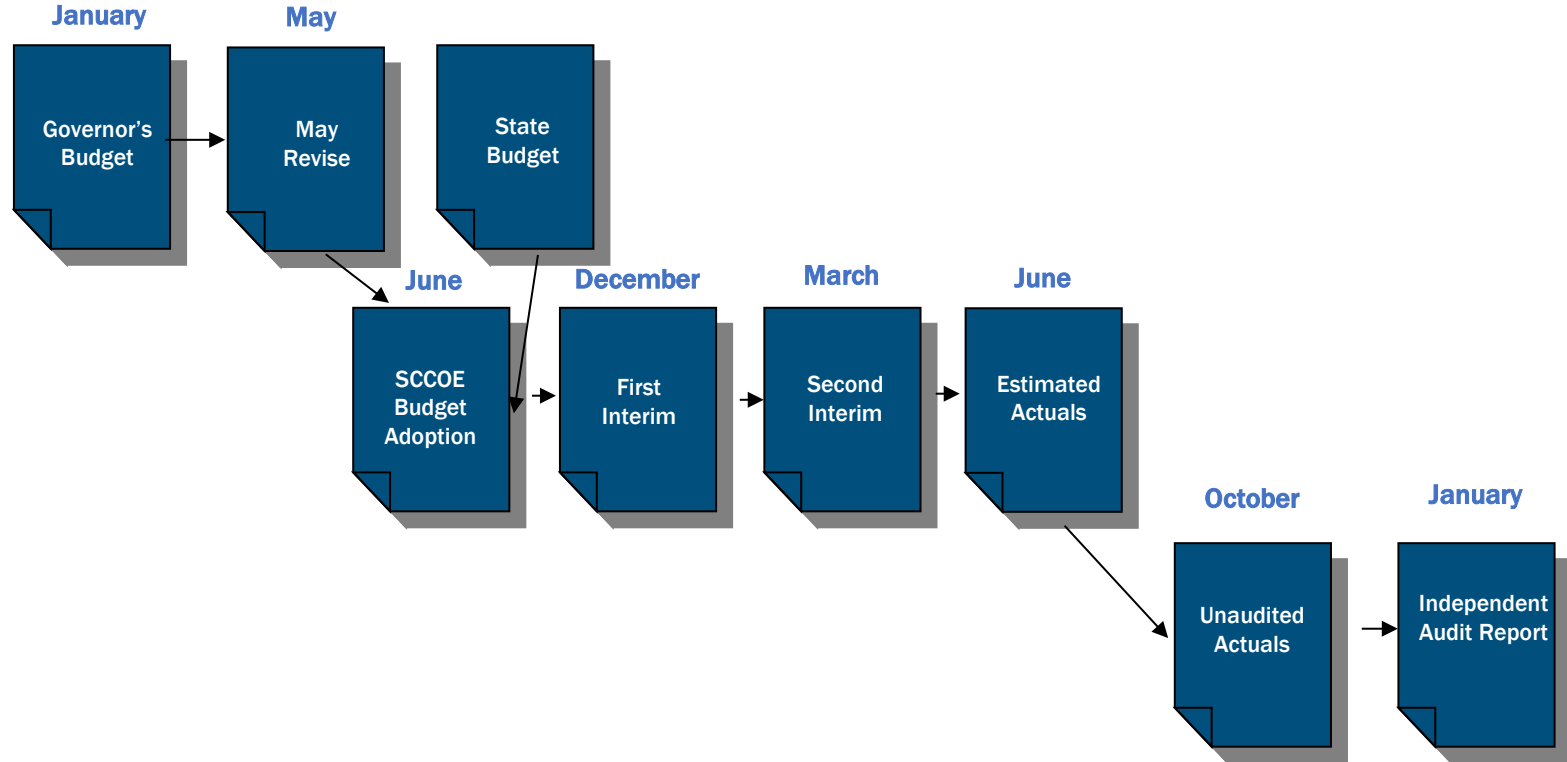


County School Services Fund Budget

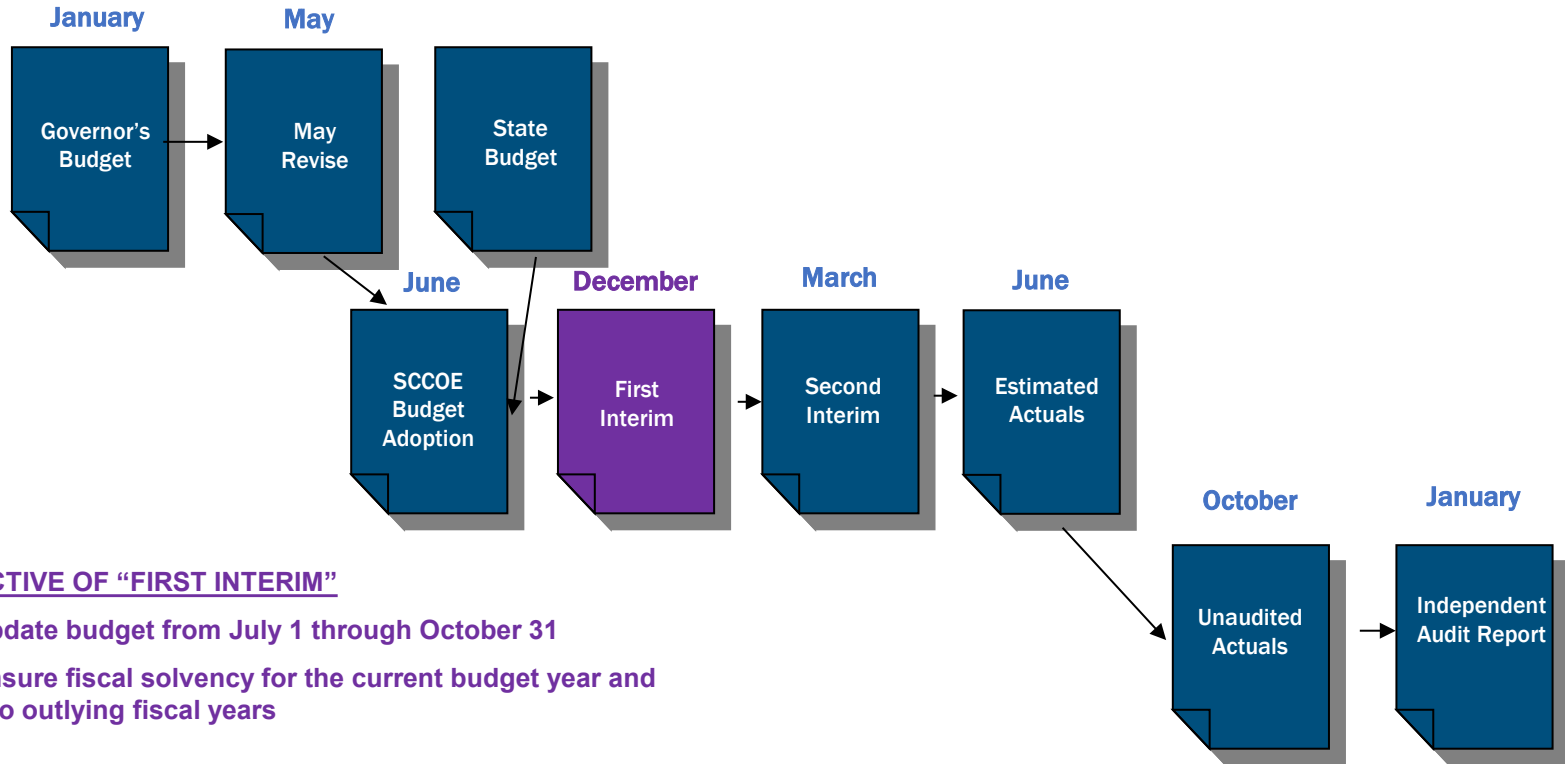
2025-2026 First Interim Report

December 17, 2025

