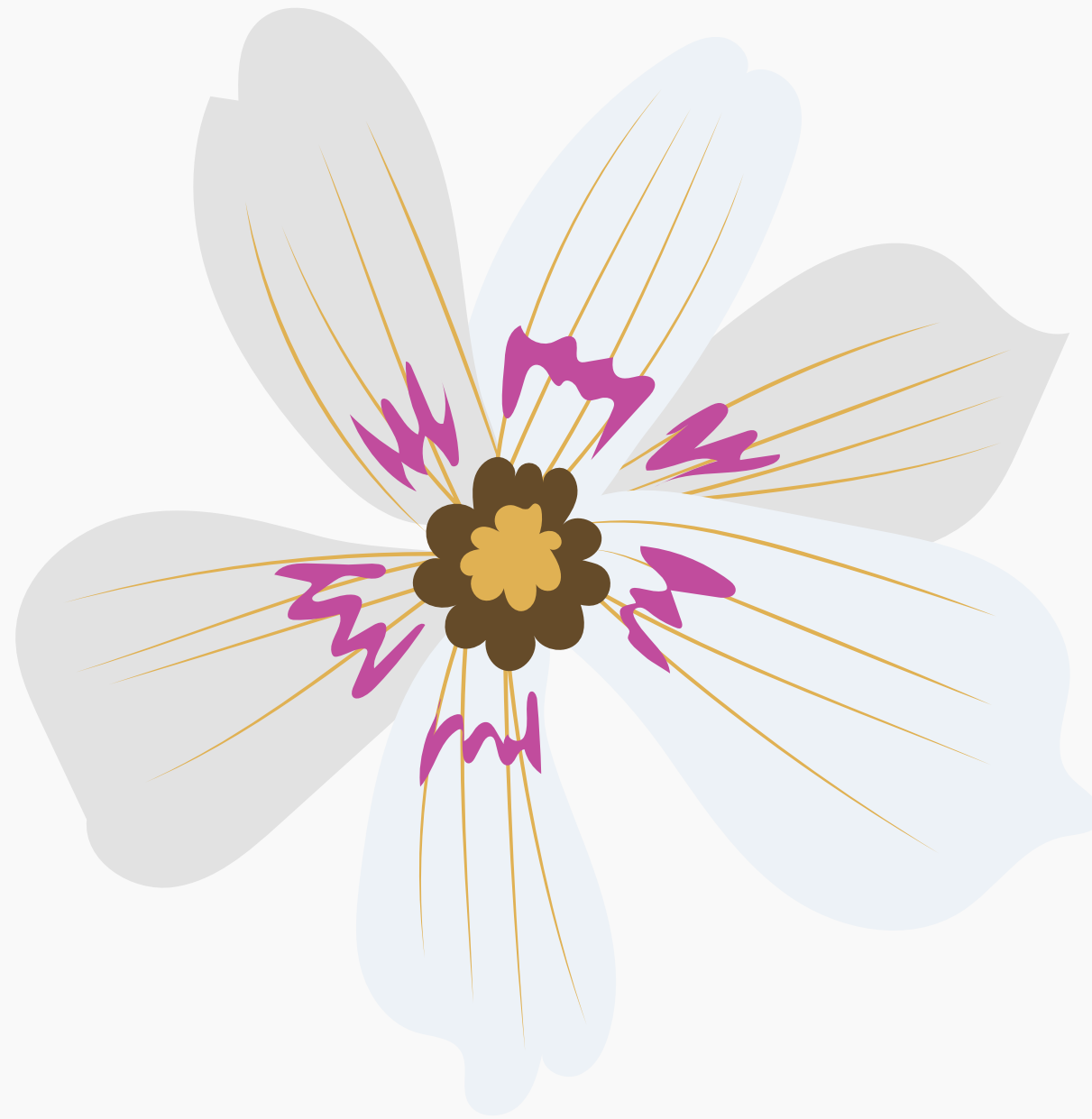
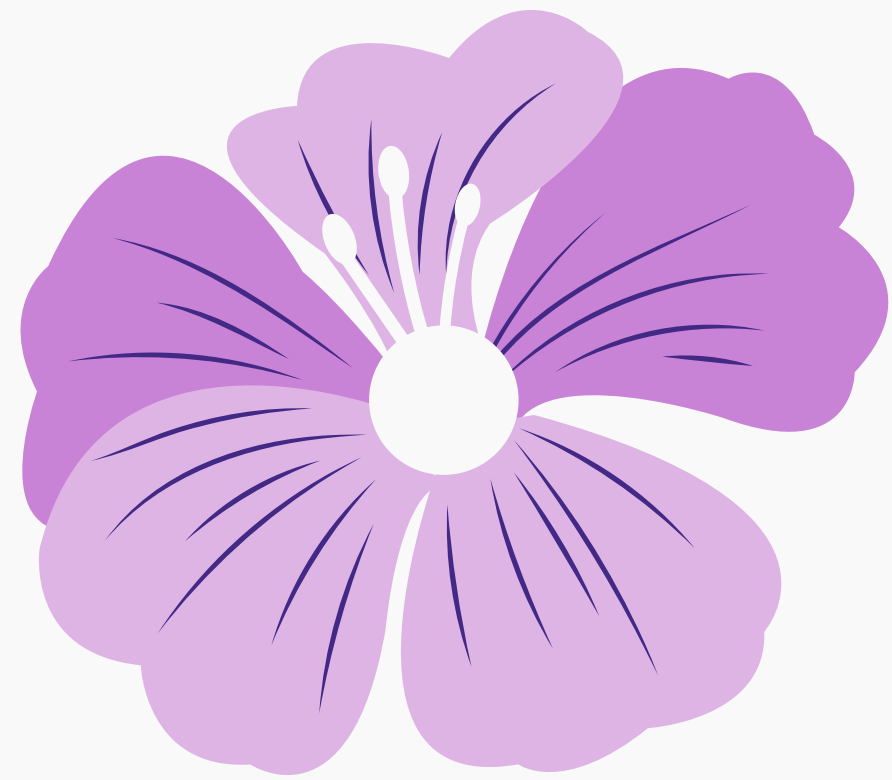
June 18, 2026

Angela Brener

Teacher, Alternative Education

26 Years of Service in Education





THANK YOU!

For your decades of dedication to our students and community



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 11.1

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

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

SUBJECT: Public Hearing: 2026-2027 Local Control and Accountability Plan (LCAP)
for the Santa Cruz County Office of Education

BACKGROUND

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2026-2027 Local Control Accountability Plan of the Santa Cruz County Office of Education and the 2026-2027 Annual Update, and 2026-2027 Budget Overview for Parents.

FUNDING IMPLICATIONS

Included herein

RECOMMENDATION

Open, conduct, and close the public hearing.

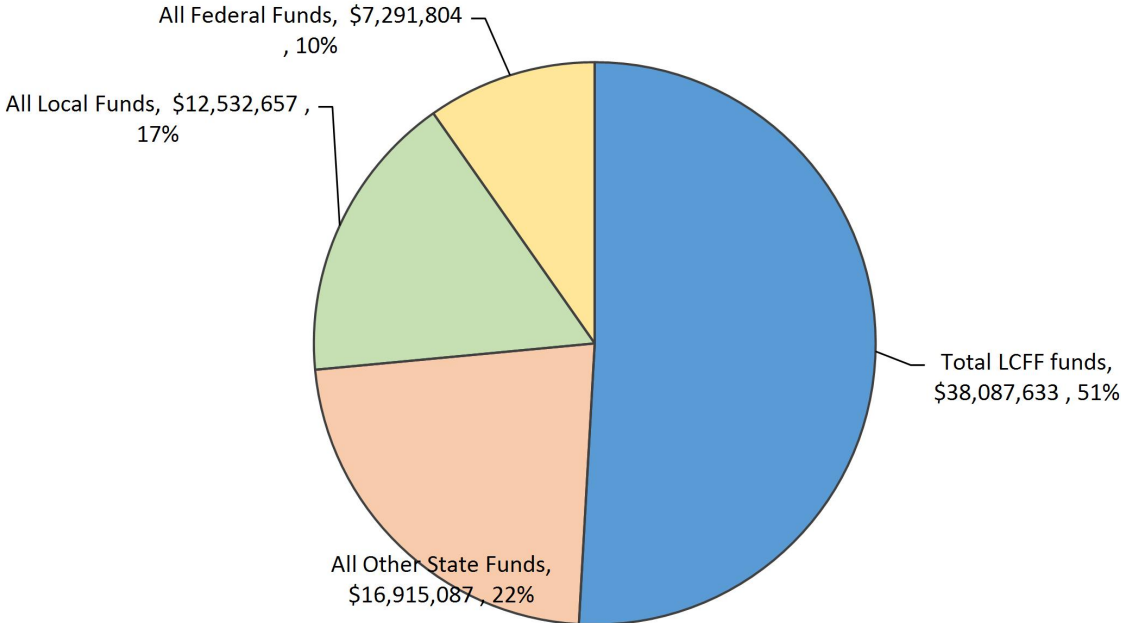
COE LCFF Budget Overview for Parents Template

County Office of Education (COE) Name: Santa Cruz County Office of Education
CDS Code: 44104470000000
School Year: 2026-27
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 2026-27 School Year

Projected Revenue by Fund Source



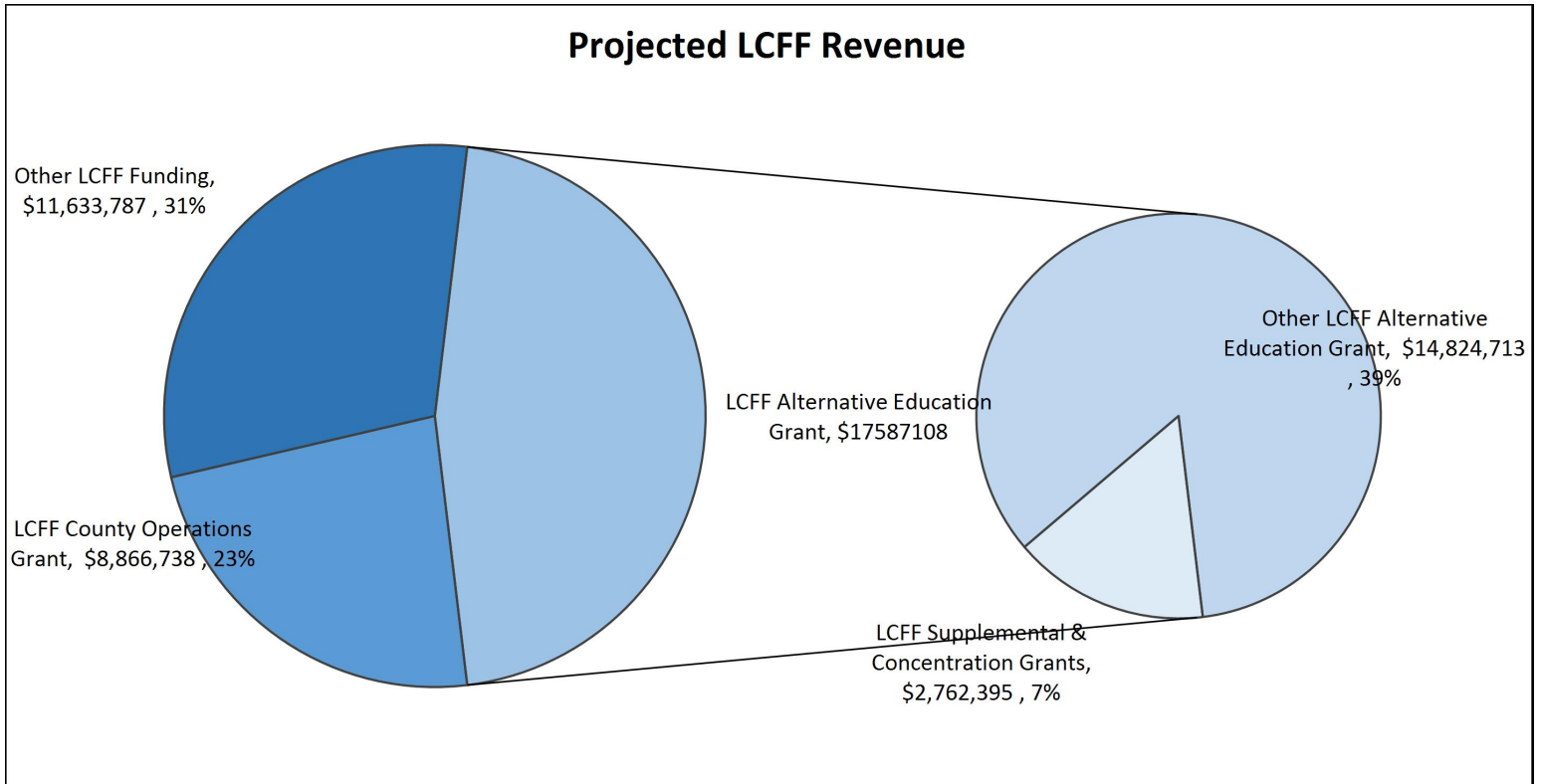
This chart shows the total general purpose revenue Santa Cruz County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Santa Cruz County Office of Education is \$74,827,181, of which \$38,087,633 is Local Control Funding Formula (LCFF), \$16,915,087 is other

state funds, \$12,532,657 is local funds, and \$7,291,804 is federal funds.

Item 11.1

Of the \$16,915,087 attributed to All Other State Funds, \$2,717,940 are attributed to the Student Support and Enrichment Block Grant.

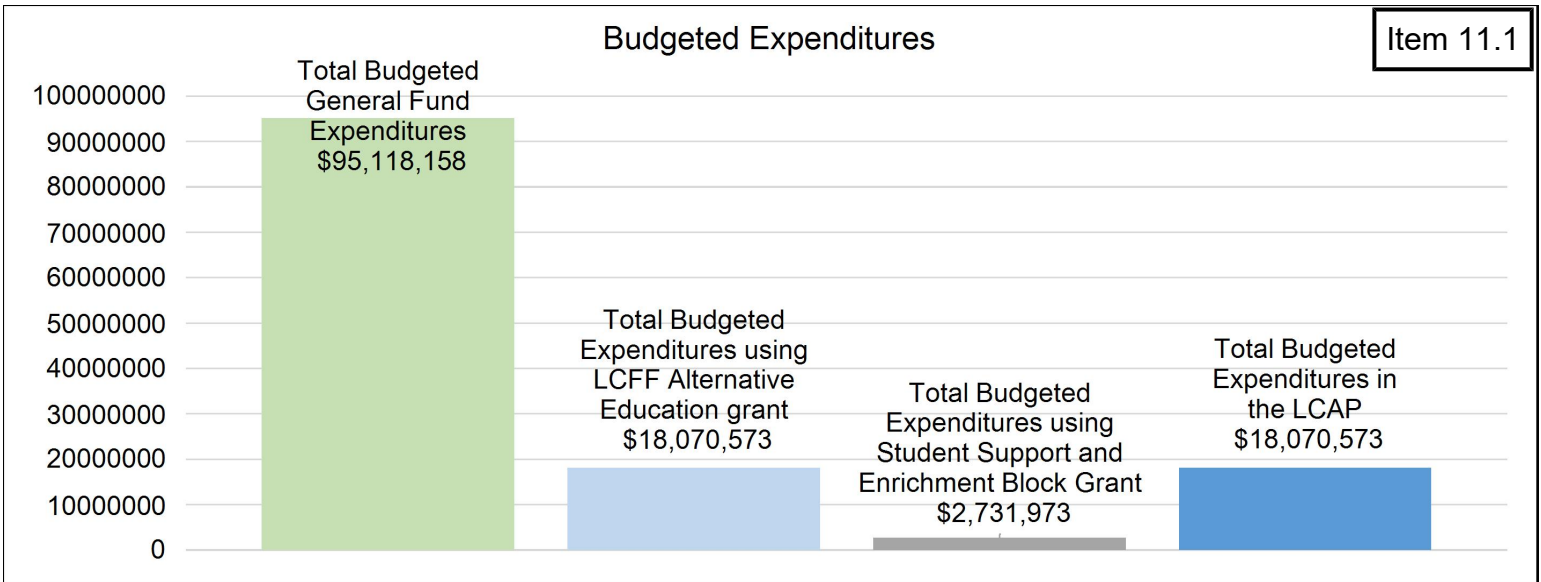


This chart shows the LCFF revenue Santa Cruz County Office of Education expects to receive in the coming year.

The text description for the above chart is as follows: The total LCFF revenue projected for Santa Cruz County Office of Education is \$38,087,633, of which \$8,866,738 is attributed to the LCFF County Operations Grant, \$17,587,108 is attributed to the LCFF Alternative Education Grant, and \$11,633,787 is other LCFF funds. Of the \$17,587,108 attributed to the LCFF Alternative Education Grant, \$2,762,395 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

In addition to the County Operations Grant and Alternative Education Grant, the Santa Cruz County Office of Education receives LCFF funds to support countywide differentiated assistance responsibilities. These funds are used to provide support, technical assistance, and capacity-building services to local educational agencies. The COE also receives LCFF funds designated for special education property tax revenue. These amounts are budgeted separately from the county operations and alternative education grants and are used for their intended statutory/designated purposes.

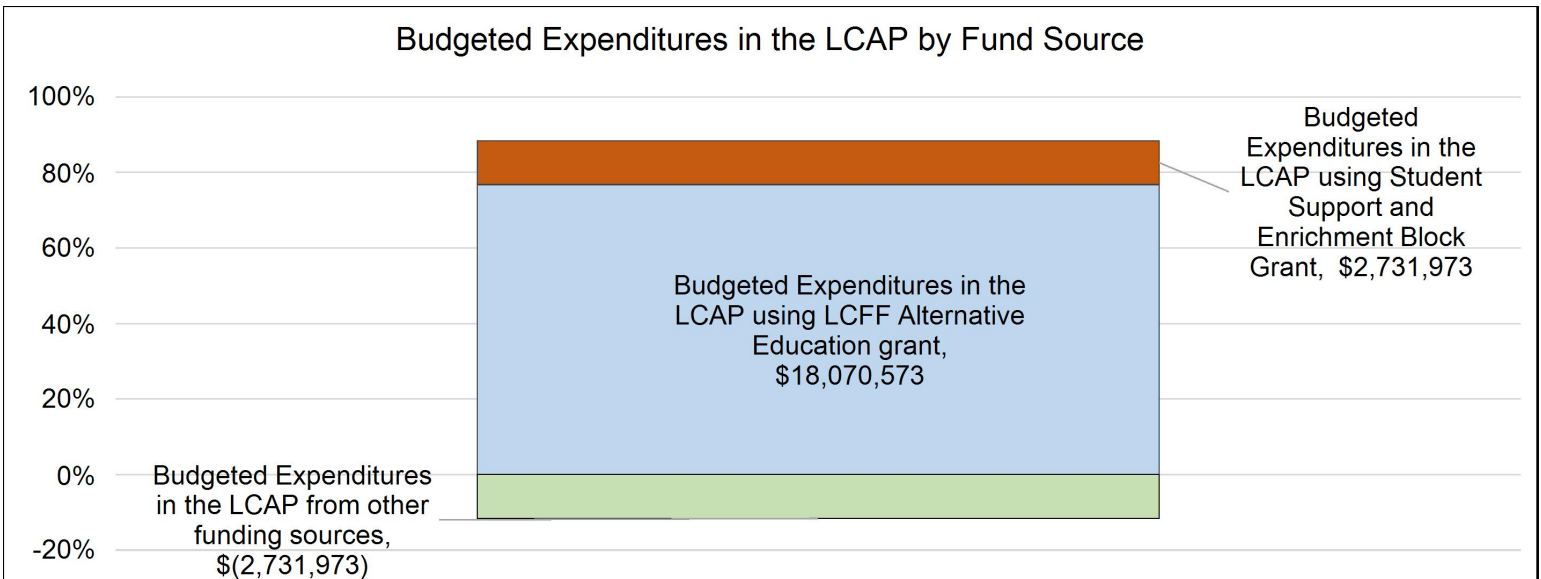
The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Santa Cruz County Office of Education plans to spend for 2026-27. 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 \$95,118,158 for the 2026-27 school year. Of that amount, \$18,070,573 is attributed to the Alternative Education Grant and \$2,731,973 is attributed to the Student Support and Enrichment Block Grant. \$77,047,585 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 Santa Cruz County Office of Education’s LCAP is focused on Alternative Education programs and services. General Fund expenditures not included in the LCAP include agencywide administrative and operational costs, such as Business Services, Technology, Human Resources, and other central support functions. They also include countywide and regional programs and services, such as Regional Special Education, Education Services, Student Support Services, Career Technical Education programs, Outdoor Science School, and New Teacher Induction. These expenditures are budgeted in the General Fund to support countywide, regional, local, and operational responsibilities, but are outside the scope of the Alternative Education LCAP.



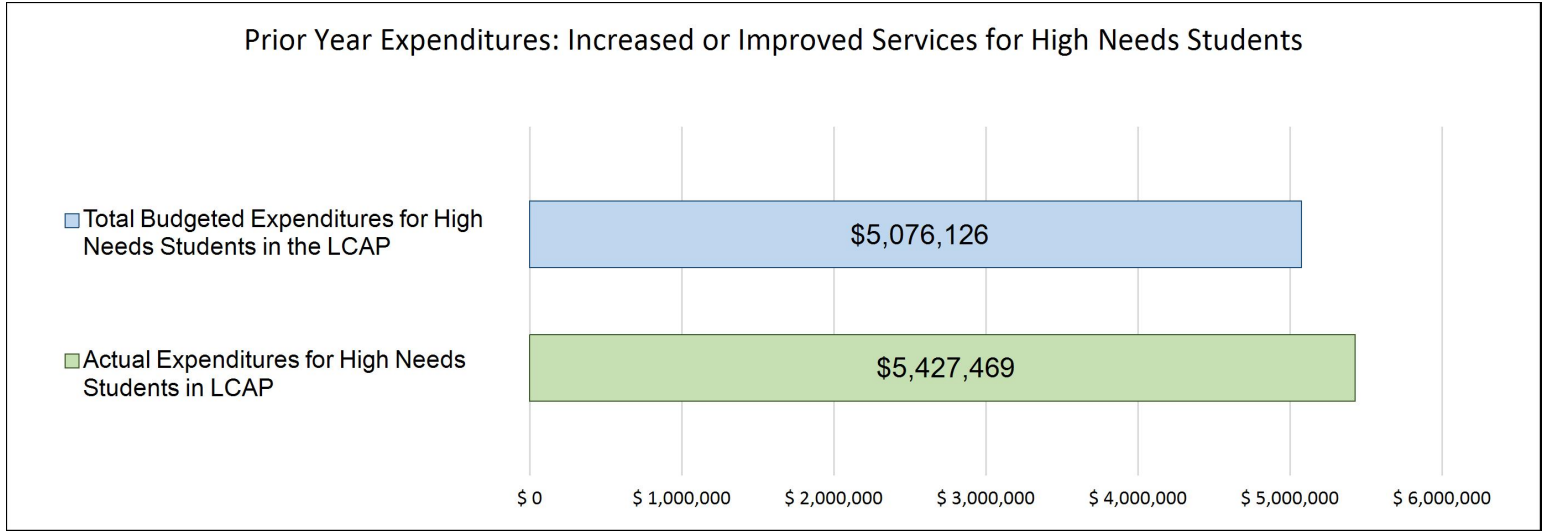
This chart provides a quick summary of how much Santa Cruz County Office of Education plans to spend for 2026-27 for planned actions and services in the LCAP.

The text description of the above chart is as follows: Santa Cruz County Office of Education plans to spend \$18,070,573 on actions/services in the LCAP. Of those funds, \$18,070,573 is attributed to the Alternative Education Grant and \$2,731,973 is attributed to the Student Support and Enrichment Block Grant. Item 11.1

Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, Santa Cruz County Office of Education is projecting it will receive \$2,762,395 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 \$6,372,848 towards meeting this requirement, as described in the LCAP.

Update on Increased or Improved Services for High Needs Students in 2025-26



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 2025-26, Santa Cruz County Office of Education's LCAP budgeted \$5,076,126 for planned actions to increase or improve services for high needs students. Santa Cruz County Office of Education actually spent \$5,427,469 for actions to increase or improve services for high needs students in 2025-26.

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 [2026-27]

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 along the scenic Central Coast of California at the northern edge of the Monterey Bay. Though geographically the second smallest county in the state, it spans a diverse range of communities, from the rural northern area of Davenport to the agricultural city of Watsonville in the Pajaro Valley. The Santa Cruz County Office of Education (SCCOE) operates a comprehensive Alternative Education (Alt Ed) Department, including Court and Community Schools strategically located throughout the county to meet the varied needs of our students.

Our Alt Ed programs serve a highly mobile and diverse student population, with daily enrollment typically ranging between 700–900 students and approximately 1,000 students served annually. While many of our students have experienced significant challenges in traditional school settings, our staff holds a shared and unwavering belief that all students can succeed when provided with a supportive, responsive, and student-centered learning environment. Through strong partnerships with families, community organizations, and dedicated educators, we strive to create safe, inclusive, and community-based environments where students can grow academically, socially, and emotionally. In the Watsonville region, SCCOE has taken strategic steps to strengthen access to services and supports. Following the loss of our lease at the Cabrillo Watsonville site, several programs were consolidated into the newly established Centro Avance site. This transition created a second centralized hub for the Watsonville community, improving coordination of services and expanding access to critical academic, behavioral, and family supports. Centro Avance now serves as a key resource center, enhancing SCCOE’s ability to respond to the needs of students and school sites in the Pajaro Valley.

Although Santa Cruz County is small in size, it reflects significant cultural, linguistic, and socioeconomic diversity. Many students enrolled in our programs have not found success in comprehensive school settings. In response, SCCOE has intentionally designed school sites across multiple communities to increase accessibility and ensure students can connect with local resources and support systems. Our programs offer small class sizes, independent study options, hybrid Personalized Learning Communities (PLCs), dual enrollment opportunities with community colleges, extracurricular activities, and highly individualized learning pathways. These flexible and innovative program models make Alt Ed a meaningful and effective option for many students. All Court and Community School programs operate under two CDS codes: Santa Cruz County Court and Santa Cruz County Community.

We recognize that each student enters our programs with a unique educational history. Our intake process is designed to build relationships and ensure a smooth transition by identifying each student's strengths, needs, and goals. Upon enrollment, individualized plans are developed to connect students with appropriate supports, including special education services, foster youth coordination, services for students experiencing homelessness, counseling, and multilingual supports for English Learners. Students have access to a broad course of study as well as wraparound services such as counseling, nutrition, work-based learning, employment support, and tailored academic programming.

For every student, transcripts are reviewed and a personalized academic action plan is developed to support credit recovery, graduation, and postsecondary goals. Progress is continuously monitored through credit accrual and local assessment data, including STAR Renaissance. While statewide assessments such as the California Assessment of Student Performance and Progress (CAASPP) and the English Language Proficiency Assessments for California (ELPAC) are administered and analyzed for trends, they do not fully capture student growth due to high mobility rates and interrupted learning histories. Additional tools such as the California Healthy Kids Survey and local surveys are used annually to assess school climate and organizational effectiveness. 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 2025 California School Dashboard, 58.8% of our Community School students identify as Hispanic, 35.8% identify as White, 11 students identify with two or more races, 5 students identify as Asian, 9 students identify as African American, 8 students identify as American Indian, and 7 as Filipino. 19.9% 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. 63.7% of students enrolled in our Community School programs are considered socioeconomically disadvantaged. Our Community School has 11 foster youth, and 20.8% of students receive special education services. According to the 2025 California School Dashboard, the Santa Cruz County Court School with 20 total students includes 75% of students identifying as Hispanic and 20% of students identifying as White. 100% of students in Court School programs are considered socioeconomically disadvantaged. 25% of students are considered English Learners, and 20% 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. Item 11.1

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 goals #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 goals #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 students, English learners, 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.

25-26 Reflections:

In 2025–26, Santa Cruz County Community Schools showed overall stability with no indicators in the red. English Learner progress improved or was maintained across all categories. The suspension rate increased by 1.3%, resulting in an overall orange status. Graduation rates rose significantly by 8.6% to 81.3%, with no student groups in the red, and a strong one-year DASS graduation rate of 90.5%. Chronic absenteeism did not receive a color designation due to small group size. College and career readiness remains an area of concern, with red performance for Hispanic, homeless, and socioeconomically disadvantaged students, and an overall orange status. Academic performance in English Language Arts and math increased overall, though both areas show disparities, with the White student group identified 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. All groups show growth from our baseline data with the exception of

students with disabilities. This can be attributed to the fact that our sample size was very small during our baseline year and the current numbers are a more accurate reflection of this student group. Item 11.1

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 2025, 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 Dashboard:

-Chronic Absenteeism for SWD (Goal #2.5)

Learning Recovery and Emergency Block Grant (LREBG):

The Santa Cruz County Office of Education has both expended and unexpended LREBG funds. We have utilized our comprehensive needs assessments, including all educational partners, to determine appropriate use of these funds. Pursuant to EC Section 32526(c)(2)(A-F), the allowable uses that we have focused on based upon our needs assessment are access to instruction to support students who are deficient in

credits. Last year we had over 400 students participate in summer school from our programs and this opportunity continues to be a positive impact in our graduation rate. The action aligned to the LREBG funding of summer school teachers is 1.6, the funding of instructional staff for summer school.

Reflections: Technical Assistance

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

2025 Participation

The Santa Cruz COE participates in Differentiated Assistance with our cohort, which includes Santa Cruz COE, Merced COE, Stanislaus COE, and San Joaquin COE. We are currently in year two of this cycle.

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 2025 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, focus groups, and student conferences.

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

During the 25-26 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.	5 or fewer teachers with 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 from Baseline	Difference
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.	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.	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).	2023 Local Indicators Question #1 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3 Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3	2024 Local Indicators Question #1 ELA score=4 ELD=4 Math=4 NGSS=4 HSS=4 Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3	2025 Local Indicators Question #1 ELA score=4 ELD=4 Math=4 NGSS=4 HSS=4 Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3	Question #1 Maintain 3 or 4 in all sections. Question #2 Maintain 3 or 4 in all sections.	Improved in three questions one by one point from baseline.	
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.	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.	15 students have reclassified this year!	5-10 students reclassified annually	Increased to 15 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>2025-2026 Star Renaissance</p> <p>Student Median Growth Percentile: Reading All: 55.13 EL: 60.71 Special Education: 51.64 Low Income: 58.7 White: 56.7</p> <p>Math All: 51.09 EL: 49.9 Special Education: 48.5 Low Income: 52.96 White: 55.1</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>Student Median Growth Percentile: Reading All: +3.5 EL: +12.79 Special Education: -12.33 Low Income: +8.16 White: +8.19</p> <p>Math All: +0.37 EL: +1.25 Special Education: -2.02 Low Income: +5.39 White: +8.79</p>

Goal Analysis [2025-26]

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 2025-2026, 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 and we are so excited

to have hired our LED/Multilingual teacher this year! Additionally, we are using our LREBG funding to support our summer school programming through action 1.6 and measured it through our graduation rate metric. We plan on spending \$207,144.25 of LREBG funds for 26-27. Item 11.1

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 there were no major material differences, there were some fluctuations between budgeted expenditures and estimated actuals. This year our maintenance and operations expenses exceeded our planned expenditures which is attributed to the many Alternative Education site improvements that have occurred this year, primarily at our Centro Avance campus. Our curriculum expenses were not as high as anticipated because we ended up purchasing a lot of materials in the previous fiscal 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 15 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 decline from the baseline for students with disabilities, which can be attributed to a higher number of these students participating in assessments this year compared to the initial year of testing. 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 able to hire an English Language Development (ELD) teacher! The ELD teacher has enhanced our services for our multilingual students. Overall, the actions taken have made meaningful progress toward the goal, while also highlighting areas for continued focus and improvement. We are using our LREBG funds for summer school instructors who support students who are deficient in credits in an effort to help students on their path to graduation. The metric for this action is our graduation rate.

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.	\$2,049,456.46	Yes
1.2	Maintenance and Operations	Ensuring access to an educational experience that is personalized, rigorous, and engaging in safe and maintained facilities.	\$1,603,291.88	No
1.3	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.	\$105,572.63	No
1.4	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.	\$161,165.70	No
1.5	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.	\$166,771.33	Yes
1.6	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.	\$9,709,971.69	No

Action #	Title	Description	Total Funds	Contributing

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%.	According to the 2025 Dashboard, our SC Community Dashboard shows a grad rate of 81.3% and a one year grad rate of 90.5%	One year grade rate will remain at or above 85% and four year grad rate above 70%.	The four year rate increased 14.3% and the one-year increased 3.9% from the baseline.
2.2	Chronic Absenteeism data for the Santa Cruz County Special	According to the 2023 Dashboard, the chronic absenteeism rate is 72%.	According to the 2024 Dashboard, the chronic	According to the 2025 Dashboard, the chronic	Decrease Chronic Absenteeism rate to 50%.	The Chronic Absenteeism rate decreased 20.1% from baseline.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Education program (Priority #5).		absenteeism rate was 52.8%.	absenteeism rate was 51.9%.		
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.	According to our current 25-26 survey, 87.4% of students report feeling safe at school, with 8.9% not having an opinion.	Increase to 85% or above for students feeling safe at school.	Safety survey data increased 3.2% from baseline.
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.	According to our current 25-26 survey, 81.8% of our students report having access to counseling with 13.9% not having an opinion.	Increase to 85% or above for students having access to counseling.	Access to counseling survey data decreased 2.2% from baseline.

Goal Analysis [2025-26]

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 2025-2026 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.

There were no significant material differences and all planned services were delivered.

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 14.3% and the one-year rate rising by 3.9% from our baseline. Chronic absenteeism within the Special Education program decreased by 20.1%, suggesting that improved family communication and support systems had a positive impact. Student perceptions of school safety increased by 3.2%, 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 2.2% from baseline, this may be due to varying interpretations of access or changing survey participation. During our focus group interviews, 96% of our students knew the counselors on site and felt comfortable going to them if needed. 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.	\$1,618,957.55	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.	\$101,061.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.3	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"> -Trauma-informed practices -Restorative practices -Counseling access -Access to community supports -Case management -Instructional practices -Curriculum resources -Community building 		No
2.4	Communication regarding attendance at the Santa Cruz County Special Education program	<p>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.</p>		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%.	According to the 2025 Dashboard, our SC Community Dashboard shows a grad rate of 81.3% and a one year grad rate of 90.5%	One year grade rate will remain at or above 85% and four year grade rate above 70%.	The four year rate increased 14.3% and the one-year increased 3.9% from the baseline.

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.	94.4% of families report they can reach staff if they need to according to our 25-26 survey.	90% or more of families report they can reach staff if they need to.	Survey data regarding reaching school staff decreased 2% from baseline.
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.	85.8% of students report having access to enrolling in community college courses according to our 25-26 survey.	75% or more report having access to support for college and career success.	1.3% increase from baseline.
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.	83.4% 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.	18.7% increase in students having access to community based activities from baseline.

Goal Analysis [2025-26]

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 2025-2026 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.

There were no significant material differences and all planned services were delivered.

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 85.8% reported access to community college dual enrollment opportunities, and 83.4% reported access to community-based enrichment activities, with 62.8% stating that these activities had a very positive impact. Graduation rates also improved, reflecting the support systems put in place. Furthermore, 94.4% 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. Additionally, our summer school efforts, supported by LREBG funding are also a factor in our strong graduation rate for our students.

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 2026-2027. 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.	\$1,495,608.61	Yes

Action #	Title	Description	Total Funds	Contributing
3.2	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.	\$632,349.17	Yes
3.3	Student Leadership and Empowerment	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. -Youth for Environmental Action -Countywide Black Student Union -Youth Arts Council -Civic Summit -LGBTQ+ student groups		No
3.4	Contracts with community organizations	Contracts with community organizations to support school engagement, youth empowerment, and wellness activities supporting students with high needs.	\$308,643.49	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.	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.	Fully implement MOU with districts to support Foster Youth coordination.	No difference.

Goal Analysis [2025-26]

Item 11.1

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 2025-2026 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 2026-2027 year. We would like to note that next year, in 2027 the Countywide Plan for Expelled Youth is set to be revised. There was a significant change with AB 1230 and we are working together as a county to update policies and procedures. 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.	\$34,244.91	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.	2 students were successfully dually enrolled and we had an additional 5 students who graduated with us participate in college courses.	5 or more socioeconomically disadvantaged students Santa Cruz County Court students will take college courses each year.	Maintained baseline.

Goal Analysis [2025-26]

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 2025-2026 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. Our desired outcome might need to be adjusted because we have a very small population and students transition into college courses as high school graduates. 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.	\$83,478.09	No

Increased or Improved Services for Foster Youth, English Learners, and Low-1.1 Income Students [2026-27]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$2,762,395.00	\$

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
11.528%	4.240%	\$1,110,497.66	15.768%

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>Action: Instructional Assistants in classes to support students with high needs</p> <p>Need: 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</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 Item 11.1
	<p>all student groups are performing below standard. Our Foster Youth group was too small of a number to have a color.</p> <p>Scope: LEA-wide</p>		
<p>1.5</p>	<p>Action: Curriculum and instruction support and direct services to support English Language Development</p> <p>Need: 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>Scope: LEA-wide</p>	<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.</p>	<p>We expect this curriculum and instruction focus for our English Language Learners to positively impact our reclassification rates.</p>
<p>2.1</p>	<p>Action: Counselors</p> <p>Need: Maintaining and improving access to counseling, specifically for high needs students has been voiced by our local community.</p>	<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.</p>	<p>We expect a positive impact on the percentage of students who have access to counseling.</p>

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 Item 11.1
	<p>Scope: LEA-wide</p>		
<p>2.2</p>	<p>Action: Supplemental food and clothing</p> <p>Need: 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>Scope: LEA-wide</p>	<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.</p>	<p>School safety metric will maintain or increase in-part because of the additional food and clothing.</p>
<p>3.1</p>	<p>Action: Community, parent, and family engagement team</p> <p>Need: 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>Scope: LEA-wide</p>	<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.</p>	<p>Local survey data measuring the percentage of families who are able to connect with school staff.</p>

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 Item 11.1
<p>3.2</p>	<p>Action: College and Career Support</p> <p>Need: 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>Scope: LEA-wide</p>	<p>The College and Career coordinator and team will support systems and direct support to individual students to enroll and successfully complete 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.</p>	<p>Percentage of students who have access and support to dual enrollment classes.</p>
<p>3.4</p>	<p>Action: Contracts with community organizations</p> <p>Need: 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>Scope: LEA-wide</p>	<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.</p>	<p>Local survey measuring impact/access of community enrichment activities</p>

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		

2026-27 Total Planned 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	\$23,961,451	2,762,395.00	11.528%	4.240%	15.768%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$17,930,754.97	\$105,572.63	\$0.00	\$34,244.91	\$18,070,572.51	\$15,896,410.44	\$2,174,162.07

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	\$2,049,456.46	\$0.00	\$2,049,456.46				\$2,049,456.46	
1	1.2	Maintenance and Operations	All	No				Ongoing	\$0.00	\$1,603,291.88	\$1,603,291.88				\$1,603,291.88	
1	1.3	Special Education Coordination	Students with Disabilities	No			All Schools		\$105,572.63	\$0.00		\$105,572.63			\$105,572.63	
1	1.4	Curriculum	All	No			All Schools	Ongoing	\$0.00	\$161,165.70	\$161,165.70				\$161,165.70	
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	\$166,771.33	\$0.00	\$166,771.33				\$166,771.33	
1	1.6	Instructional staff and administrators for Court and Community Schools	All Students with Disabilities	No					\$9,709,971.69	\$0.00	\$9,709,971.69				\$9,709,971.69	
2	2.1	Counselors	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		\$1,618,957.55	\$0.00	\$1,618,957.55				\$1,618,957.55	
2	2.2	Supplemental food and clothing	Low Income	Yes	LEA-wide	Low Income	All Schools		\$0.00	\$101,061.00	\$101,061.00				\$101,061.00	
2	2.3	Professional development-Mental Health	All	No			All Schools									
2	2.4	Communication regarding attendance at the Santa Cruz County	Students with Disabilities	No			Specific Schools: Santa Cruz									

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
		Special Education program					County Special 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		\$1,495,608.61	\$0.00	\$1,495,608.61				\$1,495,608.61	
3	3.2	College and Career Support	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income			\$632,349.17	\$0.00	\$632,349.17				\$632,349.17	
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	\$308,643.49	\$308,643.49				\$308,643.49	
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		\$34,244.91	\$0.00				\$34,244.91	\$34,244.91	
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		\$83,478.09	\$0.00	\$83,478.09				\$83,478.09	

2026-27 Contributing Actions Table

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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
\$23,961,451	2,762,395.00	11.528%	4.240%	15.768%	\$6,372,847.61	0.000%	26.596 %	Total:	\$6,372,847.61
								LEA-wide Total:	\$6,372,847.61
								Limited Total:	\$0.00
								Schoolwide Total:	\$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	\$2,049,456.46	
1	1.5	Curriculum and instruction support and direct services to support English Language Development	Yes	LEA-wide	English Learners Foster Youth Low Income		\$166,771.33	
2	2.1	Counselors	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,618,957.55	
2	2.2	Supplemental food and clothing	Yes	LEA-wide	Low Income	All Schools	\$101,061.00	
3	3.1	Community, parent, and family engagement team	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,495,608.61	
3	3.2	College and Career Support	Yes	LEA-wide	English Learners Foster Youth Low Income		\$632,349.17	

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	\$308,643.49	

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2025-26 Annual Update Table

Item 11.1

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$15,623,255.28	\$16,000,831.70

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	\$1,203,261.67	\$1,516,926.14
1	1.2	Maintenance and Operations	No	\$1,017,004.55	\$1,447,624.38
1	1.3	Special Education Coordination	No	\$84,234.37	\$78,403.70
1	1.4	Curriculum	No	\$167,600.00	\$67,734.70
1	1.5	Curriculum and instruction support and direct services to support English Language Development	Yes	\$161,754.25	\$165,111.79
1	1.6	Instructional staff and administrators for Court and Community Schools	No	\$9,148,538.08	\$8,863,151.57
2	2.1	Counselors	Yes	\$1,570,279.83	\$1,565,769.81
2	2.2	Supplemental food and clothing	Yes	\$111,879.54	\$125,027.24
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

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	3.1	Community, parent, and family engagement team	Yes	\$1,266,391.94	\$1,317,017.05
3	3.2	College and Career Support	Yes	\$561,133.11	\$537,264.89
3	3.3	Student Leadership and Empowerment	No	0	\$0.00
3	3.4	Contracts with community organizations	Yes	\$201,426.12	\$200,352.42
3	3.5				\$0.00
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	\$31,151.82	\$33,640.76
4	4.4	Professional Development and support	No	0	
5	5.1	College and Career Support	No	\$98,600.00	\$82,807.25

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2025-26 Contributing Actions Annual Update Table

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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)
6,537,967	\$5,076,126.46	\$5,427,469.34	(\$351,342.88)	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	\$1,203,261.67	\$1,516,926.14		
1	1.5	Curriculum and instruction support and direct services to support English Language Development	Yes	\$161,754.25	\$165,111.79		
2	2.1	Counselors	Yes	\$1,570,279.83	\$1,565,769.81		
2	2.2	Supplemental food and clothing	Yes	\$111,879.54	\$125,027.24		
3	3.1	Community, parent, and family engagement team	Yes	\$1,266,391.94	\$1,317,017.05		
3	3.2	College and Career Support	Yes	\$561,133.11	\$537,264.89		
3	3.4	Contracts with community organizations	Yes	\$201,426.12	\$200,352.42		

2025-26 LCFF Carryover Table

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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)
26,188,625.00	6,537,967	0	24.965%	\$5,427,469.34	0.000%	20.725%	\$1,110,497.66	4.240%

Local Control and Accountability Plan Instructions

Item 11.1

[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.

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 item 11.1 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 2026-27, 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 2026-27, 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. Item 11.1

- 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

Item 11.1

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.

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 schools 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.

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

- Enter the metric number.

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

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- 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.

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 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 . Leave blank until then.	Enter information in this box when completing the LCAP for 2026–27 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 and 2026–27 . 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.

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- 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.

- 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 **Item 11.1**

- 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:

Total Projected LCFF Supplemental and/or Concentration Grants

- 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

Item 11.1

- 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, statewide 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 CCSP. 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 CCSP.
- **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).