Budgeting and Financial Reporting A Two-Year Process



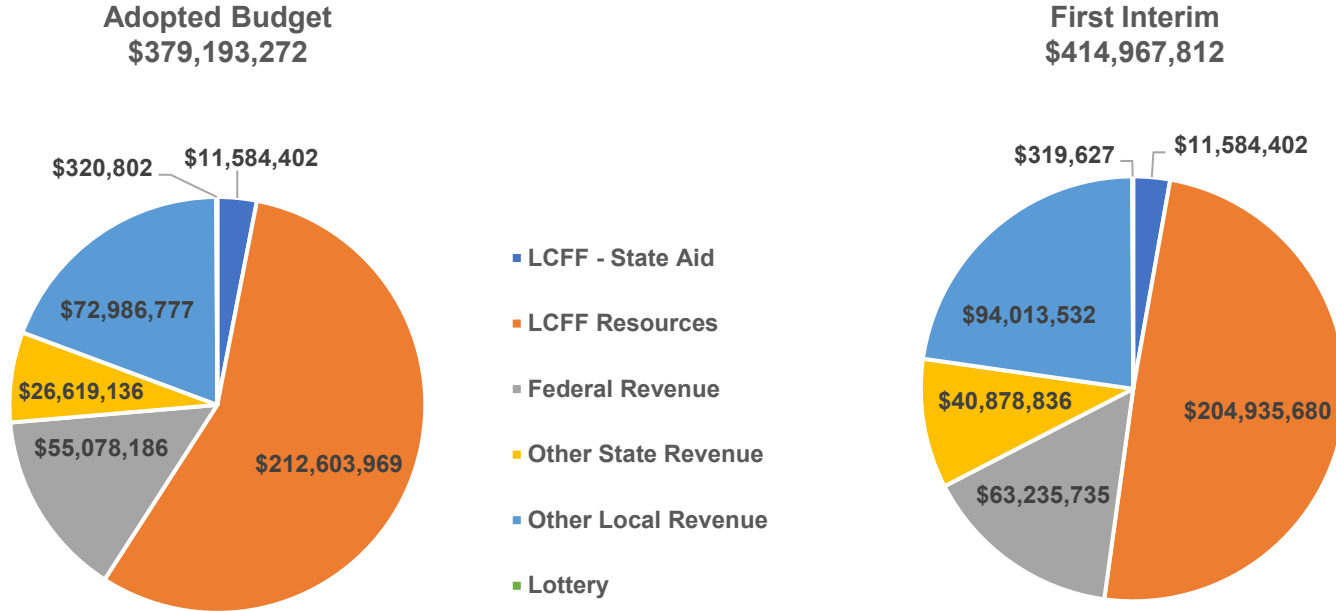
Budgeting and Financial Reporting A Two-Year Process