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 11.2

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Denise Guerra-Sanson, Executive Director, Student Programs

SUBJECT: Public Hearing: 2026-2027 Local Control Accountability Plan (LCAP) of the Santa Cruz County Career Advancement Charter School

BACKGROUND

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2026-2027 Local Control Accountability Plan of the Santa Cruz County Career Advancement Charter School and the 2026-2027 Annual Update, and 2026-2027 Budget Overview for Parents.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

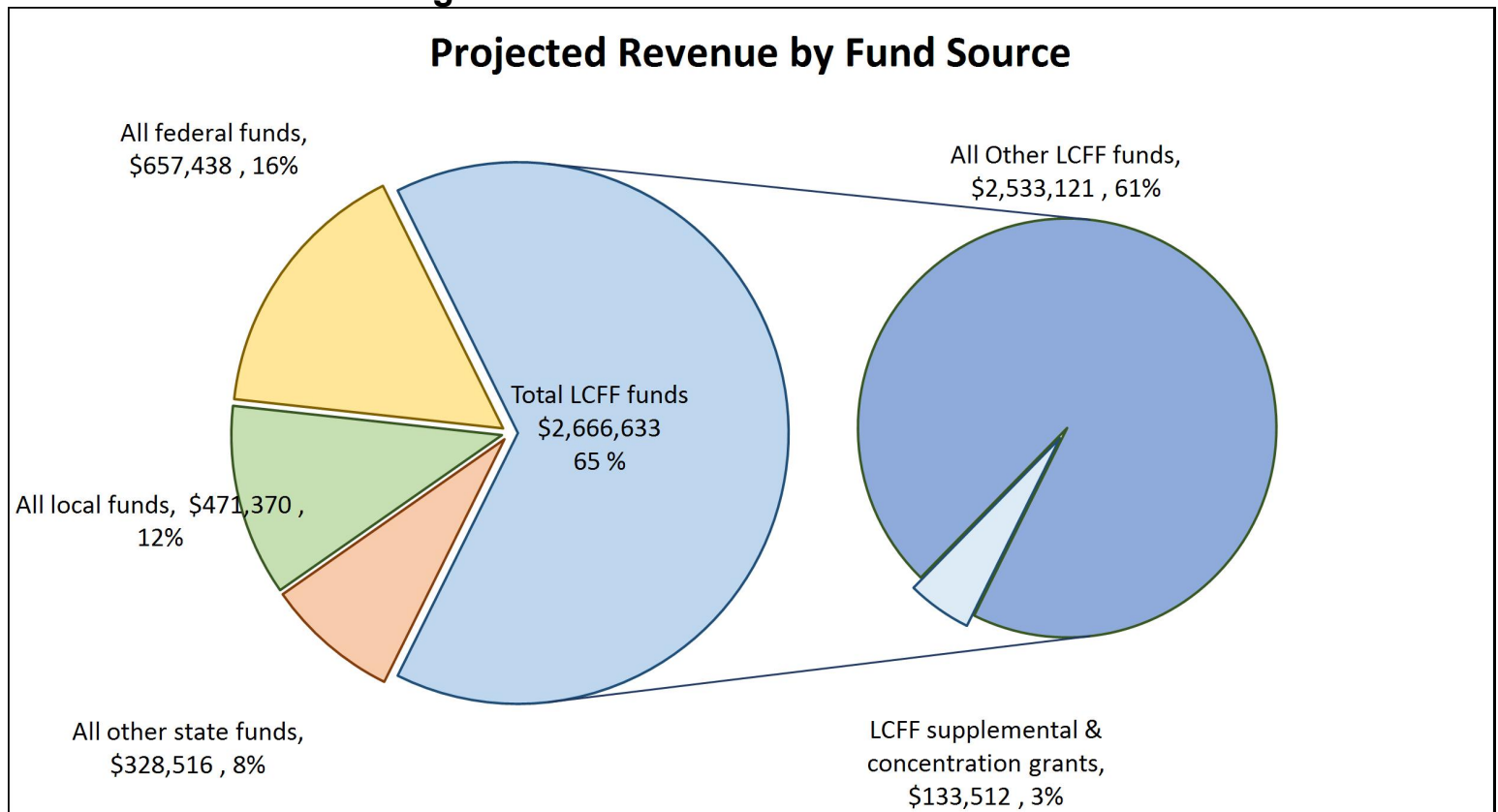
Open, conduct, and close the public hearing.

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: 2026-27
 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 2026-27 School Year

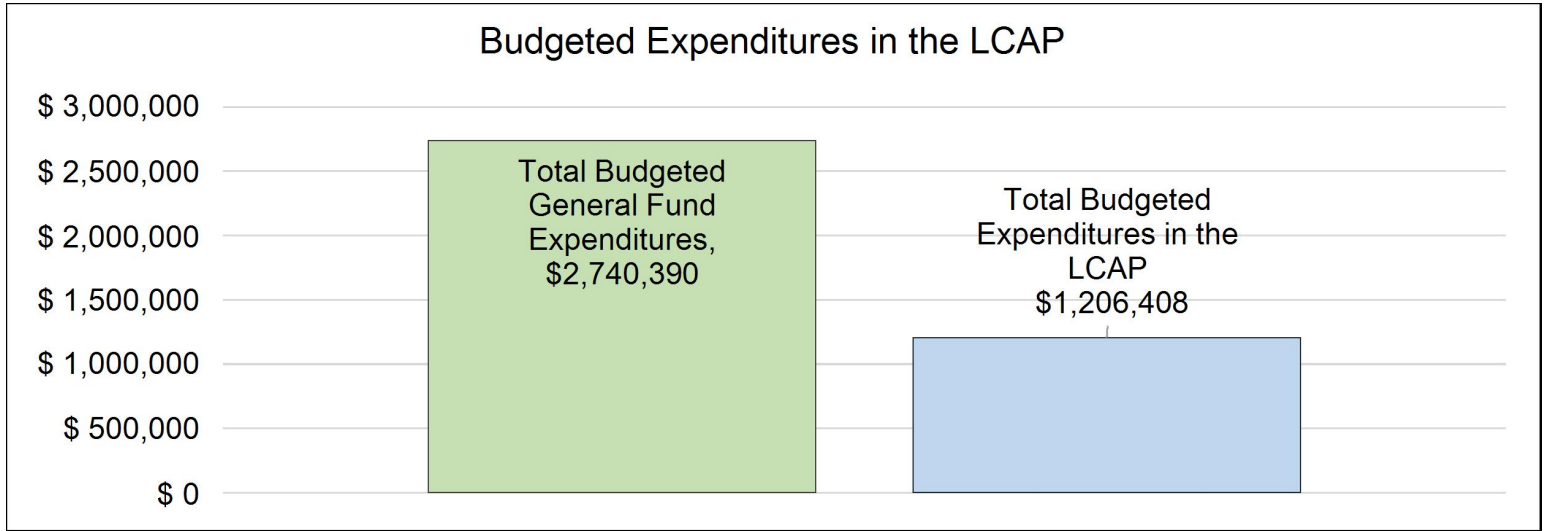


This chart shows the total general purpose revenue Career Advancement Charter, Santa Cruz County Office of Education expects to receive in the coming year from all sources.

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 \$4,123,957, of which \$2,666,633.00 is Local Control Funding Formula (LCFF), \$328,516.00 is other state funds, \$471,370.00 is local funds, and \$657,438.00 is federal funds. Of the \$2,666,633.00 in LCFF Funds, \$133,512 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 2026-27. 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 \$2,740,390 for the 2026-27 school year. Of that amount, \$1,206,408.00 is tied to actions/services in the LCAP and \$1,533,982 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.

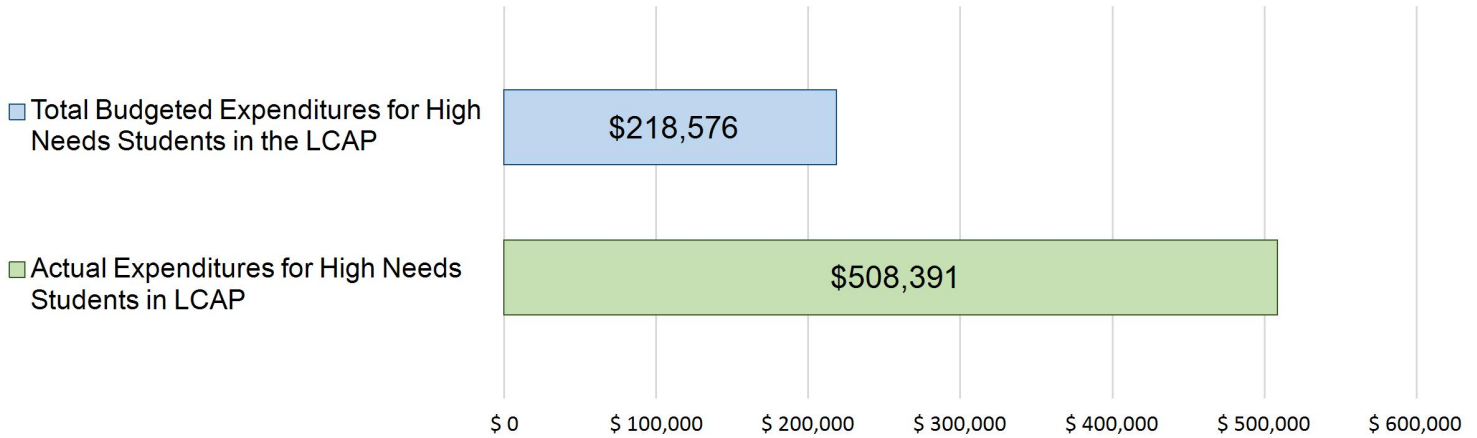
Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, Career Advancement Charter, Santa Cruz County Office of Education is projecting it will receive \$133,512 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 \$218,576.00 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 2025-26

Prior Year Expenditures: Increased or Improved Services for High Needs Students



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 2025-26, Career Advancement Charter, Santa Cruz County Office of Education's LCAP budgeted \$218,576.00 for planned actions to increase or improve services for high needs students. Career Advancement Charter, Santa Cruz County Office of Education actually spent \$508,391.00 for actions to increase or improve services for high needs students in 2025-26.



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 [2026-27]

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; Santa Cruz Main Jail, the COE, and Sequoia Schools. Currently, the CAC has expanded to serve adult students at eight locations countywide, and continues to increase capacity to provide students with access to job skills literacy, career exploration, and CTE opportunities.

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.

In the 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. This year our WASC Action Plan has guided our continuous improvement efforts.

Item 11.2

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 Santa Cruz Main Jail, Blaine Street Women's Facility, Rountree Medium Correctional Facility, the County Office of Education in Santa Cruz, the Probation Success Center North and South, Sequoia Schools, and Centro Avance. 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. Item 11.2

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. 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 25/26 is 41.6 on the California School Dashboard, indicating a 12% gain from the previous school year. 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. This academic school year a CAC school team has participated in a

Differentiated Assistance workgroup through the Mid-State Collaborative, with a focus on intentional and measurable actions to guide continuous improvement efforts.

Item 11.2

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 comprehensive 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 or co-enrollment 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. This academic school year a CAC school team has participated in a Differentiated Assistance workgroup through the Mid-State Collaborative, with a focus on intentional and measurable actions to guide continuous improvement efforts.

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.

An integral part of our program 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 implemented 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 1.2 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. We also offer drop in tutoring support at our Sequoia Schools site. 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 17 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 eight sites exceeded enrollment projections throughout the 25-26 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 implementation 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 this year; one at our Sequoia Schools location and the other in North County in partnership with Santa Cruz City Schools. Classes have been well attended.

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 25-26 school year, the CAC served 527 students in our school settings as well as in correctional facilities. Of these students, a total of 187 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 and the college/career indicator. The CSI plan for the CAC has been developed through support with the Santa Cruz COE, CAC staff, and student input. This school year, the CAC joined the Mid-State Collaborative Differentiated Assistance work group. This collaborative has supported our team in reviewing our overall systems, examining our data, developing theories of improvement, and creating actionable goals that can achieve maximum impact with minimal effort. The CAC will continue this work into the coming 26/27 school year.

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 provides insight into challenges. We will gain a comprehensive understanding of factors impacting student success to make informed decisions. In partnership with our DA Team, 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. Our efforts are aligned as a CAC team and go beyond the leadership or DA teams. Our collaborative efforts around school improvement inform and guide our WASC work and have been integrated into our PLC groups that meet monthly. Findings, feedback, and analysis 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

Item 11.2

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.
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. This year with the help of our instructional and support staff, we received more student surveys than ever before. This included a concentrated effort to gain feedback from our students in the various correctional facilities. 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

Educational Partner(s)	Process for Engagement
	<div data-bbox="1890 87 2045 142" style="border: 1px solid black; padding: 2px; text-align: center;">Item 11.2</div> <p>communication were 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.</p>

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

Student feedback from the LCAP survey highlights strong relationships between students and staff, with students reporting that they feel supported, safe, welcomed, and respected. Students value the program's flexibility for working adults and parents, the positive school culture, individualized support, career and transition services, evening workshops, and childcare assistance. Many noted growth in their academic, workforce, and interpersonal skills, as well as increased confidence and a strong sense of belonging. Areas for growth identified by students include expanding course offerings, enrichment opportunities, and career pathways; increasing schedule flexibility and accessibility; providing additional classes based on student interest; enhancing support for transportation and housing needs; strengthening college and career connections; improving communication about available programs and resources; and increasing staffing, facilities, and student support services. 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.

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.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline .2
1.1	CA School Dashboard Graduation Rate	54.8%	29%	42%	70%	-25.8%
1.2	Post-secondary Transition Rate (Placement/Graduated Students)	36.7%	27%	34%	70%	-9.7%
1.3	CASAS EFL (Educational Functioning Level) gains	50%	46%	59%	80%	-4%
1.4	Percent of students earning 45 or more credits per year (Students/ADA)	16.1%	51%	55%	30%	+34.9%
1.5	Percent of students earning a HSD or HSE annually (Diplomas/ADA)	63%	68%	82%	80%	+5%

Goal Analysis [2025-26]

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. The anticipated budget will be increased for 26/27 due to program growth and the increase in personnel. For some positions it took longer than expected to fill. This school year we hired 3 CAC teachers, two of them bilingual. We have implemented a local ELA and Math 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 We hired two additional 32-hour aides providing more consistent support.

1.3 ESL offerings expanded with both Level One and Level Two classes successfully offered in North and South County.

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 total of 2.0 FTE bilingual teachers were hired for the CAC programs.

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, Adult Education consortium events, and with an educational consultant through Solution Tree.

Item 11.2

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 some material differences between budgeted and estimated actual expenditures. Due to program growth and increased need for instructional materials, we spent more in each action for goal one. We see this as a positive trend as these actions all benefit students. For the final year of the 3 year plan, we will adjusted budgeted amounts to more accurately reflect program needs.

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. Hiring two additional bilingual teachers has increased our ability to reach more students and provide primary language support. 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 school improvement and creating professional learning communities, 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 consistent for next year, with the following changes includes adding instructional and support staff to support our growing program, specifically in the areas of: ESL, core subject intervention instruction, and Independent Study instruction. We will also use Learning Recovery Block ER Grant to provide summer school learning opportunities for CAC students who want to continue HSD classes during the summer months.

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.

Item 11.2

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. Primary testing platforms include CASAS and ALEKS	\$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
1.5	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

Action #	Title	Description	Total Funds	Contributing Item 11.2
1.6	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
1.7	Senior Instructional Support	Support students, staff, and program with direct service and referrals. Lead data collection, entry, and analysis	\$17,197.00	No
1.8	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
1.9	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
1.10	Professional Staff Learning	Provide ongoing learning opportunities for CAC staff based on student need and staff interest	\$20,000.00	No
1.11	Summer School Session	Provide Independent Study summer school opportunities for interested students so that they can continue earning credits throughout the summer break, including the Foundations Onboarding class		No

Action #	Title	Description	Total Funds	Contributing Item 11.2

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%	85%	60%	+25.6
2.2	Career and Transition Services/Counseling Received (Services/Total Enrollment)	36.3%	45%	44%	80%	+8.7%
2.3	Post-secondary education placement (Students in post-secondary/Graduates)	TBD in 24/25 school year	23%	26%	60%	+3%
2.4	Number of students co-enrolled at the Community College or Technical Training (students/ADA)	TBD in 24/25 school year	21%	24%	60%	+3%

Goal Analysis [2025-26]

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. We were able to offer one semester of Building Trades this year.

2.2 Comprehensive student support services were implemented, addressing academic, social, and logistical barriers to re-entry. In partnership with our Student Services Department we were able to hire a full-time Mental Health Counselor this year. This position will continue next year.

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.

Item 11.2

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 some differences. Action 2.2, Student Support, increased due to personnel costs for our growing program. In Action 2.7, we spent approximately \$15,000 less than planned due to not hiring student workers or organizing student field trips. Enrichment funds this year were redirected to support a Baile Folklorico dance class and a visual arts class Arte Sin Prisa. We will update our budget to more accurately represent the funds required to implement the actions aligned to our goal.

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

This year, we continued 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	Item 11.2 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	liaise with Cabrillo College, non-credit courses, dual enrollment, explore stackable certificates based on labor demand	\$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, pro-social, 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

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	527	400	+64
3.2	Average Daily Attendance	155	208	227	185	+53

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.3	Persistence Data - Students continuously enrolled for at least one semester/total enrollment	37.4	32%	43%	60%	-5.4
3.4	Student Survey Data - Program Satisfaction	76.9%	95%	97%	95%	+18.1
3.5	CAC Survey Data - Engagement	TBD in 24/25	67%	79%	95%	+12%

Goal Analysis [2025-26]

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. We continue to explore opportunities for partnership.

3.2 Implement Student Onboarding Process: A new onboarding process was successfully launched, improving student orientation and early engagement.

3.3 Utilize local referral system to maximize community connections: a local system is used for inter-agency collaboration.

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, Alternative Education, and Student Services, enhanced support structures and programming for students. Next year we plan to work for closely with Educational Services to provide professional learning opportunities for staff. Item 11.2

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. Most actions reflect a higher actual cost than anticipated due increased programming and student enrollment which affects personnel costs. The 26/27 budget will be updated to more reflect the needed expenditures for the CAC program.

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 continued implementation of the student onboarding process both contributed to improved student enrollment, orientation, and retention. These foundational changes enhance 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. The overall set of actions significantly advanced the goal and continue to serve as a strong foundation for 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

Action #	Title	Description	Total Funds	Contributing Item 11.2
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 local referral system to maximize community connections	Utilize local referral system 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
3.7	Cross Department Collaboration	Network with COE departments to promote collaboration to benefit students with resources and opportunities	\$104,688.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
4		

State Priorities addressed by this goal.

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline

Goal Analysis [2025-26]

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.

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.

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

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.

Item 11.2

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
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Goals and Actions

Goal

Goal #	Description	Type of Goal
5		

State Priorities addressed by this goal.

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline

Goal Analysis [2025-26]

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.

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.

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

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.

Item 11.2

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
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Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2026-27]

Item 11.2

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	<p>Action: Bilingual Community Organizer</p> <p>Need: Comprehensive Student Support</p> <p>Scope:</p>	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		
2.3	<p>Action: Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students</p> <p>Need: Transition support for students who need more resources.</p> <p>Scope: 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.
3.5	<p>Action: Provide Student Outreach</p> <p>Need: Outreach in Spanish and English</p> <p>Scope: LEA-wide</p>	Many students need primary language support	Metrics related to engagement and achievement will be analyzed.

Item 11.2

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	<p>Action: Bilingual Instructional Support</p> <p>Need: Spanish support for students whose primary language is not English</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	Spanish support for students whose primary language is not English	Assessment tools, staff evaluation
1.3	<p>Action: Provide ESL Classes</p> <p>Need: ESL for multilingual learners</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	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.

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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		

2026-27 Total Planned Expenditures Table

Item 11.2

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	
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	

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	1.10	Professional Staff Learning	All	No			All Schools		\$0.00	\$20,000.00	\$20,000.00				\$20,000.00	
1	1.11	Summer School Session	All	No			All Schools									
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	
3	3.3	Utilize local 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	

2026-27 Contributing Actions Table

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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 %	Total:	\$218,576.00
								LEA-wide Total:	\$94,763.00
								Limited Total:	\$123,813.00
								Schoolwide Total:	\$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	

2025-26 Annual Update Table

Item 11.2

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$1,139,289.00	\$2,046,346.34

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	Comprehensive Assessment Strategies and Implementation	No	\$25,000.00	108,857.07
1	1.2	Bilingual Instructional Support	Yes	\$95,743.00	227,837.55
1	1.3	Provide ESL Classes	Yes	\$28,070.00	68,069.36
1	1.4	Bilingual Executive Director; Programs Administrator	No	\$66,160.00	72,400.44
1	1.5	Hire additional Bilingual 1.0 FTE Teacher for CAC programs	No	\$106,778.00	221,348.20
1	1.6	Bilingual Community Organizer	Yes	\$45,491.00	112,242.80
1	1.7	Senior Instructional Support	No	\$17,197.00	6,385.89
1	1.8	Purchase Instructional Materials	No	\$50,000.00	122,868.75
1	1.9	High School Equivalency Administration (HiSet)	No	\$14,705.00	25,514.98
1	1.10	Professional Staff Learning	No	\$20,000.00	22,922.98

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)
2	2.1	Career Technical Education Instruction	No	\$64,264.00	59,761.97
2	2.2	Comprehensive Student Support	No	\$55,326.00	171,276.18
2	2.3	Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students	Yes	\$37,078.00	50,120.77
2	2.4	Increase co-enrollment opportunities for Adult Students	No	\$37,190.00	82,499.83
2	2.5	Provide Childcare Services in our Early Care Classroom	No	\$111,002.00	110,703.85
2	2.6	Provide healthy food options	No	\$15,000.00	10,752.00
2	2.7	Enrichment Opportunities	No	\$25,000.00	3,783.75
3	3.1	Expand and improve CAC services	No	\$49,992.00	45,806.84
3	3.2	Implement Student Onboarding Process	No	\$45,491.00	112,242.80
3	3.3	Utilize Community Referral System to maximize community connections	No	\$45,274.00	72,893.21
3	3.4	Partnership and participation in the Greater Opportunities for Adult Learning Adult Education Consortium	No	\$45,274.00	90,794.19
3	3.5	Provide Student Outreach	Yes	\$12,194.00	50,120.77
3	3.6	Community Event Participation	No	22,372.00	50,120.77

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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	3.7	Cross Department Collaboration	No	\$104,688.00	147,021.39

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2025-26 Contributing Actions Annual Update Table

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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)
133,512.00	\$218,576.00	\$508,391.25	(\$289,815.25)	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	227,837.55		
1	1.3	Provide ESL Classes	Yes	\$28,070.00	68,069.36		
1	1.6	Bilingual Community Organizer	Yes	\$45,491.00	112,242.80		
2	2.3	Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students	Yes	\$37,078.00	50,120.77		
3	3.5	Provide Student Outreach	Yes	\$12,194.00	50,120.77		

2025-26 LCFF Carryover Table

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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	133,512.00	0	6.593%	\$508,391.25	0.000%	25.103%	\$0.00	0.000%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

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[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.

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.

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- 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 2026-27, 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:

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- 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 32627(d), to provide the information identified above or to include actions funded with LREBG funds within the 2026-27, 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:

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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.

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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. Item 11.2
- 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 Item 11.2

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.

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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.

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- 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"> • Enter the metric number.
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.

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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 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 . Leave blank until then.	Enter information in this box when completing the LCAP for 2026–27 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 and 2026–27 . 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.

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- 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 #
<ul style="list-style-type: none"> • Enter the action number.
Title
<ul style="list-style-type: none"> • Provide a short title for the action. This title will also appear in the action tables.
Description
<ul style="list-style-type: none"> • Provide a brief description of the action. <ul style="list-style-type: none"> ○ 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
<ul style="list-style-type: none"> • Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.
Contributing
<ul style="list-style-type: none"> • 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. <ul style="list-style-type: none"> ○ 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 <i>California Code of Regulations</i>, 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.

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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 32627(d)*. LREBG needs
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- 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. Item 11.2

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:

Total Projected LCFF Supplemental and/or Concentration Grants

- 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 LCFF Concentration Grant. 15 percent
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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. Item 11.2

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

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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. Item 11.2
- 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.***

Item 11.2

- **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. Item 11.2

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.

Item 11.2

- **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 SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 11.3

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Rebecca Olker, Interim-Deputy Superintendent, Business Services

SUBJECT: Public Hearing: Santa Cruz County Office of Education 2026-2027 Budget

BACKGROUND

The Santa Cruz County Office of Education's 2026-2027 Budget is presented for public comment in accordance with EDC § 1620 et seq., 24103. Per California Education Code Section 52062(b)(2), the board shall receive the LCAP presentations prior to the presentation of the budget. A copy of the budget is available online at santacruzcoe.org and printed copies are available upon request.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Open, conduct, and close the public hearing.

2026-27

Proposed Budget for Adoption



June 18, 2026

ANNUAL BUDGET REPORT:

July 1, 2026 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: 6/25/2026
 Santa Cruz County Office of
 Place: Education 400 Encinal Street,
 Santa Cruz, CA 95060
 Date: 6/18/2026 Signed: _____
 Time: 5:30 pm Clerk/Secretary of the County Board
 (Original signature required)
 Printed Name: Dr. Faris Sabbah Title: County Superintendent

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: Rebecca Olker
 CBO's Title: Interim Deputy Superintendent,
 Business Services
 CBO's
 Telephone: (831) 466-5601

Criteria and Standards Review Summary

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

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

6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
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)	• 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		06/25/2026
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	33,844
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 (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	33,288.00	33,843.06	N/A	Met
Second Prior Year (2024-25)	34,133.00	34,376.05	N/A	Met
First Prior Year (2025-26)	34,156.00	33,976.00	0.53%	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 (2023-24)	939.75	90.90	33,843.06	0.00
Second Prior Year (2024-25)	905.98	98.30	34,376.05	0.00
First Prior Year (2025-26)	896.00	99.00	33,976.00	0.00
Historical Average:	913.91	96.07	34,065.04	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2026-27) (historical average plus 2%):	932.19	97.99	34,746.34	0.00
1st Subsequent Year (2027-28) (historical average plus 4%):	950.47	99.91	35,427.64	0.00
2nd Subsequent Year (2028-29) (historical average plus 6%):	968.74	101.83	36,108.94	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 (2026-27)	865.00	99.00	33,844.00	0.00
1st Subsequent Year (2027-28)	850.00	99.00	33,580.00	0.00
2nd Subsequent Year (2028-29)	834.00	99.00	33,319.00	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 Program ADA anticipates no change 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 f or 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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	8,632,511.00	8,866,738.00	8,928,209.00	8,990,240.00
a2.	Alternative Education Grant	19,871,730.00	17,857,108.00	17,670,880.00	17,477,562.00
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	1,466,667.00	1,466,667.00	1,466,667.00
d.	Total LCFF (Sum of a or b, and c)	29,970,907.00	28,190,513.00	28,065,756.00	27,934,469.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	33,976.00	33,844.00	33,580.00	33,319.00
b.	Prior Year ADA (Funded)		33,976.00	33,844.00	33,580.00
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(132.00)	(264.00)	(261.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.39%	-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	8,632,511.00	8,866,738.00	8,928,209.00
b1.	COLA percentage	2.9%	1.0%	1.0%
b2.	COLA amount (proxy for purposes of this criterion)	247,753.07	88,667.38	89,282.09
c.	Total Change (Step 2b2)	247,753.07	88,667.38	89,282.09
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.87%	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)	2.48%	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))	31.45%	31.81%	32.18%
c.	Weighted Percent change (Step 3a x Step 3b)	0.78%	0.07%	0.07%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	896.00	865.00	850.00	834.00
b.	Prior Year ADA (Funded)		896.00	865.00	850.00
c.	Difference (Step 1a minus Step 1b)		(31.00)	(15.00)	(16.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-3.46%	-1.73%	-1.88%

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	19,871,730.00	17,857,108.00	17,670,880.00
b1.	COLA percentage (Section II-Step 2b1)	2.87%	1.00%	1.00%
b2.	COLA amount (proxy for purposes of this criterion)	570,318.65	178,571.08	176,708.80
c.	Total Change (Step 2b2)	570,318.65	178,571.08	176,708.80
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.87%	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)	-0.59%	-0.73%	-0.88%
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))	63.34%	62.96%	62.57%
c.	Weighted Percent change (Step 3a x Step 3b)	-0.37%	-0.46%	-0.55%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	
a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00	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	1,466,667.00	1,466,667.00
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)	5.20%	5.23%	5.25%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Total weighted percent change (Step 3c in sections II, III and IV)	0.41%	-0.39%	-0.48%
LCFF Revenue Standard (line V-a, plus/minus 1%):	-0.59% to 1.41%	-1.39% to 0.61%	-1.48% to 0.52%

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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected local property taxes (Form 01, Objects 8021 - 8089)	17,124,819.37	17,118,320.00	17,118,320.00	17,118,320.00
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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	40,068,028.00	38,287,633.00	38,462,877.00	38,131,590.00
County Office's Projected Change in LCFF Revenue:		-4.44%	0.46%	-0.86%
Standard:		-0.59% to 1.41%	-1.39% to 0.61%	-1.48% to 0.52%
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 (October) 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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	-4.44%	0.46%	-0.86%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-9.44% to 0.56%	-4.54% to 5.46%	-5.86% to 4.14%

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 (2025-26)	56,256,267.29		
Budget Year (2026-27)	59,078,721.41	5.02%	Not Met
1st Subsequent Year (2027-28)	58,398,020.12	(1.15%)	Met
2nd Subsequent Year (2028-29)	57,763,943.00	-1.09%	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 (2025-26) 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 (2026-27) 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 (2026-27) and those costs have been incorporated into the Budget Year; Public Disclosures for negotiated settlements will be presented at the June 25, 2026 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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	-4.44%	0.46%	-0.86%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.44% to 5.56%	-9.54% to 10.46%	-10.86% to 9.14%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.44% to 0.56%	-4.54% to 5.46%	-5.86% to 4.14%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	7,674,480.82		
Budget Year (2026-27)	7,291,803.96	-4.99%	No
1st Subsequent Year (2027-28)	7,238,034.00	-0.74%	No
2nd Subsequent Year (2028-29)	7,238,034.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	17,602,163.41		
Budget Year (2026-27)	16,915,087.07	-3.90%	No
1st Subsequent Year (2027-28)	16,225,818.00	-4.07%	No
2nd Subsequent Year (2028-29)	16,697,418.00	2.91%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	14,583,598.45		
Budget Year (2026-27)	12,532,657.06	-14.06%	Yes
1st Subsequent Year (2027-28)	12,405,130.59	-1.02%	No
2nd Subsequent Year (2028-29)	12,405,131.00	0.00%	No

Explanation:
(required if Yes)

Changes in local revenue from 2025-26 to 2026-27 reflect the expiration of several one-time, multi-year grants, including K-16 Coordinator, Save the Redwoods, California Math, Science, and Computer Science (Cal-MCSC), Janus SUN, Justice Assistance Grant (JAG), Mental Health Student Services Act (MHSSA), and Behavioral Health Support. In addition, revenues associated with competitive grant opportunities have not been budgeted pending funding determinations.

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

First Prior Year (2025-26)	2,526,064.93		
Budget Year (2026-27)	3,039,457.69	20.32%	Yes
1st Subsequent Year (2027-28)	2,559,147.08	-15.80%	Yes
2nd Subsequent Year (2028-29)	2,248,710.00	-12.13%	Yes

Explanation:
(required if Yes)

Books and supplies expenditures were adjusted in the first prior year to align with anticipated programmatic needs. Budget year expenditures reflect anticipated program needs, while subsequent years decrease in alignment with projected reductions in federal, state, and local revenues.

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

First Prior Year (2025-26)	16,366,811.17		
Budget Year (2026-27)	16,234,751.99	-0.81%	No
1st Subsequent Year (2027-28)	12,663,580.21	-22.00%	Yes
2nd Subsequent Year (2028-29)	11,852,442.00	-6.41%	Yes

Explanation:
(required if Yes)

Services and Other Operating Expenditures in the first prior year were adjusted to more closely align with anticipated programmatic needs through the end of the fiscal year. The budget year reflects anticipated program needs, while subsequent years reflect decreases due to the completion of federal, state, and local grant-funded activities, including Wellness Centers, Wellness Coaches, and Capacity Grants supporting Multi-Payer Fee Schedule billing planning and implementation.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2025-26)	39,860,242.68		
Budget Year (2026-27)	36,739,548.09	-7.83%	Met
1st Subsequent Year (2027-28)	35,868,982.59	-2.37%	Met
2nd Subsequent Year (2028-29)	36,340,583.00	1.31%	Met

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

First Prior Year (2025-26)	18,892,876.10		
Budget Year (2026-27)	19,274,209.68	2.02%	Met
1st Subsequent Year (2027-28)	15,222,727.29	-21.02%	Not Met
2nd Subsequent Year (2028-29)	14,101,152.00	-7.37%	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 MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

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

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

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 expenditures were adjusted in the first prior year to align with anticipated programmatic needs. Budget year expenditures reflect anticipated program needs, while subsequent years decrease in alignment with projected reductions in 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 were adjusted to more closely align with anticipated programmatic needs through the end of the fiscal year. The budget year reflects anticipated program needs, while subsequent years reflect decreases due to the completion of federal, state, and local grant-funded activities, including Wellness Centers, Wellness Coaches, and Capacity Grants supporting Multi-Payer Fee Schedule billing planning and implementation.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	42,348,286.22	1,270,448.59	1,275,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
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)	3,371,126.25	3,615,518.64	3,756,768.64
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)	3,371,126.25	3,615,518.64	3,756,768.64
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	71,394,392.61	69,528,670.66	81,399,914.97
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	9,883,385.60	8,478,715.12	7,652,950.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	81,277,778.21	78,007,385.78	89,052,864.97
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.10%	4.60%	4.20%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.40%	1.50%	1.40%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	(1,453,893.12)	35,919,744.27	4.05%	Not Met
Second Prior Year (2024-25)	2,885,245.89	32,024,479.84	N/A	Met
First Prior Year (2025-26)	(2,113,507.74)	38,983,657.72	5.42%	Not Met
Budget Year (2026-27) (Information only)	(5,795,273.18)	42,348,286.22		

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

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
 (required if NOT met)

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

7. **CRITERION: Fund and Cash Balances**

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$7,913,999
1.3%	\$7,914,000	to \$19,788,999
1.0%	\$19,789,000	to \$89,047,000
0.7%	\$89,047,001	and over

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

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

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

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

95,118,158.32

County Office's Fund Balance Standard Percentage Level:

0.70%

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 MYR, 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):

SC

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
9,033,658.00	9,033,658.00	9,033,658.00

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 (2023-24)	28,811,980.00	28,662,482.58	.5%	Met
Second Prior Year (2024-25)	28,178,199.00	27,208,589.46	3.4%	Not Met
First Prior Year (2025-26)	28,824,074.00	30,093,835.35	N/A	Met
Budget Year (2026-27) (Information only)	27,980,327.61			

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

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

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

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

Explanation:
 (required if NOT met)

Fiscal year 2024-25 beginning balance reflects the required GASB 31 Fair Market Value Adjustment entry that was made during 2023-24 Unaudited Actuals in the amount of (\$1,047,495). Had this entry not been required, the variance would have been \$77,885 and well within the standard variance.

- 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 (Form CASH, Line F, June Column)	Status
Fiscal Year Current Year (2026-27)	52,671,666.00	Met

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

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

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

Explanation:
 (required if NOT met)

8. **CRITERION: Reserves**

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$90,000 (greater of)	0	to \$7,913,999
4% or \$396,000 (greater of)	\$7,914,000	to \$19,788,999
3% or \$792,000 (greater of)	\$19,789,000	to \$89,047,000
2% or \$2,671,000 (greater of)	\$89,047,001	and over

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	95,118,158.32	78,952,802.41	77,199,650.00
County Office's Reserve Standard Percentage Level:	2.00%	3.00%	3.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	95,118,158.32	78,952,802.41	77,199,650.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	9,033,658.00	9,033,658.00	9,033,658.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	95,118,158.32	78,952,802.41	77,199,650.00
4. Reserve Standard Percentage Level	2.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,902,363.17	2,368,584.07	2,315,989.50
6. Reserve Standard - by Amount (From percentage level chart above)	2,671,000.00	792,000.00	792,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,671,000.00	2,368,584.07	2,315,989.50

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form 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)	3,896,768.64	4,036,769.00	4,176,769.00
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)	3,896,768.64	4,036,769.00	4,176,769.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.10%	5.11%	5.41%
County Office's Reserve Standard (Section 8A, Line 7):	2,671,000.00	2,368,584.07	2,315,989.50
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?

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?

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 funding in 2023-24 and anticipates utilizing fund balance to address increased employer costs for CalPERS, CalSTRS, and health and welfare benefits. The 2026-27 budget includes contributions to support New Teacher Induction (NTP), Workforce Development (Sueños), the Clear Administrative Credential Program (CASC/Tier II), and Career Technical Education programs. Santa Cruz COE will continue to monitor County Alternative Education enrollment, ADA, and program offerings while pursuing additional funding opportunities to reduce deficit spending. Revenue projections remain conservative, assuming a 49.99% UPP and 1% COLAs in the subsequent two 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?

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)?

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(2,386,904.53)			
Budget Year (2026-27)	(2,561,625.97)	174,721.44	7.3%	Met
1st Subsequent Year (2027-28)	(2,471,529.00)	(90,096.97)	(3.5%)	Met
2nd Subsequent Year (2028-29)	(2,471,529.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2025-26)	109,221.83			
Budget Year (2026-27)	0.00	(109,221.83)	(100.0%)	Not Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the 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. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. 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)

Transfer out in the first prior year (2025-26) reflect transfers from Fund 01 to Fund 11 (Adult Education) and Fund 13 (Cafeteria). The California Adult Education Program (CAEP) allocation was reduced mid-year, requiring a one-time transfer since expenditures had been fully allocation based on the original 2025-26 funding level. The budget year (2026-27) and subsequent years reflect the anticipated lower funding level in both revenues and expenditures for Fund 11. A transfer to Fund 13 is anticipated in the first prior year only.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your county office have long-term (multiyear) commitments?
(If No, skip item 2 and sections S6B and S6C)

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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	15	General Fund (01) - Objects 8625, 8011	General Fund (01) - Objects 7438, 7439	10,339,172
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund (01)	Salary Objects 2xxx and Benefits Objects 3xxx	772,843

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
TOTAL:				11,112,016

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	0	689,422	691,250	693,750
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	689,422	691,250	693,750
Has total annual payment increased over prior year (2025-26)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payment(s) will be funded.

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

Annual payments for COP will be paid from the General Fund 01, first utilizing Redevelopment Agency (RDA) revenues.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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)	Yes
2.	For the county office's OPEB:	
a.	Are they lifetime benefits?	No
b.	Do benefits continue past age 65?	
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:	

Eligible certificated, classified (including confidential), and management retirees may receive district-paid retiree health benefits upon meeting minimum age and service requirements. Employees must have at least 10 years of service and be age 55 at retirement (management employees covered by PERS are eligible at age 50). Benefits include medical coverage for all eligible retirees, with dental and vision benefits provided to certificated and management retirees. The District pays 100% of the retiree premium up to the applicable HMO rate. Benefits are provided at a rate of one year of coverage for every two years of service and generally terminate at age 65. Certain employees hired prior to July 1, 1999, may be eligible for enhanced 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					
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; text-align: center;">Self-Insurance Fund</td> <td style="width: 40%; text-align: center;">Government Fund</td> </tr> <tr> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> </table>	Self-Insurance Fund	Government Fund	0	0
Self-Insurance Fund	Government Fund					
0	0					

4.	OPEB Liabilities	
a.	Total OPEB liability	12,693,969.00
b.	OPEB plan(s) fiduciary net position (if applicable)	15,762,103.00
c.	Total/Net OPEB liability (Line 4a minus Line 4b)	(3,068,134.00)
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, 2025

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions		
a.	OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00
b.	OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00
c.	Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00
d.	Number of retirees receiving OPEB benefits	113.00	113.00

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)"

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

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

The 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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	99.00	99.00	97.00	95.00

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:

Jun 25, 2026

3. Period covered by the agreement:

Begin Date: Jul 01, 2026

End Date: Jun 30, 2027

4. Salary settlement:

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

3.0%

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

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

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

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	10.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified (non-management) FTE positions	182.00	183.00	181.00	178.00

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 25, 2026

3. Period covered by the agreement:

Begin Date:

Jul 01, 2026

End Date:

Jun 30, 2027

4. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

3.0%		
------	--	--

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
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

6. Amount included for any tentative salary schedule increases

--	--	--

Classified (Non-management) 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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Yes	Yes	Yes
2.			
3.			
4.	10.0%	10.0%	10.0%

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:

Classified (Non-management) 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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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)

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

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

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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	51.00	51.00	50.00	50.00

**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.

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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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- 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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the 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
Jun 25, 2026

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

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)	
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?	Yes
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?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
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.

<p>Comments: (optional)</p>	<p>A5: Santa Cruz COE settled with all bargaining units to receive a 3% on schedule increase; as of May Revised the COLA is projected at 2.87%</p>
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End of County Office Budget Criteria and Standards Review

Fund 01

County School Service Fund

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



Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	29,770,907.00	10,097,121.00	39,868,028.00	27,990,512.00	10,097,121.00	38,087,633.00	-4.5%
2) Federal Revenue		8100-8299	5,650,943.78	2,023,537.04	7,674,480.82	5,000,000.00	2,291,803.96	7,291,803.96	-5.0%
3) Other State Revenue		8300-8599	333,391.00	17,268,772.41	17,602,163.41	331,577.00	16,583,510.07	16,915,087.07	-3.9%
4) Other Local Revenue		8600-8799	3,501,812.73	11,081,785.72	14,583,598.45	3,792,550.01	8,740,107.05	12,532,657.06	-14.1%
5) TOTAL, REVENUES			39,257,054.51	40,471,216.17	79,728,270.68	37,114,639.01	37,712,542.08	74,827,181.09	-6.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,072,641.27	8,951,907.43	16,024,548.70	7,832,412.38	8,519,250.16	16,351,662.54	2.0%
2) Classified Salaries		2000-2999	10,260,229.63	8,607,864.06	18,868,093.69	11,769,841.90	8,945,188.46	20,715,030.36	9.8%
3) Employee Benefits		3000-3999	9,966,182.72	11,397,442.18	21,363,624.90	10,642,894.31	11,369,134.20	22,012,028.51	3.0%
4) Books and Supplies		4000-4999	1,753,799.15	772,265.78	2,526,064.93	2,248,569.61	790,888.08	3,039,457.69	20.3%
5) Services and Other Operating Expenditures		5000-5999	6,385,178.32	9,981,632.85	16,366,811.17	7,700,920.78	8,533,831.21	16,234,751.99	-0.8%
6) Capital Outlay		6000-6999	176,069.08	486,414.86	662,483.94	70,001.00	11,500,000.00	11,570,001.00	1,646.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,650,943.78	0.00	5,650,943.78	5,000,000.00	689,422.22	5,689,422.22	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,390,608.06)	2,218,730.09	(171,877.97)	(2,916,353.76)	2,422,157.77	(494,195.99)	187.5%
9) TOTAL, EXPENDITURES			38,874,435.89	42,416,257.25	81,290,693.14	42,348,286.22	52,769,872.10	95,118,158.32	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			382,618.62	(1,945,041.08)	(1,562,422.46)	(5,233,647.21)	(15,057,330.02)	(20,290,977.23)	1,198.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	109,221.83	0.00	109,221.83	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	7,210,000.00	7,210,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,386,904.53)	2,386,904.53	0.00	(561,625.97)	561,625.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,496,126.36)	9,596,904.53	7,100,778.17	(561,625.97)	561,625.97	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,113,507.74)	7,651,863.45	5,538,355.71	(5,795,273.18)	(14,495,704.05)	(20,290,977.23)	-466.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,093,835.35	18,652,986.68	48,746,822.03	27,980,327.61	26,304,850.13	54,285,177.74	11.4%
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	2025-26 Estimated Actuals			2026-27 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)			30,093,835.35	18,652,986.68	48,746,822.03	27,980,327.61	26,304,850.13	54,285,177.74	11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,093,835.35	18,652,986.68	48,746,822.03	27,980,327.61	26,304,850.13	54,285,177.74	11.4%
2) Ending Balance, June 30 (E + F1e)			27,980,327.61	26,304,850.13	54,285,177.74	22,185,054.43	11,809,146.08	33,994,200.51	-37.4%
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	26,304,850.13	26,304,850.13	0.00	11,809,146.08	11,809,146.08	-55.1%
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	27,980,327.61	0.00	27,980,327.61	22,185,054.43	0.00	22,185,054.43	-20.7%
Alternative Education Programs	0000	9780	3,423,343.98		3,423,343.98			0.00	
Alternative Education Supplemental/Concentration	0000	9780	1,329,638.29		1,329,638.29			0.00	
Differentiated Assistance	0000	9780	838,330.56		838,330.56			0.00	
Educational & Administrative Operations	0000	9780	14,019,496.40		14,019,496.40			0.00	
MAA Programs	0000	9780	1,166,018.52		1,166,018.52			0.00	
Mandated Cost Programs	0000	9780	2,657,010.32		2,657,010.32			0.00	
Safety Program	0000	9780	54,816.81		54,816.81			0.00	
SMAA Admin	0000	9780	3,525,439.24		3,525,439.24			0.00	
Special Projects	0000	9780	200,000.00		200,000.00			0.00	
Fund 01 Lottery	1100	9780	766,233.49		766,233.49			0.00	
Alternative Education Programs	0000	9780			0.00	1,305,937.18		1,305,937.18	
Alternative Education Supplemental/Concentration	0000	9780			0.00	0.00		0.00	
Differentiated Assistance	0000	9780			0.00	334,707.76		334,707.76	
Educational & Administrative Operations	0000	9780			0.00	11,850,722.09		11,850,722.09	
MAA Programs	0000	9780			0.00	1,256,521.52		1,256,521.52	
Mandated Cost Programs	0000	9780			0.00	2,764,312.32		2,764,312.32	
Safety Program	0000	9780			0.00	40,952.81		40,952.81	
SMAA Admin	0000	9780			0.00	3,853,150.62		3,853,150.62	