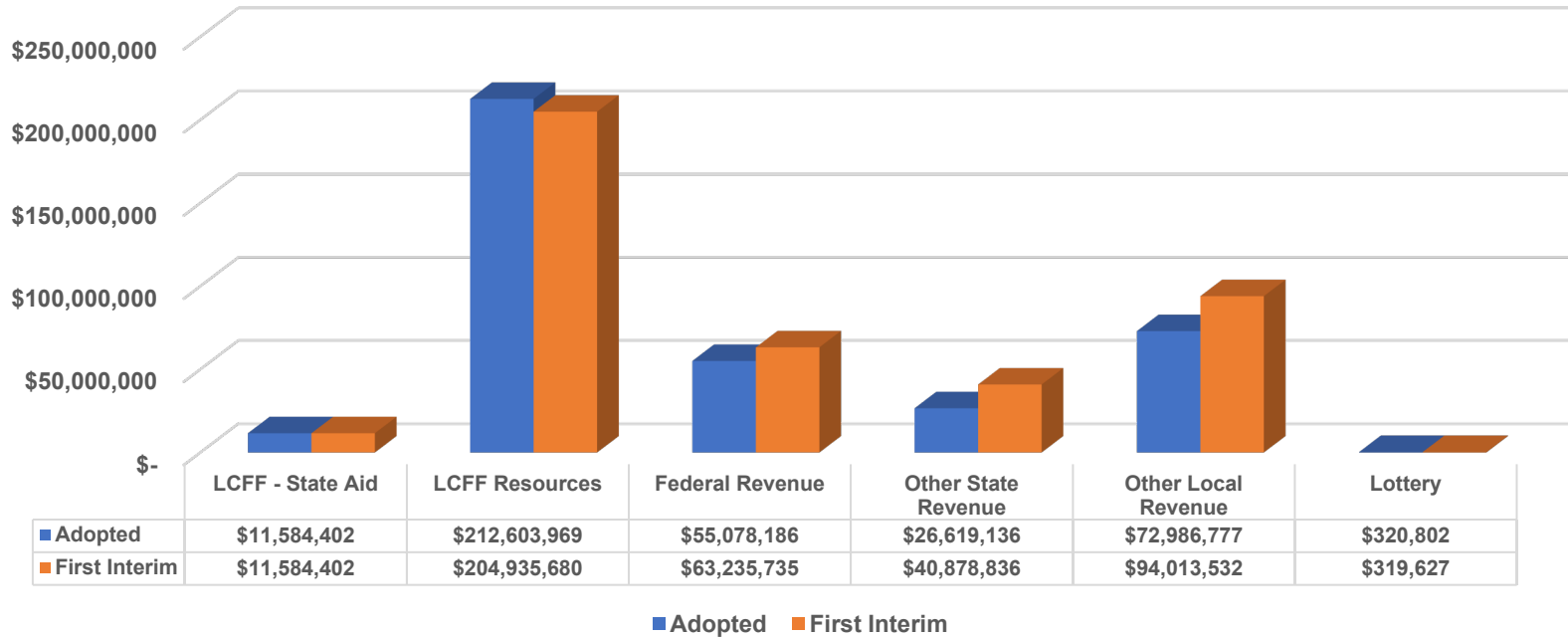
OBJECTIVE OF "FIRST INTERIM"

- Update budget from July 1 through October 31
- Ensure fiscal solvency for the current budget year and two outlying fiscal years

County School Service Fund Combined Unrestricted and Restricted Revenues 2025-26 – First Interim



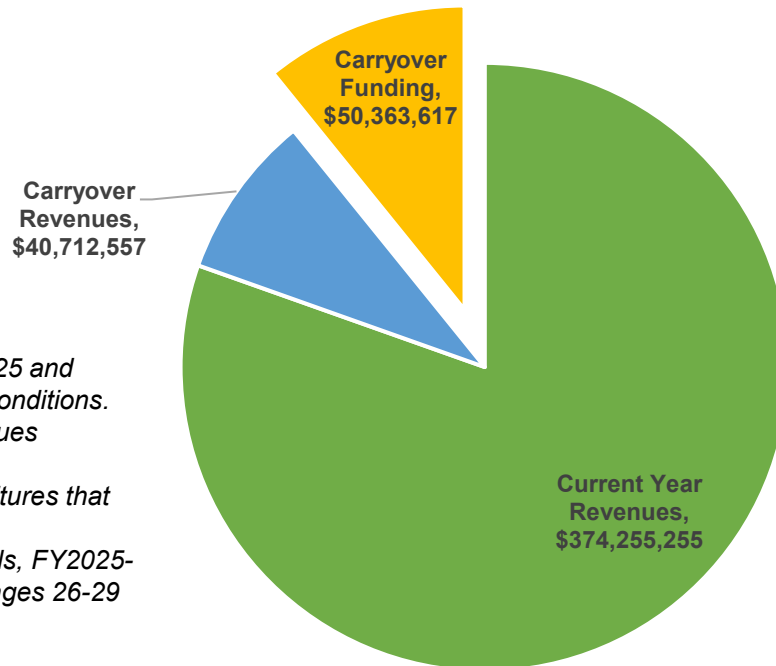
County School Services Fund Combined Unrestricted and Restricted Revenues 2025-26 First Interim