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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 Projects	0000	9780			0.00	200,000.00		200,000.00	
Fund 01 Lottery	1100	9780			0.00	578,750.13		578,750.13	
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%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	41,224,723.34	4,331,188.54	45,555,911.88				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	30,605.67	30,605.67				
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	689,375.43	1,249,886.84	1,939,262.27				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	102,816.31	0.00	102,816.31				
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			42,016,915.08	5,611,681.05	47,628,596.13				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,773,129.00	102,579.11	5,875,708.11				
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			5,773,129.00	102,579.11	5,875,708.11				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			36,243,786.08	5,509,101.94	41,752,888.02				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	18,751,834.63	0.00	18,751,834.63	17,072,036.00	0.00	17,072,036.00	-9.0%
Education Protection Account State Aid - Current Year		8012	4,191,374.00	0.00	4,191,374.00	4,097,277.00	0.00	4,097,277.00	-2.2%
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	65,336.00	0.00	65,336.00	65,336.00	0.00	65,336.00	0.0%
Timber Yield Tax		8022	7,466.00	0.00	7,466.00	7,466.00	0.00	7,466.00	0.0%
Other Subventions/In-Lieu Taxes		8029	805.00	0.00	805.00	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	14,769,083.00	0.00	14,769,083.00	14,769,083.00	0.00	14,769,083.00	0.0%
Unsecured Roll Taxes		8042	317,339.00	0.00	317,339.00	317,339.00	0.00	317,339.00	0.0%
Prior Years' Taxes		8043	25,425.00	0.00	25,425.00	25,425.00	0.00	25,425.00	0.0%
Supplemental Taxes		8044	216,091.00	0.00	216,091.00	216,091.00	0.00	216,091.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	548,782.00	0.00	548,782.00	548,782.00	0.00	548,782.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,168,100.00	0.00	1,168,100.00	1,168,100.00	0.00	1,168,100.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	5,694.37	0.00	5,694.37	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	698.00	0.00	698.00	698.00	0.00	698.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			40,068,028.00	0.00	40,068,028.00	38,287,633.00	0.00	38,287,633.00	-4.4%
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	(10,097,121.00)	10,097,121.00	0.00	(10,097,121.00)	10,097,121.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	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	2025-26 Estimated Actuals			2026-27 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)	
TOTAL, LCFF SOURCES			29,770,907.00	10,097,121.00	39,868,028.00	27,990,512.00	10,097,121.00	38,087,633.00	-4.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	432,066.00	432,066.00	0.00	432,066.00	432,066.00	0.0%
Special Education Discretionary Grants		8182	0.00	102,304.00	102,304.00	0.00	102,304.00	102,304.00	0.0%
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	5,650,943.78	0.00	5,650,943.78	5,000,000.00	0.00	5,000,000.00	-11.5%
Title I, Part A, Basic	3010	8290		377,053.16	377,053.16		295,036.00	295,036.00	-21.8%
Title I, Part D, Local Delinquent Programs	3025	8290		107,971.00	107,971.00		107,971.00	107,971.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		24,233.00	24,233.00		24,233.00	24,233.00	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, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		226,624.85	226,624.85		197,083.94	197,083.94	-13.0%
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	753,285.03	753,285.03	0.00	1,133,110.02	1,133,110.02	50.4%
TOTAL, FEDERAL REVENUE			5,650,943.78	2,023,537.04	7,674,480.82	5,000,000.00	2,291,803.96	7,291,803.96	-5.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		4,313,653.17	4,313,653.17		4,777,978.21	4,777,978.21	10.8%
Prior Years	6500	8319		(1,009,482.00)	(1,009,482.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	972,015.81	972,015.81	0.00	893,590.52	893,590.52	-8.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	116,102.00	0.00	116,102.00	116,102.00	0.00	116,102.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
Lottery - Unrestricted and Instructional Materials		8560	200,000.00	18,000.00	218,000.00	200,000.00	83,500.00	283,500.00	30.0%
Tax Relief Subventions									
Restricted Levies - Other									
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		171,873.32	171,873.32		171,247.36	171,247.36	-0.4%
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		149,266.00	149,266.00		149,266.00	149,266.00	0.0%
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	17,289.00	12,653,446.11	12,670,735.11	15,475.00	10,507,927.98	10,523,402.98	-16.9%
TOTAL, OTHER STATE REVENUE			333,391.00	17,268,772.41	17,602,163.41	331,577.00	16,583,510.07	16,915,087.07	-3.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
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%
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	1,900,000.00	0.00	1,900,000.00	1,900,000.00	0.00	1,900,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(517,234.11)	0.00	(517,234.11)	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	1,625,490.24	7,626,656.53	9,252,146.77	1,658,414.01	5,802,122.59	7,460,536.60	-19.4%
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	493,556.60	2,255,129.19	2,748,685.79	234,136.00	1,737,984.46	1,972,120.46	-28.3%
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%
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			3,501,812.73	11,081,785.72	14,583,598.45	3,792,550.01	8,740,107.05	12,532,657.06	-14.1%
TOTAL, REVENUES			39,257,054.51	40,471,216.17	79,728,270.68	37,114,639.01	37,712,542.08	74,827,181.09	-6.1%
CERTIFICATED SALARIES									

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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	3,050,812.37	5,662,838.96	8,713,651.33	3,318,834.56	5,310,777.73	8,629,612.29	-1.0%
Certificated Pupil Support Salaries		1200	680,193.44	1,113,091.09	1,793,284.53	600,856.67	1,213,155.20	1,814,011.87	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,046,352.44	1,471,806.08	4,518,158.52	3,321,149.87	1,346,144.23	4,667,294.10	3.3%
Other Certificated Salaries		1900	295,283.02	704,171.30	999,454.32	591,571.28	649,173.00	1,240,744.28	24.1%
TOTAL, CERTIFICATED SALARIES			7,072,641.27	8,951,907.43	16,024,548.70	7,832,412.38	8,519,250.16	16,351,662.54	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	800,998.19	3,871,822.63	4,672,820.82	1,118,304.78	3,771,372.81	4,889,677.59	4.6%
Classified Support Salaries		2200	1,442,708.03	2,685,142.39	4,127,850.42	1,599,238.19	3,024,116.80	4,623,354.99	12.0%
Classified Supervisors' and Administrators' Salaries		2300	2,665,256.49	930,824.57	3,596,081.06	2,927,274.59	874,373.97	3,801,648.56	5.7%
Clerical, Technical and Office Salaries		2400	5,260,899.16	774,015.88	6,034,915.04	5,808,918.89	904,092.34	6,713,011.23	11.2%
Other Classified Salaries		2900	90,367.76	346,058.59	436,426.35	316,105.45	371,232.54	687,337.99	57.5%
TOTAL, CLASSIFIED SALARIES			10,260,229.63	8,607,864.06	18,868,093.69	11,769,841.90	8,945,188.46	20,715,030.36	9.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,258,085.54	2,832,446.74	4,090,532.28	1,429,618.81	2,872,994.19	4,302,613.00	5.2%
PERS		3201-3202	2,718,725.20	2,200,865.30	4,919,590.50	2,905,975.27	2,321,321.24	5,227,296.51	6.3%
OASDI/Medicare/Alternative		3301-3302	862,130.09	791,430.10	1,653,560.19	985,541.19	804,341.45	1,789,882.64	8.2%
Health and Welfare Benefits		3401-3402	4,158,557.98	4,583,006.42	8,741,564.40	4,956,091.88	5,044,145.80	10,000,237.68	14.4%
Unemployment Insurance		3501-3502	8,293.65	8,455.86	16,749.51	9,360.05	8,455.89	17,815.94	6.4%
Workers' Compensation		3601-3602	314,800.54	316,856.16	631,656.70	356,307.11	317,875.63	674,182.74	6.7%
OPEB, Allocated		3701-3702	645,589.72	664,381.60	1,309,971.32	0.00	0.00	0.00	-100.0%
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			9,966,182.72	11,397,442.18	21,363,624.90	10,642,894.31	11,369,134.20	22,012,028.51	3.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	8,713.01	88,436.19	97,149.20	63,000.00	21,800.00	84,800.00	-12.7%
Books and Other Reference Materials		4200	94,602.79	28,062.28	122,665.07	100,925.00	24,441.50	125,366.50	2.2%
Materials and Supplies		4300	1,107,246.39	503,209.13	1,610,455.52	1,303,587.21	601,941.48	1,905,528.69	18.3%
Noncapitalized Equipment		4400	543,236.96	152,558.18	695,795.14	781,057.40	142,705.10	923,762.50	32.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,753,799.15	772,265.78	2,526,064.93	2,248,569.61	790,888.08	3,039,457.69	20.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	43,000.00	1,540,456.16	1,583,456.16	71,000.00	1,655,000.00	1,726,000.00	9.0%
Travel and Conferences		5200	444,579.76	301,277.55	745,857.31	462,679.04	296,670.82	759,349.86	1.8%
Dues and Memberships		5300	88,069.25	10,426.00	98,495.25	89,218.00	8,622.00	97,840.00	-0.7%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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 - 5499	290,914.34	377.85	291,292.19	234,593.00	500.00	235,093.00	-19.3%
Operations and Housekeeping Services		5500	387,069.13	32,558.85	419,627.98	386,723.00	29,573.50	416,296.50	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	838,791.14	1,590,353.62	2,429,144.76	809,083.31	1,698,702.02	2,507,785.33	3.2%
Transfers of Direct Costs		5710	(141,970.00)	141,970.00	0.00	(133,016.00)	133,016.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,424.00)	(5,700.00)	(18,124.00)	(31,680.00)	(5,800.00)	(37,480.00)	106.8%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	4,281,998.15	6,333,469.01	10,615,467.16	5,641,671.23	4,682,246.83	10,323,918.06	-2.7%
Communications		5900	165,150.55	36,443.81	201,594.36	170,649.20	35,300.04	205,949.24	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,385,178.32	9,981,632.85	16,366,811.17	7,700,920.78	8,533,831.21	16,234,751.99	-0.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	432,907.86	432,907.86	25,000.00	11,410,000.00	11,435,000.00	2,541.4%
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	176,069.08	53,507.00	229,576.08	45,001.00	90,000.00	135,001.00	-41.2%
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			176,069.08	486,414.86	662,483.94	70,001.00	11,500,000.00	11,570,001.00	1,646.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	5,650,943.78	0.00	5,650,943.78	5,000,000.00	0.00	5,000,000.00	-11.5%
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									

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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%
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	304,422.22	304,422.22	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	385,000.00	385,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,650,943.78	0.00	5,650,943.78	5,000,000.00	689,422.22	5,689,422.22	0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,218,730.09)	2,218,730.09	0.00	(2,422,157.77)	2,422,157.77	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(171,877.97)	0.00	(171,877.97)	(494,195.99)	0.00	(494,195.99)	187.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,390,608.06)	2,218,730.09	(171,877.97)	(2,916,353.76)	2,422,157.77	(494,195.99)	187.5%
TOTAL, EXPENDITURES			38,874,435.89	42,416,257.25	81,290,693.14	42,348,286.22	52,769,872.10	95,118,158.32	17.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	79,221.83	0.00	79,221.83	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			109,221.83	0.00	109,221.83	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
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%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
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	7,210,000.00	7,210,000.00	0.00	0.00	0.00	-100.0%
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	7,210,000.00	7,210,000.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,386,904.53)	2,386,904.53	0.00	(2,561,625.97)	2,561,625.97	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	2,000,000.00	(2,000,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,386,904.53)	2,386,904.53	0.00	(561,625.97)	561,625.97	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,496,126.36)	9,596,904.53	7,100,778.17	(561,625.97)	561,625.97	0.00	-100.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	29,770,907.00	10,097,121.00	39,868,028.00	27,990,512.00	10,097,121.00	38,087,633.00	-4.5%
2) Federal Revenue		8100-8299	5,650,943.78	2,023,537.04	7,674,480.82	5,000,000.00	2,291,803.96	7,291,803.96	-5.0%
3) Other State Revenue		8300-8599	333,391.00	17,268,772.41	17,602,163.41	331,577.00	16,583,510.07	16,915,087.07	-3.9%
4) Other Local Revenue		8600-8799	3,501,812.73	11,081,785.72	14,583,598.45	3,792,550.01	8,740,107.05	12,532,657.06	-14.1%
5) TOTAL, REVENUES			39,257,054.51	40,471,216.17	79,728,270.68	37,114,639.01	37,712,542.08	74,827,181.09	-6.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,435,925.95	17,838,798.92	25,274,724.87	8,460,194.28	16,707,898.97	25,168,093.25	-0.4%
2) Instruction - Related Services	2000-2999		10,324,098.70	10,668,056.73	20,992,155.43	12,304,043.18	8,894,452.21	21,198,495.39	1.0%
3) Pupil Services	3000-3999		2,280,931.94	7,677,731.02	9,958,662.96	2,231,577.70	8,798,376.07	11,029,953.77	10.8%
4) Ancillary Services	4000-4999		10,202.30	26,223.22	36,425.52	9,862.11	23,997.37	33,859.48	-7.0%
5) Community Services	5000-5999		375,543.21	1,837,288.99	2,212,832.20	370,975.28	1,787,676.58	2,158,651.86	-2.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,105,978.38	2,326,279.81	12,432,258.19	10,840,379.34	2,533,355.53	13,373,734.87	7.6%
8) Plant Services	8000-8999		2,690,811.63	2,041,878.56	4,732,690.19	3,131,254.33	13,334,693.15	16,465,947.48	247.9%
9) Other Outgo	9000-9999	Except 7600-7699	5,650,943.78	0.00	5,650,943.78	5,000,000.00	689,422.22	5,689,422.22	0.7%
10) TOTAL, EXPENDITURES			38,874,435.89	42,416,257.25	81,290,693.14	42,348,286.22	52,769,872.10	95,118,158.32	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			382,618.62	(1,945,041.08)	(1,562,422.46)	(5,233,647.21)	(15,057,330.02)	(20,290,977.23)	1,198.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	109,221.83	0.00	109,221.83	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	7,210,000.00	7,210,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,386,904.53)	2,386,904.53	0.00	(561,625.97)	561,625.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,496,126.36)	9,596,904.53	7,100,778.17	(561,625.97)	561,625.97	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,113,507.74)	7,651,863.45	5,538,355.71	(5,795,273.18)	(14,495,704.05)	(20,290,977.23)	-466.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,093,835.35	18,652,986.68	48,746,822.03	27,980,327.61	26,304,850.13	54,285,177.74	11.4%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)			30,093,835.35	18,652,986.68	48,746,822.03	27,980,327.61	26,304,850.13	54,285,177.74	11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,093,835.35	18,652,986.68	48,746,822.03	27,980,327.61	26,304,850.13	54,285,177.74	11.4%
2) Ending Balance, June 30 (E + F1e)			27,980,327.61	26,304,850.13	54,285,177.74	22,185,054.43	11,809,146.08	33,994,200.51	-37.4%
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	26,304,850.13	26,304,850.13	0.00	11,809,146.08	11,809,146.08	-55.1%
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	27,980,327.61	0.00	27,980,327.61	22,185,054.43	0.00	22,185,054.43	-20.7%
Alternative Education Programs	0000	9780	3,423,343.98		3,423,343.98			0.00	
Alternative Education Supplemental/Concentration	0000	9780	1,329,638.29		1,329,638.29			0.00	
Differentiated Assistance	0000	9780	838,330.56		838,330.56			0.00	
Educational & Administrative Operations	0000	9780	14,019,496.40		14,019,496.40			0.00	
MAA Programs	0000	9780	1,166,018.52		1,166,018.52			0.00	
Mandated Cost Programs	0000	9780	2,657,010.32		2,657,010.32			0.00	
Safety Program	0000	9780	54,816.81		54,816.81			0.00	
SMAA Admin	0000	9780	3,525,439.24		3,525,439.24			0.00	
Special Projects	0000	9780	200,000.00		200,000.00			0.00	
Fund 01 Lottery	1100	9780	766,233.49		766,233.49			0.00	
Alternative Education Programs	0000	9780			0.00	1,305,937.18		1,305,937.18	
Alternative Education Supplemental/Concentration	0000	9780			0.00	0.00		0.00	
Differentiated Assistance	0000	9780			0.00	334,707.76		334,707.76	
Educational & Administrative Operations	0000	9780			0.00	11,850,722.09		11,850,722.09	
MAA Programs	0000	9780			0.00	1,256,521.52		1,256,521.52	
Mandated Cost Programs	0000	9780			0.00	2,764,312.32		2,764,312.32	
Safety Program	0000	9780			0.00	40,952.81		40,952.81	

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
SMAA Admin	0000	9780			0.00	3,853,150.62		3,853,150.62	
Special Projects	0000	9780			0.00	200,000.00		200,000.00	
Fund 01 Lottery	1100	9780			0.00	578,750.13		578,750.13	
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	2025-26 Estimated Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	52,930.88	38,897.47
6019	Student Support and Professional Development Discretionary Block Grant	297,077.00	194,972.90
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	261,120.37	136,808.72
6300	Lottery: Instructional Materials	219,938.27	290,138.27
6332	CA Community Schools Partnership Act - Implementation Grant	10,519.46	516,185.34
6333	CA Community Schools Partnership Act - Coordination Grant	379,448.61	40,764.78
6371	CalWORKs for ROCP or Adult Education	2,748.16	0.00
6383	Golden State Pathways Program	292,024.61	116,685.28
6500	Special Education	83.30	83.30
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	581,170.22	581,170.22
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	216,556.81	231,186.28
7399	LCFF Equity Multiplier	8,151.20	13,066.52
7415	Classified School Employee Summer Assistance Program	200.80	200.80
7435	Learning Recovery Emergency Block Grant	110,564.25	0.00
7810	Other Restricted State	1,685,693.36	1,484,604.69
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,373,145.18	768,840.53
9010	Other Restricted Local	20,813,477.65	7,395,540.98
Total, Restricted Balance		26,304,850.13	11,809,146.08

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,598,759.00	2,666,633.00	2.6%
2) Federal Revenue		8100-8299	475,932.00	657,438.00	38.1%
3) Other State Revenue		8300-8599	500,125.02	459,178.00	-8.2%
4) Other Local Revenue		8600-8799	529,076.24	471,370.00	-10.9%
5) TOTAL, REVENUES			4,103,892.26	4,254,619.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,542,782.85	1,642,253.36	6.4%
2) Classified Salaries		2000-2999	910,920.21	1,061,403.20	16.5%
3) Employee Benefits		3000-3999	1,345,802.61	1,716,308.11	27.5%
4) Books and Supplies		4000-4999	323,854.80	243,071.54	-24.9%
5) Services and Other Operating Expenditures		5000-5999	554,699.98	244,889.42	-55.9%
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	59,958.40	333,830.03	456.8%
9) TOTAL, EXPENDITURES			4,738,018.85	5,241,755.66	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(634,126.59)	(987,136.66)	55.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(634,126.59)	(987,136.66)	55.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,953,947.99	1,319,821.40	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,953,947.99	1,319,821.40	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,953,947.99	1,319,821.40	-32.5%
2) Ending Balance, June 30 (E + F1e)			1,319,821.40	332,684.74	-74.8%
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	106,151.69	76,057.27	-28.4%
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	1,213,669.71	256,627.47	-78.9%
Career Advancement Charter 3% Reserve	0000	9780	142,140.57		
Career Advancement Charter	0000	9780	955,115.87		
Career Advancement Charter Lottery	1100	9780	116,413.27		
Career Advancement Charter	0000	9780		155,135.20	
Career Advancement Charter Lottery	1100	9780		101,492.27	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	1,592,138.88		
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	120,252.95		
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			1,712,391.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	103,251.60		
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			103,251.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,609,140.23		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,560,061.00	2,627,935.00	2.7%
Education Protection Account State Aid - Current Year		8012	38,698.00	38,698.00	0.0%
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			2,598,759.00	2,666,633.00	2.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	3,813.00	4,397.00	15.3%
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	472,119.00	653,041.00	38.3%
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			475,932.00	657,438.00	38.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	196,215.00	212,685.00	8.4%
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	12,279.00	11,534.00	-6.1%
Lottery - Unrestricted and Instructional Materials		8560	58,695.00	54,944.00	-6.4%
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	29,587.00	27,805.00	-6.0%
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	203,349.02	152,210.00	-25.1%
TOTAL, OTHER STATE REVENUE			500,125.02	459,178.00	-8.2%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	71,000.00	70,000.00	-1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(25,793.76)	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	401,370.00	401,370.00	0.0%
All Other Local Revenue		8699	82,500.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
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			529,076.24	471,370.00	-10.9%
TOTAL, REVENUES			4,103,892.26	4,254,619.00	3.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,361,769.27	1,533,880.83	12.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	181,013.58	108,372.53	-40.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,542,782.85	1,642,253.36	6.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	204,544.93	276,719.60	35.3%
Classified Support Salaries		2200	574,951.90	545,742.86	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	119,050.53	224,642.33	88.7%
Other Classified Salaries		2900	12,372.85	14,298.41	15.6%
TOTAL, CLASSIFIED SALARIES			910,920.21	1,061,403.20	16.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	356,461.72	410,572.96	15.2%
PERS		3201-3202	221,887.99	289,089.29	30.3%
OASDI/Medicare/Alternative		3301-3302	93,074.25	111,453.95	19.7%
Health and Welfare Benefits		3401-3402	541,160.06	853,771.49	57.8%
Unemployment Insurance		3501-3502	1,127.94	1,334.33	18.3%
Workers' Compensation		3601-3602	41,425.23	50,086.09	20.9%
OPEB, Allocated		3701-3702	90,665.42	0.00	-100.0%
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			1,345,802.61	1,716,308.11	27.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	14,551.52	5,000.00	-65.6%
Books and Other Reference Materials		4200	3,756.32	5,000.00	33.1%
Materials and Supplies		4300	268,736.34	222,070.54	-17.4%
Noncapitalized Equipment		4400	36,810.62	11,001.00	-70.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			323,854.80	243,071.54	-24.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	34,021.97	52,150.00	53.3%
Dues and Memberships		5300	1,710.00	8,250.00	382.5%
Insurance		5400-5499	23,032.60	18,242.00	-20.8%
Operations and Housekeeping Services		5500	1,020.00	1,020.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,217.80	7,500.00	-92.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,924.00	35,280.00	121.6%
Professional/Consulting Services and Operating Expenditures		5800-5899	360,308.38	113,430.00	-68.5%
Communications		5900	16,465.23	9,017.42	-45.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			554,699.98	244,889.42	-55.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	59,958.40	333,830.03	456.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,958.40	333,830.03	456.8%
TOTAL, EXPENDITURES			4,738,018.85	5,241,755.66	10.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,598,759.00	2,666,633.00	2.6%
2) Federal Revenue		8100-8299	475,932.00	657,438.00	38.1%
3) Other State Revenue		8300-8599	500,125.02	459,178.00	-8.2%
4) Other Local Revenue		8600-8799	529,076.24	471,370.00	-10.9%
5) TOTAL, REVENUES			4,103,892.26	4,254,619.00	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,721,662.24	3,194,242.02	17.4%
2) Instruction - Related Services	2000-2999		1,586,603.26	1,480,318.13	-6.7%
3) Pupil Services	3000-3999		149,925.79	110,700.15	-26.2%
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		59,958.40	333,830.03	456.8%
8) Plant Services	8000-8999		219,869.16	122,665.33	-44.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,738,018.85	5,241,755.66	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(634,126.59)	(987,136.66)	55.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(634,126.59)	(987,136.66)	55.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,953,947.99	1,319,821.40	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,953,947.99	1,319,821.40	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,953,947.99	1,319,821.40	-32.5%
2) Ending Balance, June 30 (E + F1e)			1,319,821.40	332,684.74	-74.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,213,669.71	256,627.47	-78.9%
Career Advancement Charter 3% Reserve	0000	9780	142,140.57		
Career Advancement Charter	0000	9780	955,115.87		
Career Advancement Charter Lottery	1100	9780	116,413.27		
Career Advancement Charter	0000	9780		155,135.20	
Career Advancement Charter Lottery	1100	9780		101,492.27	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	10,885.93	0.00
6300	Lottery: Instructional Materials	14,846.42	16,410.42
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	51,645.85	59,646.85
7435	Learning Recovery Emergency Block Grant	28,773.49	0.00
Total, Restricted Balance		106,151.69	76,057.27