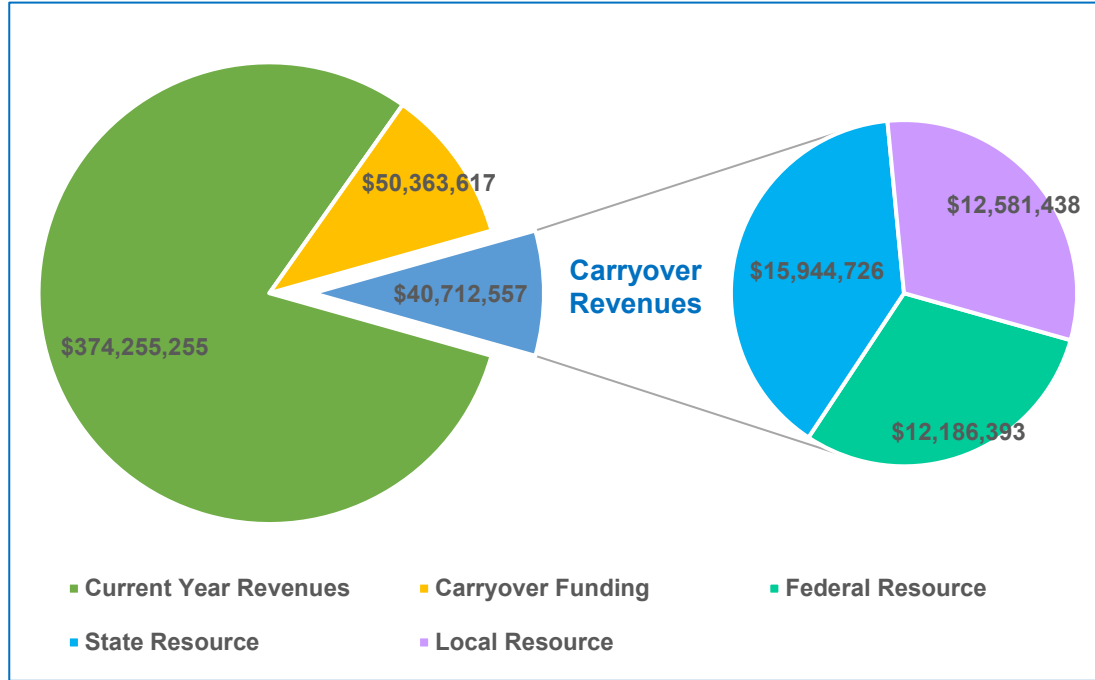
County School Service Fund Combined Unrestricted and Restricted Revenues 2025-26 – First Interim

First Interim Funding Sources

- *Carryover Revenues are unearned revenues from FY2024-2025 and allowed to carry over to FY2025-2026 per funding terms and conditions.*
- *Carryover Revenues + Current Year Revenues = Total Revenues \$414,967,812*
- *Carryover Funding is the use of fund balance to cover expenditures that exceed Total Revenues.*
- *Reference: Carryover Revenues and Carryover Funding Details, FY2025-26 First Interim Financial Report Book, Pages 21-24 – PDF Pages 26-29*



County School Service Fund Carryover Revenues 2025-26 – First Interim



Reference: Carryover Revenues Details, FY2025-26 First Interim Financial Report Book, Pages 21-22 – PDF Pages 26-27