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,094,661.00	4,149,924.00	1.3%
3) Other State Revenue		8300-8599	4,439,155.40	4,883,734.00	10.0%
4) Other Local Revenue		8600-8799	34,102.27	65,000.00	90.6%
5) TOTAL, REVENUES			8,567,918.67	9,098,658.00	6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,652,950.00	9,033,658.00	18.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,652,950.00	9,033,658.00	18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			914,968.67	65,000.00	-92.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			914,968.67	65,000.00	-92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	473,563.17	1,388,531.84	193.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			473,563.17	1,388,531.84	193.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			473,563.17	1,388,531.84	193.2%
2) Ending Balance, June 30 (E + F1e)			1,388,531.84	1,453,531.84	4.7%
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	1,388,531.84	1,453,531.84	4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	826,802.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	82,816.57		
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			909,619.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.44		
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			82,816.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			826,803.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	4,094,661.00	4,149,924.00	1.3%
TOTAL, FEDERAL REVENUE			4,094,661.00	4,149,924.00	1.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	3,558,289.00	4,883,734.00	37.2%
Prior Years	6500	8319	880,866.40	0.00	-100.0%
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,439,155.40	4,883,734.00	10.0%
OTHER LOCAL REVENUE					
Interest		8660	40,000.00	65,000.00	62.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,897.73)	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			34,102.27	65,000.00	90.6%
TOTAL, REVENUES			8,567,918.67	9,098,658.00	6.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,094,661.00	4,149,924.00	1.3%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	3,045,338.00	4,337,061.00	42.4%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	512,951.00	546,673.00	6.6%
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)			7,652,950.00	9,033,658.00	18.0%
TOTAL, EXPENDITURES			7,652,950.00	9,033,658.00	18.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,094,661.00	4,149,924.00	1.3%
3) Other State Revenue		8300-8599	4,439,155.40	4,883,734.00	10.0%
4) Other Local Revenue		8600-8799	34,102.27	65,000.00	90.6%
5) TOTAL, REVENUES			8,567,918.67	9,098,658.00	6.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,652,950.00	9,033,658.00	18.0%
10) TOTAL, EXPENDITURES			7,652,950.00	9,033,658.00	18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			914,968.67	65,000.00	-92.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			914,968.67	65,000.00	-92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	473,563.17	1,388,531.84	193.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			473,563.17	1,388,531.84	193.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			473,563.17	1,388,531.84	193.2%
2) Ending Balance, June 30 (E + F1e)			1,388,531.84	1,453,531.84	4.7%
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	1,388,531.84	1,453,531.84	4.7%
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	2025-26 Estimated Actuals	2026-27 Budget
6500	Special Education	984,866.84	984,866.84
9010	Other Restricted Local	403,665.00	468,665.00
Total, Restricted Balance		1,388,531.84	1,453,531.84

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	90,657.48	91,908.00	1.4%
4) Other Local Revenue		8600-8799	626.47	500.00	-20.2%
5) TOTAL, REVENUES			91,283.95	92,408.00	1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	30,001.14	24,935.66	-16.9%
2) Classified Salaries		2000-2999	62,177.19	22,369.23	-64.0%
3) Employee Benefits		3000-3999	62,939.00	30,034.76	-52.3%
4) Books and Supplies		4000-4999	0.00	10,297.64	New
5) Services and Other Operating Expenditures		5000-5999	2,352.36	0.00	-100.0%
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	5,141.06	4,270.71	-16.9%
9) TOTAL, EXPENDITURES			162,610.75	91,908.00	-43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,326.80)	500.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	79,221.83	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			79,221.83	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,895.03	500.00	-93.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,373.07	33,268.10	31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,373.07	33,268.10	31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,373.07	33,268.10	31.1%
2) Ending Balance, June 30 (E + F1e)			33,268.10	33,768.10	1.5%
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	33,268.10	33,768.10	1.5%
Adult Education Programs	0000	9780	33,268.10		
Adult Education Programs	0000	9780		33,768.10	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,174.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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			21,169.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,157.37		
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			2,157.37		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			19,011.91		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	87,536.48	89,685.00	2.5%
All Other State Revenue	All Other	8590	3,121.00	2,223.00	-28.8%
TOTAL, OTHER STATE REVENUE			90,657.48	91,908.00	1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(373.53)	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	2025-26 Estimated Actuals	2026-27 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			626.47	500.00	-20.2%
TOTAL, REVENUES			91,283.95	92,408.00	1.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	30,001.14	24,935.66	-16.9%
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			30,001.14	24,935.66	-16.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	51,524.46	22,369.23	-56.6%
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	10,652.73	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			62,177.19	22,369.23	-64.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,163.83	6,985.71	-14.4%
PERS		3201-3202	16,669.86	5,905.49	-64.6%
OASDI/Medicare/Alternative		3301-3302	4,586.19	2,008.09	-56.2%
Health and Welfare Benefits		3401-3402	28,518.68	14,244.99	-50.1%
Unemployment Insurance		3501-3502	42.03	22.88	-45.6%
Workers' Compensation		3601-3602	1,580.17	867.60	-45.1%
OPEB, Allocated		3701-3702	3,378.24	0.00	-100.0%
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			62,939.00	30,034.76	-52.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	10,297.64	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	10,297.64	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,256.55	0.00	-100.0%
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	95.81	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,352.36	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,141.06	4,270.71	-16.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,141.06	4,270.71	-16.9%
TOTAL, EXPENDITURES			162,610.75	91,908.00	-43.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	79,221.83	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			79,221.83	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			79,221.83	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	90,657.48	91,908.00	1.4%
4) Other Local Revenue		8600-8799	626.47	500.00	-20.2%
5) TOTAL, REVENUES			91,283.95	92,408.00	1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		46,012.98	38,979.71	-15.3%
2) Instruction - Related Services	2000-2999		111,456.71	36,871.10	-66.9%
3) Pupil Services	3000-3999		0.00	11,786.48	New
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		5,141.06	4,270.71	-16.9%
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			162,610.75	91,908.00	-43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(71,326.80)	500.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	79,221.83	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			79,221.83	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,895.03	500.00	-93.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,373.07	33,268.10	31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,373.07	33,268.10	31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,373.07	33,268.10	31.1%
2) Ending Balance, June 30 (E + F1e)			33,268.10	33,768.10	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	33,268.10	33,768.10	1.5%
Adult Education Programs	0000	9780	33,268.10		
Adult Education Programs	0000	9780		33,768.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Fund 12

Item 11.3

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	350,143.74	306,767.80	-12.4%
3) Other State Revenue		8300-8599	1,018,814.57	1,226,271.87	20.4%
4) Other Local Revenue		8600-8799	288,649.17	262,044.00	-9.2%
5) TOTAL, REVENUES			1,657,607.48	1,795,083.67	8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	20,711.28	11,250.00	-45.7%
2) Classified Salaries		2000-2999	521,292.10	547,725.00	5.1%
3) Employee Benefits		3000-3999	332,462.72	338,622.29	1.9%
4) Books and Supplies		4000-4999	54,291.61	99,725.64	83.7%
5) Services and Other Operating Expenditures		5000-5999	563,124.72	622,441.56	10.5%
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	106,778.81	156,095.25	46.2%
9) TOTAL, EXPENDITURES			1,598,661.24	1,775,859.74	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,946.24	19,223.93	-67.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,946.24	19,223.93	-67.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,298.21	306,244.45	23.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,298.21	306,244.45	23.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,298.21	306,244.45	23.8%
2) Ending Balance, June 30 (E + F1e)			306,244.45	325,468.38	6.3%
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	303,193.27	321,917.20	6.2%
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	3,051.18	3,551.18	16.4%
Child Development MAA	0000	9780	3,051.18		
Child Development MAA	0000	9780		3,551.18	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	677,554.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	45,239.02		
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			722,793.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	662.99		
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			663.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			722,129.83		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	350,143.74	306,767.80	-12.4%
TOTAL, FEDERAL REVENUE			350,143.74	306,767.80	-12.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,018,814.57	1,226,271.87	20.4%
TOTAL, OTHER STATE REVENUE			1,018,814.57	1,226,271.87	20.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	42,000.00	42,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,191.81)	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	254,919.00	219,544.00	-13.9%
Other Local Revenue					
All Other Local Revenue		8699	1,921.98	500.00	-74.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			288,649.17	262,044.00	-9.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			1,657,607.48	1,795,083.67	8.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,461.28	0.00	-100.0%
Other Certificated Salaries		1900	11,250.00	11,250.00	0.0%
TOTAL, CERTIFICATED SALARIES			20,711.28	11,250.00	-45.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	785.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	509,257.10	536,475.00	5.3%
Other Classified Salaries		2900	11,250.00	11,250.00	0.0%
TOTAL, CLASSIFIED SALARIES			521,292.10	547,725.00	5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	3,151.75	New
PERS		3201-3202	123,227.39	128,212.16	4.0%
OASDI/Medicare/Alternative		3301-3302	38,000.12	40,426.89	6.4%
Health and Welfare Benefits		3401-3402	141,429.84	157,111.26	11.1%
Unemployment Insurance		3501-3502	259.41	268.48	3.5%
Workers' Compensation		3601-3602	9,199.01	9,451.75	2.7%
OPEB, Allocated		3701-3702	20,346.95	0.00	-100.0%
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			332,462.72	338,622.29	1.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,331.09	12,101.12	127.0%
Materials and Supplies		4300	48,487.62	50,200.87	3.5%
Noncapitalized Equipment		4400	472.90	37,423.65	7,813.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			54,291.61	99,725.64	83.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	40,089.59	48,326.66	20.5%
Travel and Conferences		5200	41,871.96	44,600.00	6.5%
Dues and Memberships		5300	9,185.60	9,269.00	0.9%
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	5,860.63	34.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,200.00	2,200.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	461,511.23	508,665.27	10.2%
Communications		5900	3,905.71	3,520.00	-9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			563,124.72	622,441.56	10.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	106,778.81	156,095.25	46.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			106,778.81	156,095.25	46.2%
TOTAL, EXPENDITURES			1,598,661.24	1,775,859.74	11.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	350,143.74	306,767.80	-12.4%
3) Other State Revenue		8300-8599	1,018,814.57	1,226,271.87	20.4%
4) Other Local Revenue		8600-8799	288,649.17	262,044.00	-9.2%
5) TOTAL, REVENUES			1,657,607.48	1,795,083.67	8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,491,882.43	1,619,764.49	8.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		106,778.81	156,095.25	46.2%
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			1,598,661.24	1,775,859.74	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			58,946.24	19,223.93	-67.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,946.24	19,223.93	-67.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,298.21	306,244.45	23.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,298.21	306,244.45	23.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,298.21	306,244.45	23.8%
2) Ending Balance, June 30 (E + F1e)			306,244.45	325,468.38	6.3%
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	303,193.27	321,917.20	6.2%
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	3,051.18	3,551.18	16.4%
Child Development MAA	0000	9780	3,051.18		
Child Development MAA	0000	9780		3,551.18	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6131	Early Education: Resource & Referral Reserve Account for Department of Social Services Programs	12,199.47	12,199.47
9010	Other Restricted Local	290,993.80	309,717.73
Total, Restricted Balance		303,193.27	321,917.20

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	866.17	1,500.00	73.2%
5) TOTAL, REVENUES			162,866.17	163,500.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	187,537.50	176,000.00	-6.2%
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			187,537.50	176,000.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,671.33)	(12,500.00)	-49.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	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			30,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,328.67	(12,500.00)	-334.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,775.03	32,103.70	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,775.03	32,103.70	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,775.03	32,103.70	19.9%
2) Ending Balance, June 30 (E + F1e)			32,103.70	19,603.70	-38.9%
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	32,103.70	19,603.70	-38.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,496.37		
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		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,496.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			20,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(16,503.63)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	77,500.00	77,500.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			77,500.00	77,500.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	84,500.00	84,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,500.00	84,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,570.00	1,500.00	-4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(703.83)	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			866.17	1,500.00	73.2%
TOTAL, REVENUES			162,866.17	163,500.00	0.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	187,537.50	176,000.00	-6.2%
TOTAL, BOOKS AND SUPPLIES			187,537.50	176,000.00	-6.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			187,537.50	176,000.00	-6.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	30,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	866.17	1,500.00	73.2%
5) TOTAL, REVENUES			162,866.17	163,500.00	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		187,537.50	176,000.00	-6.2%
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			187,537.50	176,000.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(24,671.33)	(12,500.00)	-49.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	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			30,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,328.67	(12,500.00)	-334.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,775.03	32,103.70	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,775.03	32,103.70	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,775.03	32,103.70	19.9%
2) Ending Balance, June 30 (E + F1e)			32,103.70	19,603.70	-38.9%
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	32,103.70	19,603.70	-38.9%
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	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	32,103.70	19,603.70
Total, Restricted Balance		32,103.70	19,603.70

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	200,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,843.75	50,000.00	32.1%
5) TOTAL, REVENUES			237,843.75	250,000.00	5.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	487,000.00	362,895.00	-25.5%
6) Capital Outlay		6000-6999	100,000.00	0.00	-100.0%
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			587,000.00	362,895.00	-38.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(349,156.25)	(112,895.00)	-67.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(349,156.25)	(112,895.00)	-67.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,400,420.01	1,051,263.76	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,400,420.01	1,051,263.76	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,400,420.01	1,051,263.76	-24.9%
2) Ending Balance, June 30 (E + F1e)			1,051,263.76	938,368.76	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,051,263.76	938,368.76	-10.7%
Deferred Maintenance	0000	9760	1,051,263.76		
Deferred Maintenance	0000	9760		938,368.76	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,404,819.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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			1,404,819.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,404,819.56		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	200,000.00	200,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			200,000.00	200,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	52,300.00	50,000.00	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(14,456.25)	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			37,843.75	50,000.00	32.1%
TOTAL, REVENUES			237,843.75	250,000.00	5.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	50,000.00	400.0%
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	477,000.00	312,895.00	-34.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			487,000.00	362,895.00	-25.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	0.00	-100.0%
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			100,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			587,000.00	362,895.00	-38.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	200,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,843.75	50,000.00	32.1%
5) TOTAL, REVENUES			237,843.75	250,000.00	5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		587,000.00	362,895.00	-38.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			587,000.00	362,895.00	-38.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(349,156.25)	(112,895.00)	-67.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(349,156.25)	(112,895.00)	-67.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,400,420.01	1,051,263.76	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,400,420.01	1,051,263.76	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,400,420.01	1,051,263.76	-24.9%
2) Ending Balance, June 30 (E + F1e)			1,051,263.76	938,368.76	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,051,263.76	938,368.76	-10.7%
Deferred Maintenance	0000	9760	1,051,263.76		
Deferred Maintenance	0000	9760		938,368.76	
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	2025-26 Estimated Actuals	2026-27 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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,626.22	140,000.00	37.8%
5) TOTAL, REVENUES			101,626.22	140,000.00	37.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			101,626.22	140,000.00	37.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,626.22	140,000.00	37.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,655,142.42	3,756,768.64	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,655,142.42	3,756,768.64	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,655,142.42	3,756,768.64	2.8%
2) Ending Balance, June 30 (E + F1e)			3,756,768.64	3,896,768.64	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	3,756,768.64	3,896,768.64	3.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,748,546.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,748,546.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,748,546.89		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	141,250.00	140,000.00	-0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(39,623.78)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			101,626.22	140,000.00	37.8%
TOTAL, REVENUES			101,626.22	140,000.00	37.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,626.22	140,000.00	37.8%
5) TOTAL, REVENUES			101,626.22	140,000.00	37.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			101,626.22	140,000.00	37.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,626.22	140,000.00	37.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,655,142.42	3,756,768.64	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,655,142.42	3,756,768.64	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,655,142.42	3,756,768.64	2.8%
2) Ending Balance, June 30 (E + F1e)			3,756,768.64	3,896,768.64	3.7%
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					
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	3,756,768.64	3,896,768.64	3.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,883.80	0.00	-100.0%
5) TOTAL, REVENUES			3,883.80	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	141,419.76	0.00	-100.0%
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			141,419.76	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(137,535.96)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(137,535.96)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142,735.96	5,200.00	-96.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,735.96	5,200.00	-96.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			142,735.96	5,200.00	-96.4%
2) Ending Balance, June 30 (E + F1e)			5,200.00	5,200.00	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	5,200.00	5,200.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	100,184.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			100,184.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			100,184.30		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,316.20)	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			3,883.80	0.00	-100.0%
TOTAL, REVENUES			3,883.80	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	141,419.76	0.00	-100.0%	
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			141,419.76	0.00	-100.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			141,419.76	0.00	-100.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds			8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
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%	

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,883.80	0.00	-100.0%
5) TOTAL, REVENUES			3,883.80	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		141,419.76	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			141,419.76	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(137,535.96)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(137,535.96)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142,735.96	5,200.00	-96.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,735.96	5,200.00	-96.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			142,735.96	5,200.00	-96.4%
2) Ending Balance, June 30 (E + F1e)			5,200.00	5,200.00	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	5,200.00	5,200.00	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	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	5,200.00	5,200.00
Total, Restricted Balance		5,200.00	5,200.00

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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	550,000.00	-50.0%
5) TOTAL, REVENUES			1,100,000.00	550,000.00	-50.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	761,845.00	837,100.00	9.9%
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			761,845.00	837,100.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			338,155.00	(287,100.00)	-184.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			338,155.00	(287,100.00)	-184.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,755,828.55	16,093,983.55	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,755,828.55	16,093,983.55	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,755,828.55	16,093,983.55	2.1%
2) Ending Net Position, June 30 (E + F1e)			16,093,983.55	15,806,883.55	-1.8%
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	16,093,983.55	15,806,883.55	-1.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	15,755,828.55		
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			15,755,828.55		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			15,755,828.55		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,100,000.00	550,000.00	-50.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100,000.00	550,000.00	-50.0%
TOTAL, REVENUES			1,100,000.00	550,000.00	-50.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	761,845.00	837,100.00	9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			761,845.00	837,100.00	9.9%
TOTAL, EXPENSES			761,845.00	837,100.00	9.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	550,000.00	-50.0%
5) TOTAL, REVENUES			1,100,000.00	550,000.00	-50.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		761,845.00	837,100.00	9.9%
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			761,845.00	837,100.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			338,155.00	(287,100.00)	-184.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			338,155.00	(287,100.00)	-184.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,755,828.55	16,093,983.55	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,755,828.55	16,093,983.55	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,755,828.55	16,093,983.55	2.1%
2) Ending Net Position, June 30 (E + F1e)			16,093,983.55	15,806,883.55	-1.8%
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	16,093,983.55	15,806,883.55	-1.8%

Resource	Description	2025-26 Estimated Actuals	2026-27 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

2026-27 Adopted Budget

Item 11.3

LCFF Planning Factors	2024-25	2025-26	2026-27	2027-28	2028-29
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	1.07%	2.30%	2.87%	3.06%	3.34%
SSC Estimated Statutory COLA	1.07%	2.30%	2.87%	3.06%	3.34%
Santa Cruz COE COLA Used	1.07%	2.30%	1.00%	1.00%	1.00%

Other Planning Factors	2024-25	2025-26	2026-27	2027-28	2028-29
California Consumer Price Index (CPI)	2.86%	3.25%	3.76%	3.18%	2.76%
California Lottery - Unrestricted per ADA	\$195.37	\$190.00	\$190.00	\$190.00	\$190.00
California Lottery - Restricted per ADA	\$88.22	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant District Grades k-8 per ADA	\$38.21	\$39.09	\$40.41	\$41.74	\$43.03
Mandate Block Grant District Grades 9-12 per ADA	\$73.62	\$76.48	\$79.27	\$81.89	\$84.42
Mandate Block Grant Charter Grades k-8 per ADA	\$20.06	\$20.52	\$21.31	\$22.01	\$22.69
Mandate Block Grant Charter Grades 9-12 per ADA	\$55.76	\$58.21	\$60.48	\$62.48	\$64.41
Interest Rate for Ten-Year Treasuries	4.23%	4.3%	4.6%	4.3%	4.3%
CalSTRS Employer Contribution Rate	19.10%	19.1%	19.1%	19.1%	19.1%
CalPERS Employer Contribution Rate	27.05%	26.81%	26.4%	26.8%	25.9%
Minimum Wage	\$16.50	\$16.90	\$17.40	\$18.00	\$18.50

Average Daily Attendance (ADA)	2024-25	2025-26	2026-27	2027-28	2028-29
Alternative Education Current Year	884	847	833	820	807
Alternative Education Funded	906	896	865	850	834
District Funded Special Education	98	99	99	99	99
Countywide ADA	34,068	33,976	33,844	33,580	33,319
Career Advancement Charter	207	228	228	230	230
Career Advancement Charter Funded	207	194	194	230	230

Salary and Benefits	2024-25	2025-26	2026-27	2027-28	2028-29
Certificated Step & Column	1.3%	1.3%	1.3%	1.3%	1.3%
Classified Step & Column	1.2%	1.2%	1.2%	1.2%	1.2%
Health & Welfare	8.5%	7%	10%	10%	10%

Employer Rates on Payroll (Other than H&W)	2024-25	2025-26	2026-27	2027-28	2028-29
CalSTRS	19.1%	19.1%	19.1%	19.1%	19.1%
CalPERS	27.05%	26.81%	26.4%	26.8%	25.9%
Social Security (FICA/OASDI)	6.2%	6.2%	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance (SUI)	0.05%	0.05%	0.05%	0.05%	0.05%
Workers Compensation	1.92%	1.88%	1.88%	1.88%	1.88%
Retiree Benefits (OPEB)	1.95%	1.95%	0%	0%	0%

Guiding documents: School Services of California (SSC) Dartboard & Fiscal Reports and BASC Common Message

*Countywide ADA projections reflect a 1% decline in subsequent years (for non-charters)

*2023-24 Alternative Education funded on greater of current year, prior year, or three prior year average ADA

*2025-26 and 2026-27 Career Advancement Charter Funded ADA is 85%, anticipated return to 100% funded in FY 2027-28

*2025-26 2nd Interim assumes a 1.5% decrease for Alt Ed Community ADA in subsequent years

*2025-26 2nd Interim assumes a decrease of 1 for Alt Ed Court ADA in subsequent years

**2026-27 Health & Welfare and OPEB rates updated

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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
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)		33,844.00	-0.78%	33,580.00	-0.78%	33,319.00
(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	27,990,512.00	0.63%	28,165,756.00	-0.47%	28,034,469.00
2. Federal Revenues	8100-8299	5,000,000.00	0.00%	5,000,000.00	0.00%	5,000,000.00
3. Other State Revenues	8300-8599	331,577.00	0.00%	331,577.00	0.00%	331,577.00
4. Other Local Revenues	8600-8799	3,792,550.01	0.00%	3,792,550.00	0.00%	3,792,550.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(561,625.97)	340.07%	(2,471,529.00)	0.00%	(2,471,529.00)
6. Total (Sum lines A1 thru A5c)		36,553,013.04	-4.75%	34,818,354.00	-0.38%	34,687,067.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,832,412.38		7,376,940.61
b. Step & Column Adjustment				59,509.00		55,648.44
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(514,980.77)		(559,366.08)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,832,412.38	-5.82%	7,376,940.61	-6.83%	6,873,222.97
2. Classified Salaries						
a. Base Salaries				11,769,841.90		11,226,297.00
b. Step & Column Adjustment				119,854.79		140,348.10
c. Cost-of-Living Adjustment						
d. Other Adjustments				(663,399.69)		(205,632.07)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,769,841.90	-4.62%	11,226,297.00	-0.58%	11,161,013.03
3. Employee Benefits	3000-3999	10,642,894.31	-0.41%	10,598,842.21	-1.32%	10,458,716.00
4. Books and Supplies	4000-4999	2,248,569.61	-19.33%	1,813,975.00	-16.54%	1,513,975.00
5. Services and Other Operating Expenditures	5000-5999	7,700,920.78	-27.59%	5,576,545.00	-6.19%	5,231,262.00
6. Capital Outlay	6000-6999	70,001.00	-35.71%	45,001.00	0.00%	45,001.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,000,000.00	0.00%	5,000,000.00	0.00%	5,000,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,916,353.76)	-4.04%	(2,798,547.00)	-3.74%	(2,693,870.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		42,348,286.22	-8.29%	38,839,053.82	-3.22%	37,589,320.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,795,273.18)		(4,020,699.82)		(2,902,253.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,980,327.61		22,185,054.43		18,164,354.61
2. Ending Fund Balance (Sum lines C and D1)		22,185,054.43		18,164,354.61		15,262,101.61
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	22,185,054.43		18,164,354.61		15,262,101.61
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,185,054.43		18,164,354.61		15,262,101.61
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter 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	3,896,768.64		4,036,769.00		4,176,769.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,896,768.64		4,036,769.00		4,176,769.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Budget, July 1
 County School Service Fund
 Multiyear Projections
 Unrestricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
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), Cal-WELL, Cal-AIM, HCAI/Capacity Grant, CA Community School Partnership Program (CCSPP), Universal Pre-Kindergarten (UPK), Learning Recovery Emergency Block Grant (LREBG), CA Apprenticeship Initiative(CAI) Dental Assisting, and k-16 Coordination grants. Positions and extra work agreements have been reduced, removed or adjusted in the subsequent years.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
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	10,097,121.00	0.00%	10,097,121.00	0.00%	10,097,121.00
2. Federal Revenues	8100-8299	2,291,803.96	-2.35%	2,238,034.00	0.00%	2,238,034.00
3. Other State Revenues	8300-8599	16,583,510.07	-4.16%	15,894,241.00	2.97%	16,365,841.00
4. Other Local Revenues	8600-8799	8,740,107.05	-1.46%	8,612,580.59	0.00%	8,612,581.00
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	561,625.97	340.07%	2,471,529.00	0.00%	2,471,529.00
6. Total (Sum lines A1 thru A5c)		38,274,168.05	2.72%	39,313,505.59	1.20%	39,785,106.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,519,250.16		8,390,329.41
b. Step & Column Adjustment				61,405.94		64,659.17
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(190,326.69)		(103,529.17)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,519,250.16	-1.51%	8,390,329.41	-0.46%	8,351,459.41
2. Classified Salaries						
a. Base Salaries				8,945,188.46		8,958,839.89
b. Step & Column Adjustment				114,879.79		107,047.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(101,228.36)		(302,098.51)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,945,188.46	0.15%	8,958,839.89	-2.18%	8,763,788.59
3. Employee Benefits	3000-3999	11,369,134.20	4.20%	11,846,771.00	2.61%	12,155,743.00
4. Books and Supplies	4000-4999	790,888.08	-5.78%	745,172.08	-1.40%	734,735.00
5. Services and Other Operating Expenditures	5000-5999	8,533,831.21	-16.95%	7,087,035.21	-6.57%	6,621,180.00
6. Capital Outlay	6000-6999	11,500,000.00	-99.22%	90,000.00	0.00%	90,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	689,422.22	0.27%	691,250.00	0.36%	693,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,422,157.77	-4.86%	2,304,351.00	-4.54%	2,199,674.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		52,769,872.10	-23.98%	40,113,748.59	-1.25%	39,610,330.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(14,495,704.05)		(800,243.00)		174,776.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,304,850.13		11,809,146.08		11,008,903.08
2. Ending Fund Balance (Sum lines C and D1)		11,809,146.08		11,008,903.08		11,183,679.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,809,146.08		11,008,903.08		11,183,679.08
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)		11,809,146.08		11,008,903.08		11,183,679.08
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 (CCSPP), 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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
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)		33,844.00	-0.78%	33,580.00	-0.78%	33,319.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	38,087,633.00	0.46%	38,262,877.00	-0.34%	38,131,590.00
2. Federal Revenues	8100-8299	7,291,803.96	-0.74%	7,238,034.00	0.00%	7,238,034.00
3. Other State Revenues	8300-8599	16,915,087.07	-4.07%	16,225,818.00	2.91%	16,697,418.00
4. Other Local Revenues	8600-8799	12,532,657.06	-1.02%	12,405,130.59	0.00%	12,405,131.00
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)		74,827,181.09	-0.93%	74,131,859.59	0.46%	74,472,173.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,351,662.54		15,767,270.02
b. Step & Column Adjustment				120,914.94		120,307.61
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(705,307.46)		(662,895.25)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,351,662.54	-3.57%	15,767,270.02	-3.44%	15,224,682.38
2. Classified Salaries						
a. Base Salaries				20,715,030.36		20,185,136.89
b. Step & Column Adjustment				234,734.58		247,395.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(764,628.05)		(507,730.58)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,715,030.36	-2.56%	20,185,136.89	-1.29%	19,924,801.62
3. Employee Benefits	3000-3999	22,012,028.51	1.97%	22,445,613.21	0.75%	22,614,459.00
4. Books and Supplies	4000-4999	3,039,457.69	-15.80%	2,559,147.08	-12.13%	2,248,710.00
5. Services and Other Operating Expenditures	5000-5999	16,234,751.99	-22.00%	12,663,580.21	-6.41%	11,852,442.00
6. Capital Outlay	6000-6999	11,570,001.00	-98.83%	135,001.00	0.00%	135,001.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,689,422.22	0.03%	5,691,250.00	0.04%	5,693,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(494,195.99)	0.00%	(494,196.00)	0.00%	(494,196.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		95,118,158.32	-17.00%	78,952,802.41	-2.22%	77,199,650.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(20,290,977.23)		(4,820,942.82)		(2,727,477.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		54,285,177.74		33,994,200.51		29,173,257.69
2. Ending Fund Balance (Sum lines C and D1)		33,994,200.51		29,173,257.69		26,445,780.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11,809,146.08		11,008,903.08		11,183,679.08
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	22,185,054.43		18,164,354.61		15,262,101.61
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,994,200.51		29,173,257.69		26,445,780.69
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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	3,896,768.64		4,036,769.00		4,176,769.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,896,768.64		4,036,769.00		4,176,769.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.10%		5.11%		5.41%
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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): SC						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		9,033,658.00		9,033,658.00		9,033,658.00
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)		95,118,158.32		78,952,802.41		77,199,650.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		95,118,158.32		78,952,802.41		77,199,650.00
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)		95,118,158.32		78,952,802.41		77,199,650.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,902,363.17		2,368,584.07		2,315,989.50
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,671,000.00		792,000.00		792,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,671,000.00		2,368,584.07		2,315,989.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2025-26 Estimated Actuals
 2026-27 Proposed Budget for Adoption

Item 11.3

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capitalty Outlay	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues													
LCCFF Revenues	39,868,028	2,598,759	-	-	-	-	200,000	-	-	-	-	-	42,666,787
Federal Revenues	2,023,537	475,932	-	-	350,144	77,500	-	-	-	-	-	-	2,927,113
Federal Pass Through	5,650,944	-	4,094,661	-	-	-	-	-	-	-	-	-	9,745,605
Other State Revenues	17,602,163	500,125	4,439,155	90,657	1,018,815	84,500	-	-	-	-	-	-	23,735,416
Other Local Revenues	14,583,598	529,076	34,102	626	288,649	866	37,844	101,626	3,884	(50,429)	-	1,100,000	16,629,844
Total Revenue	79,728,271	4,103,892	8,567,919	91,284	1,657,607	162,866	237,844	101,626	3,884	(50,429)	-	1,100,000	95,704,764
Expenditures													
Certificated Salaries	16,024,549	1,542,783	-	30,001	20,711	-	-	-	-	-	-	-	17,618,044
Classified Salaries	18,868,094	910,920	-	62,177	521,292	-	-	-	-	-	-	-	20,362,483
Employee Benefits	21,363,625	1,345,803	-	62,939	332,463	-	-	-	-	-	-	-	23,104,829
Books and Supplies	2,526,065	323,855	-	-	54,292	187,538	-	-	-	-	-	-	3,091,749
Services, Other Operating Expenditures	16,366,811	554,700	-	2,352	563,125	-	487,000	-	-	-	-	761,845	18,735,833
Capital Outlay	662,484	-	-	-	-	-	100,000	-	141,420	-	-	-	903,904
Other Outgo	-	-	3,558,289	-	-	-	-	-	-	-	-	-	3,558,289
Pass Through	5,650,944	-	4,094,661	-	-	-	-	-	-	-	-	-	9,745,605
Indirect Costs	(171,878)	59,958	-	5,141	106,779	-	-	-	-	-	-	-	0
Total Expenditures	81,290,693	4,738,019	7,652,950	162,611	1,598,661	187,538	587,000	-	141,420	-	-	761,845	97,120,736
Interfund Transfers													
Transfers In	-	-	-	79,222	-	30,000	-	-	-	-	-	-	109,222
Transfers Out	(109,222)	-	-	-	-	-	-	-	-	-	-	-	(109,222)
Other Financing Sources	7,210,000	-	-	-	-	-	-	-	-	-	-	-	7,210,000
Contributions	-	0	-	-	-	-	-	-	-	-	-	-	0
Total Transfers	7,100,778	0	-	79,222	-	30,000	-	-	-	-	-	-	7,210,000
Beginning Balance	48,746,822	1,953,948	473,563	25,373	247,299	26,775	1,400,420	3,655,142	142,736	50,429	-	15,755,828	72,478,336
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	48,746,822	1,953,948	473,563	25,373	247,299	26,775	1,400,420	3,655,142	142,736	50,429	-	15,755,828	72,478,336
Net Increase (Decrease) in Fund Balance	5,538,356	(634,127)	914,969	7,895	58,946	5,329	(349,156)	101,626	(137,536)	(50,429)	-	338,155	5,794,028
Ending Fund Balance	54,285,178	1,319,821	1,388,532	33,268	306,245	32,104	1,051,264	3,756,769	5,200	0	-	16,093,983	78,272,363
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	26,304,850	106,152	1,388,532	-	303,193	32,104	-	-	5,200	-	-	16,093,983	44,234,014
Committed	-	-	-	-	-	-	1,051,264	-	-	-	-	-	1,051,264
Assigned	27,980,328	1,071,529	-	33,268	3,052	0	-	-	-	-	-	-	29,088,177
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	0	-	-	0
Reserve for Economic Certainty	-	142,140.57	-	-	-	-	-	3,756,769	-	-	-	-	3,898,909

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	Total of All Funds
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capital Outlay	Debt Service	Retiree Benefit Trust	
Revenues													
LCFF Revenues	38,087,633	2,666,633	-	-	-	-	200,000	-	-	-	-	-	40,954,266
Federal Revenues	2,291,804	657,438	-	-	306,768	77,500	-	-	-	-	-	-	3,333,510
Federal Pass Through	5,000,000	-	4,149,924	-	-	-	-	-	-	-	-	-	9,149,924
Other State Revenues	16,915,087	459,178	4,883,734	91,908	1,226,272	84,500	-	-	-	-	-	-	23,660,679
Other Local Revenues	12,532,657	471,370	65,000	500	262,044	1,500	50,000	140,000	-	-	-	550,000	14,073,071
Total Revenue	74,827,181	4,254,619	9,098,658	92,408	1,795,084	163,500	250,000	140,000	-	-	-	550,000	91,171,450
Expenditures													
Certificated Salaries	16,351,663	1,642,253	-	24,936	11,250	-	-	-	-	-	-	-	18,030,102
Classified Salaries	20,715,030	1,061,403	-	22,369	547,725	-	-	-	-	-	-	-	22,346,528
Employee Benefits	22,012,029	1,716,308	-	30,035	338,622	-	-	-	-	-	-	-	24,096,994
Books and Supplies	3,039,458	243,072	-	10,298	99,726	176,000	-	-	-	-	-	-	3,568,553
Services, Other Operating Expenditures	16,234,752	244,889	-	-	622,442	-	362,895	-	-	-	-	837,100	18,302,078
Capital Outlay	11,570,001	-	-	-	-	-	-	-	-	-	-	-	11,570,001
Other Outgo	689,422	-	4,883,734	-	-	-	-	-	-	-	-	-	5,573,156
Pass Through	5,000,000	-	4,149,924	-	-	-	-	-	-	-	-	-	9,149,924
Indirect Costs	(494,196)	333,830	-	4,271	156,095	-	-	-	-	-	-	-	-
Total Expenditures	95,118,158	5,241,756	9,033,658	91,908	1,775,860	176,000	362,895	-	-	-	-	837,100	112,637,335
Interfund Transfers													
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance	54,285,178	1,319,821	1,388,532	33,268	306,245	32,104	1,051,264	3,756,769	5,200	0	-	16,093,983	78,272,363
Net Increase (Decrease) in Fund Balance	(20,290,978)	(987,137)	65,000	500	19,224	(12,500)	(112,895)	140,000	-	-	-	(287,100)	(21,465,886)
Ending Fund Balance	33,994,200	332,684	1,453,532	33,768	325,469	19,604	938,369	3,896,769	5,200	-	-	15,806,883	56,806,477
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	11,809,145	76,057	1,453,532	-	322,590	19,604	-	-	5,200	-	-	15,806,883	29,493,011
Committed	-	-	-	-	-	-	938,369	-	-	-	-	-	938,369
Assigned	22,185,055	99,374	-	33,768	2,879	-	-	-	-	-	-	-	22,321,076
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	157,253	-	-	-	-	-	3,896,769	-	-	-	-	4,054,021

Other Forms

Form A - Average Daily Attendance

Form DEBT - Schedule of Long Term Liabilities

Form ESMOE - Every Student Succeeds Act Maintenance of Effort

Form ICR - Indirect Cost Rate Worksheet

Form CASH - Cashflow Worksheet

Form L - Lottery



Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	7.00	10.00	38.00	7.00	10.00	19.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	768.00	837.00	858.00	758.00	823.00	846.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	775.00	847.00	896.00	765.00	833.00	865.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	92.00	92.00	92.00	92.00	92.00	92.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	7.00	7.00	7.00	7.00	7.00	7.00
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)	99.00	99.00	99.00	99.00	99.00	99.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	874.00	946.00	995.00	864.00	932.00	964.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	33,976.00	33,976.00	33,976.00	33,844.00	33,844.00	33,844.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	228.00	235.00	194.00	235.00	235.00	200.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	228.00	235.00	194.00	235.00	235.00	200.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	228.00	235.00	194.00	235.00	235.00	200.00

Budget, July 1
 2025-26 Estimated Actuals
 Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00	10,339,172.22		10,339,172.22	689,422.22
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	572,600.61		572,600.61	200,242.83		772,843.44	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	572,600.61	0.00	572,600.61	10,539,415.05	0.00	11,112,015.66	689,422.22
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	86,137,933.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,397,165.05
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	1,706,464.12
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	662,483.94
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,650,943.78
5. Interfund Transfers Out	All	9300	7600-7629	109,221.83
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,202.30
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,139,315.97
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	24,671.33
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				75,626,124.13
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				1,082.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				69,894.75
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.)			61,995,561.27	57,599.56
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			61,995,561.27	57,599.56
B. Required effort (Line A.2 times 90%)			55,796,005.14	51,839.60
C. Current year expenditures (Line I.E and Line II.B)			75,626,124.13	69,894.75
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 2027-28 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) 5,503,179.05
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 53,151,957.17

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.35%

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) 3,982,821.54
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 2,352,470.12

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	97,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	4,509.23
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	393,473.11
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	63,572.24
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)	6,894,346.24
9. Carry-Forward Adjustment (Part IV, Line F)	1,206,532.33
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,100,878.57
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,805,879.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,428,751.69
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,717,683.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	36,425.52
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,212,832.20
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)	1,686,621.99
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)	2,922,252.74
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)	1,557,960.54
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)	3,408,199.45
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)	557,192.29
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)	157,469.69
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,451,792.84
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)	72,943,061.60
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	9.45%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	11.11%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	6,894,346.24
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(311,910.27)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.37%) times Part III, Line B19); zero if negative	1,206,532.33
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.37%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.58%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,206,532.33
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,206,532.33

Approved indirect cost rate: 7.37%

Highest rate used in any program: 7.58%

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	360,611.30	26,287.15	7.29%
01	3025	106,033.17	7,814.64	7.37%
01	3183	93,610.88	6,899.12	7.37%
01	3310	403,063.58	29,002.42	7.20%
01	3385	96,595.22	5,708.78	5.91%
01	3724	506,368.08	37,319.32	7.37%
01	4035	29,274.38	2,157.52	7.37%
01	4127	99.66	7.34	7.37%
01	5630	96,010.85	7,076.00	7.37%
01	5810	195,210.61	14,387.03	7.37%
01	6018	3,142,990.10	231,638.37	7.37%
01	6054	287,457.54	21,185.62	7.37%
01	6057	128,054.85	9,409.80	7.35%
01	6266	112,373.01	8,281.89	7.37%
01	6332	149,081.77	10,987.33	7.37%
01	6333	368,400.29	27,151.10	7.37%
01	6371	3,200.00	235.84	7.37%
01	6383	348,237.79	24,443.44	7.02%
01	6388	144,230.76	5,769.24	4.00%
01	6500	14,003,585.68	837,675.20	5.98%
01	6510	894,634.15	53,806.70	6.01%
01	6520	71,318.80	5,256.20	7.37%
01	6546	51,068.43	3,763.74	7.37%
01	6680	34,925.96	2,574.04	7.37%
01	6685	34,925.96	2,574.04	7.37%
01	6695	90,223.82	6,649.50	7.37%
01	6770	142,944.92	1,429.71	1.00%
01	7366	212,271.40	15,644.40	7.37%
01	7399	93,074.80	6,859.61	7.37%
01	7435	232,339.44	17,123.41	7.37%
01	7810	3,772,024.76	250,375.56	6.64%
01	8150	1,373,491.08	101,163.79	7.37%
01	9010	9,149,694.64	438,072.24	4.79%
09	3182	439,712.21	32,406.79	7.37%

Budget, July 1
 2025-26 Estimated Actuals
 Exhibit A: Indirect Cost Rates Charged to Programs

09	3310	3,551.27	261.73	7.37%
09	6019	50,535.60	3,724.47	7.37%
09	6266	19,799.76	1,459.24	7.37%
09	6500	290,626.40	19,512.98	6.71%
09	6546	12,492.33	920.69	7.37%
09	7435	22,693.38	1,672.50	7.37%
11	6391	102,822.23	5,141.06	5.00%
12	5035	135,052.38	9,953.36	7.37%
12	5055	105,298.50	7,760.50	7.37%
12	5160	85,758.60	6,320.40	7.37%
12	6045	7,453.66	549.34	7.37%
12	6100	2,331.19	171.81	7.37%
12	6102	94,736.41	7,177.38	7.58%
12	6110	341,898.11	25,197.89	7.37%
12	6123	7,823.66	576.60	7.37%
12	6127	274,795.95	20,252.46	7.37%
12	6128	182,323.29	13,437.23	7.37%
12	9010	214,321.09	15,381.84	7.18%

Budget, July 1
 2025-26 Estimated Actuals
LOTTERY REPORT
 Revenues, Expenditures and
 Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,099,538.53	19,774.28	301,365.43	1,420,678.24
2. State Lottery Revenue	8560	241,065.00		35,630.00	276,695.00
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)		1,340,603.53	19,774.28	336,995.43	1,697,373.24
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	57,514.00		0.00	57,514.00
2. Classified Salaries	2000-2999	47,294.63		0.00	47,294.63
3. Employee Benefits	3000-3999	8,041.84		0.00	8,041.84
4. Books and Supplies	4000-4999	234,492.27		80,680.74	315,173.01
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	110,614.03			110,614.03
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			21,530.00	21,530.00
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)		457,956.77	0.00	102,210.74	560,167.51
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	882,646.76	19,774.28	234,784.69	1,137,205.73
D. COMMENTS:					
Access to online instructional curriculum and materials.					