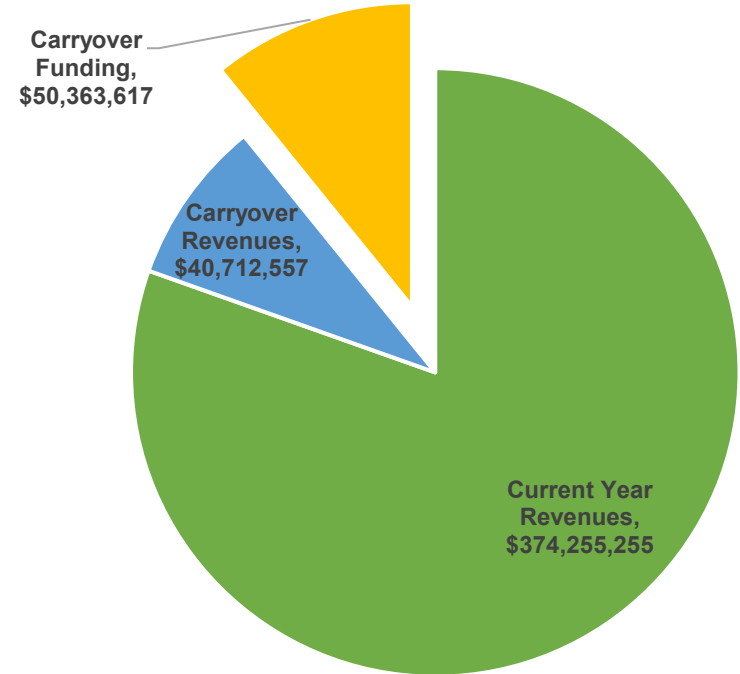
SANTA CLARA COUNTY OFFICE OF EDUCATION DETAILS OF CARRYOVER REVENUES* COUNTY SCHOOL SERVICE FUND (FUND 01) 2025-26 First Interim				
*Carryover Revenues are unearned revenues from FY2024-2025 and allowed to carry over to FY2025-2026 per funding terms and conditions.				
Resource Code	Description	Adopted (\$)	First Interim (\$)	Changes (\$)
FEDERAL RESOURCE				
3010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	-	202,837	202,837
3025	ESEA (ESSA): Title I, Part D, Subpart 2, Local Delinquent Programs	-	248,058	36,939
3182	ESEA: ESSA School Improvement (CSI) Funding for LEAs	1,263,573	1,586,014	322,441
3183	ESEA: ESSA School Improvement (CSI) funding for COEs	335,032	450,622	115,590
3310	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	-	11,943	11,943
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	-	5,420	5,420
3395	Special Ed: Alternate Dispute Resolution, Part B, Sec 611	-	63,189	63,189
4035	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	-	39,425	39,425