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

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

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
2025-26 ESTIMATED ACTUALS FORM CASH**

Item 11.3

		2025-26 Estimated Actuals	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	47,254,180	47,254,180	42,215,517	43,169,612	44,175,291	41,709,544	38,344,607	45,526,896	42,952,106	42,913,830	41,163,161	47,026,283	47,900,382	52,671,666	47,254,180.35
B. Receipts																
Revenue Limit:																
State Aid	8010-8019	22,943,209	(1,190,695)	942,669	2,719,186	1,696,804	1,696,804	2,719,187	857,568	3,351,338	1,654,534	2,207,457	1,654,534	-	4,633,822	22,943,209
Property Tax	8020-8079	17,124,121	-	61,111	232,068	63,367	46,276	7,942,510	-	12,714	24,963	6,400,318	1,482,683	31,881	826,232	17,124,121
Other	8080-8099	(199,302)	-	143	-	99	-	-	-	-	-	-	-	-	(199,544)	(199,302)
Federal Revenues	8100-8299	7,674,481	16,544	1,558,357	127,495	1,411,121	11,221	219,738	1,031,986	1,547,005	374,297	53,495	1,693,053	1,232,871	(1,602,702)	7,674,481
Other State Rev	8300-8599	17,602,163	1,299,761	951,205	1,447,912	294,446	2,019,942	501,356	990,799	639,662	1,186,221	863,791	1,317,300	1,923,549	4,166,219	17,602,163
Other Local Rev	8600-8799	14,583,598	(335,848)	699,632	222,118	554,639	664,728	1,403,204	23	1,304,342	807,374	1,965,216	1,764,870	2,904,413	2,628,885	14,583,598
Interfund Transfers	8910-8929	-	15,072	-	-	12,986	-	-	-	0	-	-	-	(28,058)	-	0
All Other Financing	8931-8979	7,210,000	-	-	-	-	-	-	-	-	-	-	-	7,210,000	-	7,210,000
Total Receipts		86,938,271	(195,165)	4,213,117	4,748,779	4,033,461	4,438,972	12,785,995	2,880,377	6,855,061	4,047,390	11,490,277	7,912,440	13,274,656	10,452,912	86,938,271
C. Disbursements																
Certificated Salary	1000-1999	16,024,549	444,764	1,518,368	1,367,661	1,399,791	1,432,618	1,420,382	1,434,456	1,401,577	1,397,130	1,421,025	1,405,335	999,855	381,588	16,024,549
Classified Salary	2000-2999	18,868,094	980,706	1,647,024	1,559,930	1,607,032	1,624,176	1,618,136	1,595,321	1,609,580	1,629,753	1,647,651	1,651,804	1,523,159	173,821	18,868,094
Employee Benefits	3000-3999	21,363,625	842,922	1,769,897	1,748,878	1,729,305	1,801,233	1,791,902	1,784,187	1,791,435	1,806,164	1,816,289	1,814,318	1,789,547	877,547	21,363,625
Supplies/Services	4000-5999	18,892,876	665,109	1,480,358	825,562	1,246,116	1,379,690	1,156,318	677,882	873,885	1,400,273	1,015,851	1,502,184	4,302,510	2,367,137	18,892,876
Capital Outlays	6000-6599	662,484	-	66,684	181,043	35,519	49,657	4,524	89,333	1,074	157,543	16,740	4,800	115,528	(59,962)	662,484
Other Outgo	7000-7499	5,479,066	-	1,467,819	(20,408)	-	1,395,481	(22,002)	(21,975)	1,562,368	(16,695)	(1,673)	1,240,639	(321,431)	216,943	5,479,066
Interfund Transf Out	7600-7629	109,222	-	-	-	-	-	-	-	-	-	79,222	-	-	30,000	109,222
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements		81,399,915	2,933,502	7,950,150	5,662,665	6,017,764	7,682,855	5,969,261	5,559,204	7,239,920	6,374,168	5,995,105	7,619,079	8,409,168	3,987,074	81,399,915
Accounts Receivable	9120-9330	10,592,926	1,302,403	5,538,240	885,961	132,792	377,661	7,531	107,465	41,485	300,273	(57,067)	173,968	(4,667,807)	6,450,020	10,592,926
Accounts Payable	9510-9659	(9,100,284)	(3,212,399)	(847,112)	1,033,604	(614,237)	(498,715)	358,024	(3,427)	305,097	275,836	425,017	406,771	4,573,602	(11,302,344)	(9,100,284)
D. Net Cash Flow			(5,038,664)	954,095	1,005,679	(2,465,746)	(3,364,938)	7,182,289	(2,574,790)	(38,276)	(1,750,669)	5,863,122	874,099	4,771,283	1,613,513	7,030,999
E. Ending Cash			42,215,517	43,169,612	44,175,291	41,709,544	38,344,607	45,526,896	42,952,106.3	42,913,830	41,163,161	47,026,283	47,900,382	52,671,666	54,285,179	54,285,179

ACTUAL = BLUE
TENTATIVE = PURPLE
PROJECTED = ORANGE



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 12.1

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Rebecca Olker, Interim Deputy Superintendent, Business Services

SUBJECT: Resolution #26-30: Usage of funds generated by Propositions 30 and 55, Education Protection Account (Santa Cruz County Office of Education)

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 #26-30 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 #26-30: 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 • Dr. Stacey Kyle • Mr. Greg Larson • Ms. Sue Roth
Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams
Student Trustees: Vicente Guillen Martinez & Ash Immoor

RESOLUTION #26-30

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 30th 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 #26-30 Resolution Regarding the Education Protection Account (COE)
Santa Cruz County Board of Education
June 18, 2026

Item 12.1

PASSED AND ADOPTED by the Santa Cruz County Board of Education on this 18th day of June, 2026, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Rachel Williams, Board President
Santa Cruz County Board of Education

Dr. Faris Sabbah, Secretary
Santa Cruz County Superintendent



SANTA CRUZ
COUNTY OFFICE OF
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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.7

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Rebecca Olker, Interim Deputy Superintendent, Business Services

SUBJECT: Resolution #26-31: Usage of funds generated by Propositions 30 and 55, Education Protection Account (Career Advancement Charter)

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 #26-31 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 #26-31: Usage of funds generated by Propositions 30 and 55, Education Protection Account (Career Advancement Charter)



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Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams
Student Trustees: Vicente Guillen Martinez & Ash Immoor

RESOLUTION #26-31

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 30th 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 #26-31 Resolution Regarding the Education Protection Account (CAC)
Santa Cruz County Board of Education
June 18, 2026

Item 12.2

PASSED and ADOPTED by the Board of Education of Santa Cruz County on this **18th day of June, 2026**, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Rachel Williams, Board President
Santa Cruz County Board of Education

Dr. Faris Sabbah, Secretary
Santa Cruz County Superintendent



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM COVERSHEET

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools

SUBJECT: Resolution #26-32 Amending, Restating, Superseding, and Replacing Resolution #26-23 Ordering Election, Requesting County Elections To Conduct The Election, Requesting Consolidation Of The Election, And Specifications Of The Election Order

BACKGROUND

On May 21, 2026, the County Board adopted Resolution #26-23 ordering an election for Trustee Areas 1, 2, 4, and 7, requesting County Elections to conduct the election, requesting consolidation of the election, and setting forth specifications of the election order for November 3, 2026.

Resolution #26-23 included an incorrect term reference for Trustee Area 4, which is currently being served by provisional appointment. The Board will be asked to adopt Resolution #26-24 to amend, restate, supersede, and replace Resolution #26-23, correcting the Trustee Area 4 term to a two-year term and confirming the remaining specifications of the election order.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve of Resolution #26-32 Amending, Restating, Superseding, and Replacing Resolution #26-23 Ordering Election, Requesting County Elections To Conduct The Election, Requesting Consolidation Of The Election, And Specifications Of The Election Order



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Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams

Student Trustees: Vicente Guillen Martinez & Ash Immoor

RESOLUTION #26-32

AMENDING, RESTATING, SUPERSEDING, AND REPLACING RESOLUTION #26-23 ORDERING ELECTION, REQUESTING COUNTY ELECTIONS TO CONDUCT THE ELECTION, REQUESTING CONSOLIDATION OF THE ELECTION, AND SPECIFICATIONS OF THE ELECTION ORDER

WHEREAS, pursuant to Education Code Section 5322, whenever a school district election is ordered, the governing board of the district or the board or officer authorized to make such designations shall, concurrently with or after the order of election, but not less than 123 days prior to the date set for the election in the case of an election for governing board members, or at least 88 days prior to the date of the election in the case of an election on a measure, including a bond measure, by resolution delivered to the county superintendent of schools and the officer conducting the election specify the date of the election and the purpose of the election;

WHEREAS, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the county to permit the county elections official to render specified services to the city or district relating to the conduct of an election;

WHEREAS, the resolution of the governing body of the city or district shall specify the services requested; and

WHEREAS, pursuant to Elections Code Section 10400, whenever two or more elections, including bond elections, of any legislative or congressional district, public district, city, county, or other political subdivision are called to be held on the same day, in the same territory, or in territory that is in part the same, they may be consolidated upon the order of the governing body or bodies or officer or officers calling the elections; and

WHEREAS, pursuant to Elections Code Section 10403, whenever an election called by a district, city or other political subdivision for the submission of any question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition, or office to be filled is to appear upon the same ballot as that provided for that statewide election, the district, city or other

political subdivision shall, at least 88 days prior to the date of the election, file with the board of supervisors, and a copy with the elections official, a resolution of its governing board requesting the consolidation, and setting forth the exact form of any question, proposition, or office to be voted upon at the election, as it is to appear on the ballot. Upon such request, the Board of Supervisors may order the consolidation; and

WHEREAS, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling the election; and

WHEREAS, pursuant to Education Code Section 5342 and Elections Code Section 10400, such election for school districts may be either completely or partially consolidated;

WHEREAS, various district, county, and statewide and other political subdivision elections have been or may be called to be held on November 3, 2026;

WHEREAS, on May 21, 2026, the Santa Cruz County Board of Education adopted Resolution #26-23 ordering an election, requesting County Elections to conduct the election, requesting consolidation of the election, and setting forth specifications of the election order; and

WHEREAS, Resolution #26-23 included an incorrect term reference for Trustee Area 4, which is currently being served by provisional appointment; and

WHEREAS, the Santa Cruz County Board of Education desires to correct the term reference for Trustee Area 4 and adopt this amended and restated resolution to supersede and replace Resolution #26-23;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that Resolution #26-24 hereby amends, restates, supersedes, and replaces Resolution #26-23 adopted on May 21, 2026, and shall serve as the operative resolution ordering the election and providing the specifications of the election order;

BE IT FURTHER RESOLVED AND ORDERED that the Santa Cruz County Board of Education hereby orders an election to be called and consolidated with any and all elections also called to be held on November 3, 2026, insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the Santa Cruz County Board of Education trustee areas, and requests the Board of Supervisors of the County of Santa Cruz to order such consolidation under Elections Code Section 10400; and

BE IT FURTHER RESOLVED AND ORDERED that said Governing Board hereby requests the Board of Supervisors to permit the Santa Cruz County Elections Department to provide any and all services necessary for conducting the election; and

BE IT FURTHER RESOLVED AND ORDERED that pursuant to Education Code Section 5322, the authority for the specifications of the election order, the governing body of the Santa Cruz County Office of Education hereby orders an election to be held with the following specifications:

 X The election shall be held on Tuesday, November 3, 2026;

BE IT FURTHER RESOLVED AND ORDERED that the Santa Cruz County Elections Department conduct the election for the following **OFFICE/S** on the November 3, 2026 ballot:

Seats Open	Office	Term	District/Division:
One	Governing Board Trustee	Four-year	Trustee Area 1 (Roth)
One	Governing Board Trustee	Four-year	Trustee Area 2 (Van Allen)
One	Governing Board Trustee	Two-year	Trustee Area 4 (Kyle)
One	Governing Board Trustee	Four-year	Trustee Area 7 (Sanchez)

No election will be held if there are an insufficient number of nominees.

The qualifications of a nominee of an elective officer of the school district are as follows:

Check one: registered voter of the district
 X registered voter of the district residing in the trustee area

The Candidate's Statement of Qualifications shall be limited to:

Check one: X 200 words
 400 words (double the cost)

Candidates are permitted to file a statement to be posted online only.

Resolution #26-32 Amending, Restating, Superseding, and Replacing Resolution #26-23 Ordering Election, Requesting County Elections to Conduct the Election, Requesting Consolidation of the Election, and Specifications of the Election Order
Santa Cruz County Board of Education
June 18, 2026

Item 12.3

Check one: __X__ Yes
 _____ No

Candidates are responsible for paying the cost of printing their Candidate's Statement of Qualifications in the County Voter Information Guide or posting online at the time of filing his/her statement.

Check one: __X__ Yes
 _____ No. The District will pay the cost.

Candidates for special districts pay the County Clerk.

Date of last map change: __2017__ A current map showing the boundaries within the County of the school district and the divisions of the school district, if any, is attached.

BE IT FURTHER RESOLVED AND ORDERED that the Santa Cruz County Elections Department is ordered that in the event of a tie vote, the candidate will be selected by (Ed. Code 5016(b)):

- Run-off election
- By lot

PASSED AND ADOPTED by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 18th day of June, 2026, by the following vote:

AYES:
NAYS:

ABSENT:

ABSTAIN:

Rachel Williams, Board President
Santa Cruz County Board of Education

Attested:

Dr. Faris Sabbah, Secretary
 Santa Cruz County Superintendent of Schools

Contact Information/Incumbent Roster

Name of District/City: Santa Cruz County Office of Education
 Contact Person: Verenise Figueroa
 Title: Executive Assistant, Superintendent Department & County Board
 Mailing Address: 400 Encinal St., Santa Cruz CA 95060
 Telephone: (831) 466-5900
 E-Mail: vfigueroa@santacruzcoe.org
 Website: www.santacruzcoe.org

Incumbent's Name:	Address	Year Elected or Appointed:	Term of Office
Ed Acosta	715 Oregon Street, Watsonville CA 95076	2024	Four (4) years
Stacey Kyle	1651 Shirley Ln, Santa Cruz, CA 95062	2025	Provisional Appointment
Greg Larson	421 Escalona Drive, Santa Cruz, CA 95060	2024	Four (4) years

Order

Santa Cruz County Board of Education

June 18, 2026

Sue Roth	108 Elena Drive, Scotts Valley CA 95066	2022	Four (4) years
Abel Sanchez	22 Altamont Drive, Watsonville, CA 95076	2022	Four (4) years
Bruce Van Allen	621A Hanover Street, Santa Cruz, CA 95062	2022	Four (4) years
Rachel Williams	224 Poplar Street, Aptos, CA 95003	2024	Four (4) years



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM COVERSHEET

Board Meeting Date: June 18, 2026

Action

Information

TO: Santa Cruz County Board of Education

FROM: Policy Committee

SUBJECT: Board Policy First Reading - 5000s Series (Students)

BACKGROUND

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

- BP 5131.8 - Mobile Communication Devices
- BP 5141.21 - Administering Medication and Monitoring Health Conditions

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve the policy as presented and waive a second reading.

Board Meeting Date: June 18, 2026

Students**BP 5131.8****MOBILE COMMUNICATION DEVICES**

The Santa Cruz County Board of Education (County Board) recognizes that student use of smartphones and other mobile communication devices on campus may be beneficial to student learning and well-being, and could be harmful and disruptive of the instructional program in some circumstances. When on campus or when under the supervision of County Office employees, students may use smartphones and other mobile communication devices only as permitted under this policy.

Students shall not use smartphones or other mobile communication devices while at a school site or while under the supervision and control of a County Office employee.

However, a student shall not be prohibited from possessing or using a mobile communication device under any of the following circumstances: (Education Code 48901.5, 48901.7)

1. In the case of an emergency, or in response to a perceived threat of danger
2. When a teacher, administrator, or designee grants permission to the student to possess or use a mobile communication device, subject to any reasonable limitation imposed by that teacher, administrator, or designee
3. When a licensed physician or surgeon determines that the possession or use is necessary for the student's health and well-being
4. When the possession or use is required by the student's individualized education program

The Superintendent or designee may undertake measures or strategies in accordance with law, to limit student access to smartphones and other mobile communication devices on campus. (Education Code 48901.7)

Smartphones and other mobile communication devices shall not be used in any manner which infringes on the privacy rights of any other person.

A student's personal electronic device shall not be searched without the consent of the student's parent/guardian, except pursuant to a lawfully issued warrant, when a school official, in good faith, believes that an emergency involving danger of death or serious physical injury to the student or others requires access to the electronic device information, or when the search is otherwise permitted pursuant to Penal Code 1546.1.

When a student uses a mobile communication device in an unauthorized manner while at a school site or under the supervision and control of a County Office employee, the student may be disciplined and the County Office employee may temporarily confiscate the device. The employee shall store the device securely until it is returned to the student or turned over to the administrator or designee, as appropriate.

A student may also be subject to discipline, in accordance with law, Board policy, or administrative regulation, for off-campus use of a mobile communication device which poses a

Not Adopted

threat or danger to the safety of students, staff, or County Office property or substantially disrupts school activities.

The County Office will not be responsible or liable for a student's mobile communication device which is brought on campus or to a school activity and is lost, stolen, or damaged.

The Board shall review and, as necessary, update this policy at least once every five years. Any such review or update shall include significant stakeholder participation to ensure that the policy is responsive to the unique needs and desires of the school community. (Education Code 48901.7)

SANTA CRUZ COUNTY OFFICE OF EDUCATION

Students

BP 5141.21

ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS

The Santa Cruz County Board of Education (“Board”) believes that regular school attendance is critical to student learning and that students who need to take medication prescribed or ordered for them by their authorized health care providers should be able to participate in the educational program.

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Chronic Absence and Truancy)

Any medication prescribed for a student with a disability who is qualified to receive services under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973 shall be administered in accordance with the student's individualized education program or Section 504 services plan, as applicable.

(cf. 5141.24 - Specialized Health Care Services)

(cf. 6159 - Individualized Education Program)

(cf. 6164.6- Identification and Education Under Section 504)

For the administration of medication to other students during school or school-related activities, the County Superintendent (“Superintendent”) or designee shall develop protocols which shall include options for allowing parents/guardians to administer medication to their child at school, designate other individuals to do so on their behalf, and, with the student's authorized health care provider's approval, request the district's permission for the student to self-administer a medication or self-monitor and/or self-test for a medical condition. Such processes shall be implemented in a manner that preserves campus security, minimizes instructional interruptions, and promotes student safety and privacy.

(cf. 1250 - Visitors/Outsiders)

(cf. 5141 - Health Care and Emergencies)

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.23 - Asthma Management)

(cf. 5141.27 - Food Allergies/Special Dietary Needs)

(cf. 6116 - Classroom Interruptions)

The Superintendent or designee shall make epinephrine **auto-injectors** **delivery systems** available at each school for providing emergency medical aid to any person suffering, or reasonably believed to be suffering, from an anaphylactic reaction. (Education Code 49414)

The Superintendent or designee shall make naloxone hydrochloride or another opioid antagonist

available for emergency medical aid to any person suffering, or reasonably believed to be suffering, from an opioid overdose. (Education Code 49414.3)

The Superintendent or designee shall collaborate with city and county emergency responders, including local public health administrators, to design procedures or measures for addressing an emergency such as a public disaster or epidemic.

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

Administration of Medication by School Personnel

When allowed by law, medication prescribed to a student by an authorized health care provider may be administered by a school nurse or, when a school nurse or other medically licensed person is unavailable and the physician has authorized administration of medication by unlicensed personnel for a particular student, by other designated school personnel with appropriate training. School nurses and other designated school personnel shall administer medications to students in accordance with law, Board policy, administrative regulation, and, as applicable, the written statement provided by the student's parent/guardian and authorized health care provider. Such personnel shall be afforded appropriate liability protection.

(cf. 3530 - Risk Management/Insurance)

(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)

(cf. 4119.43/4219.43/4319.43 - Universal Precautions)

The Superintendent or designee shall ensure that school personnel designated to administer any medication receive appropriate training and, as necessary, retraining from qualified medical personnel before any medication is administered. At a minimum, the training shall cover how and when such medication should be administered, the recognition of symptoms and treatment, emergency follow-up procedures, and the proper documentation and storage of medication. Such trained, unlicensed designated school personnel shall be supervised by, and provided with immediate communication access to, a school nurse, physician, or other appropriate individual.

The Superintendent or designee shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

(cf. 4131 – Staff Development)

(cf. 4131 – Staff Development)

(cf. 4131 – Staff Development)

Legal Reference:

EDUCATION CODE

48980 Notification at beginning of term
 49407 Liability for treatment
 49408 Emergency information
 49414 Emergency epinephrine *auto-injectors* *delivery systems*
 49414.3 Emergency medical assistance; administration of medication for opioid overdose
 49414.5 Providing school personnel with voluntary emergency training
 49422-49427 Employment of medical personnel, especially:
 49423 Administration of prescribed medication for student
 49423.1 Inhaled asthma medication
 49480 Continuing medication regimen; notice
 BUSINESS AND PROFESSIONS CODE
 2700-2837 Nursing, especially:
 2726 Authority not conferred
 2727 Exceptions in general
 3501 Definitions
 4119.2 Acquisition of *auto-injectors* *delivery systems*
 4119.8 Acquisition of naloxone hydrochloride or another opioid antagonist
 HEALTH AND SAFETY CODE
 11362.7-11362.85 Medicinal cannabis
 CODE OF REGULATIONS, TITLE 5
 600-611 Administering medication to students
 UNITED STATES CODE, TITLE 20
 1232g Family Educational Rights and Privacy Act of 1974
 1400-1482 Individuals with Disabilities Education Act
 UNITED STATES CODE, TITLE 21
 812 Schedules of controlled substances
 844 Penalties for possession of controlled substance
 UNITED STATES CODE, TITLE 29
 794 Rehabilitation Act of 1973, Section 504
 COURT DECISIONS
 American Nurses Association v. Torlakson, (2013) 57 Cal.4th 570

Management Resources:

AMERICAN DIABETES ASSOCIATION PUBLICATIONS
Training Standards for the Administration of Epinephrine Auto-Injectors, rev. 2015
Glucagon Training Standards for School Personnel: Providing Emergency Medical Assistance to Pupils with Diabetes, May 2006
Legal Advisory on Rights of Students with Diabetes in California's K-12 Public Schools, August 2007
Program Advisory on Medication Administration, 2005
 NATIONAL DIABETES EDUCATION PROGRAM PUBLICATIONS
Helping the Student with Diabetes Succeed: A Guide for School Personnel, June 2003
 WEB SITES
 CSBA: <http://www.csba.org>
 American Diabetes Association: <http://www.diabetes.org>
 California Department of Education: <http://www.cde.ca.gov/ls/he/hn>
 National Diabetes Education Program: <http://www.ndep.nih.gov>
 U.S. Department of Health and Human Services, National Institutes of Health, Blood Institute,
 asthma information: <http://www.nhlbi.nih.gov/health/public/lung/index.htm#asthma>

Board Adopted: Jun 24, 2021