4127	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	-	43,514	43,514

- Carryover Revenues are unearned revenues from FY2024-2025 and allowed to carry over to FY2025-2026 per funding terms and conditions.
- Carryover Revenues + Current Year Revenues = Total Revenues **\$414,967,812**

County School Service Fund Carryover Funding 2025-26 – First Interim

- *Carryover Funding is the use of fund balance to cover expenditures that exceed Total Revenues.*
- *Reference: Carryover Funding Details, FY2025-26 First Interim Financial Report Book, Pages 23-24 – PDF Pages 28-29*

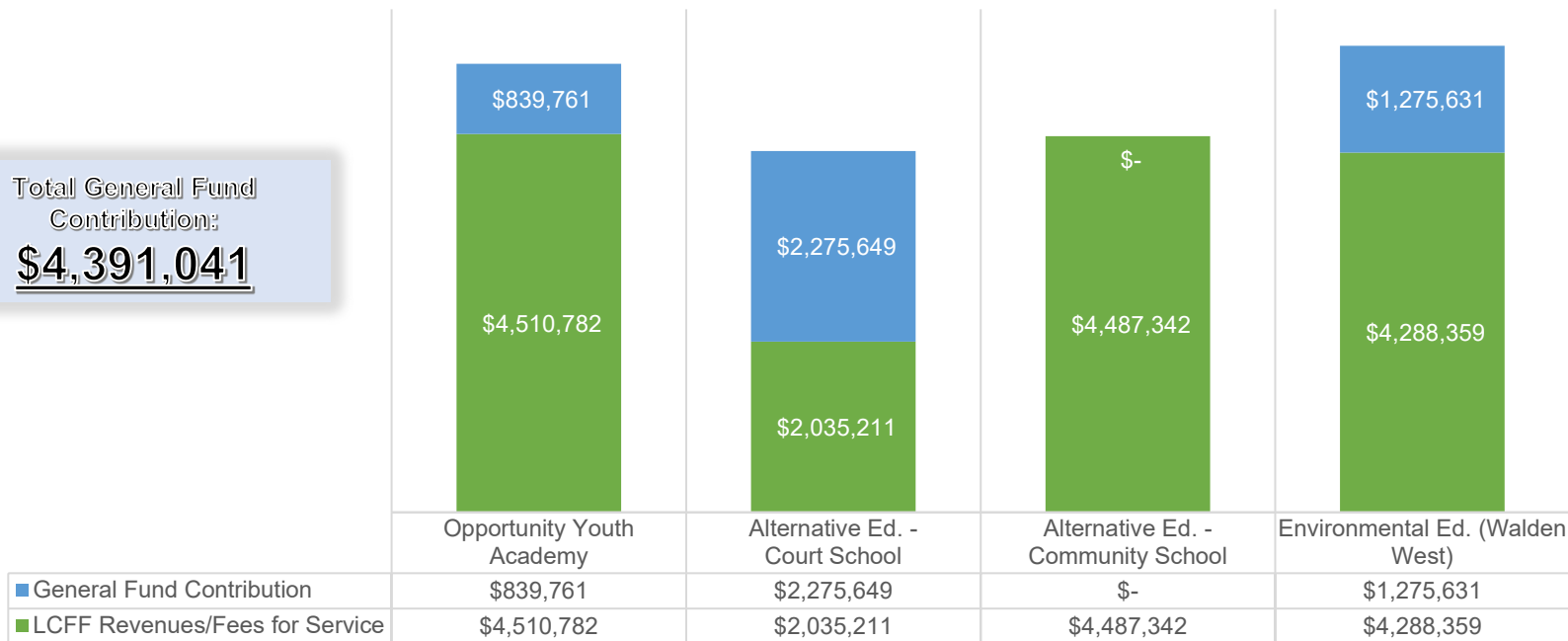
Unrestricted Resource - Funding for a Designated Purpose	Amount
Differentiated Assistance	\$ 4,146,818
Technology & Data Services	5,199,904
Alternative Education – Court Schools	162,414
Alternative Education – Community Schools	401,005
Medi-Cal Administrative Activities	414,819
State Lottery	103,994
Deferred Maintenance/CYBHI/Other	1,587,213
Restricted Resource - Funding for a Specified Purpose	
State Resource	7,685,471
Local Resource	30,661,979
Total	\$ 50,363,617



County School Service Fund Contribution from General Fund 2025-26 – First Interim

Total General Fund
Contribution:

\$4,391,041



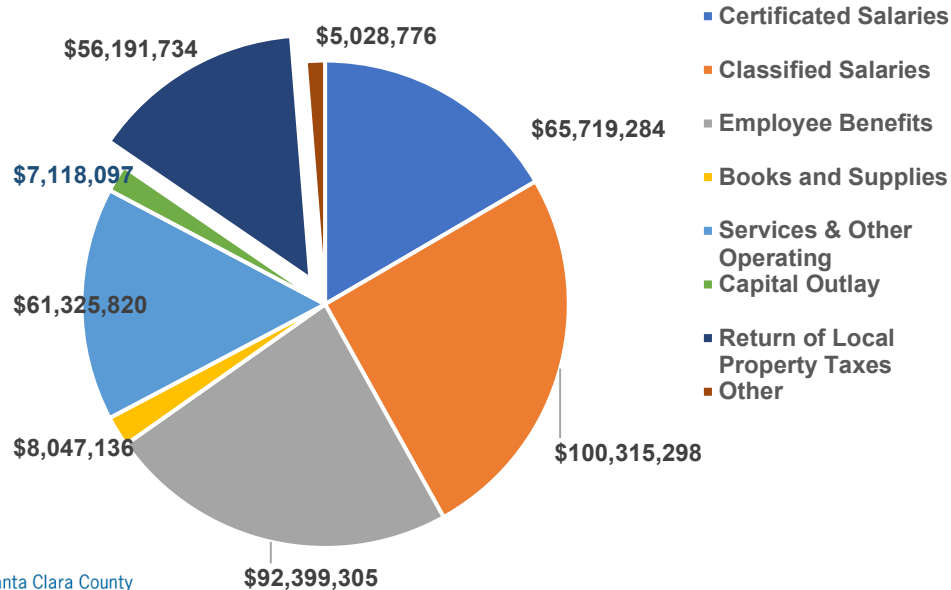
- The FY2025-26 estimated contribution from General Fund remains the same from the Adopted Budget.
- The FY2025-26 General Fund contribution to Alternative Education – Court School reflects the amount before the program transfers \$194,269 to the Special Education program
- The FY2025-26 LCFF Revenues/Fees for Services for Opportunity Youth Academy include \$11,422 for Mandated Cost Reimbursement grant.

County School Service Fund

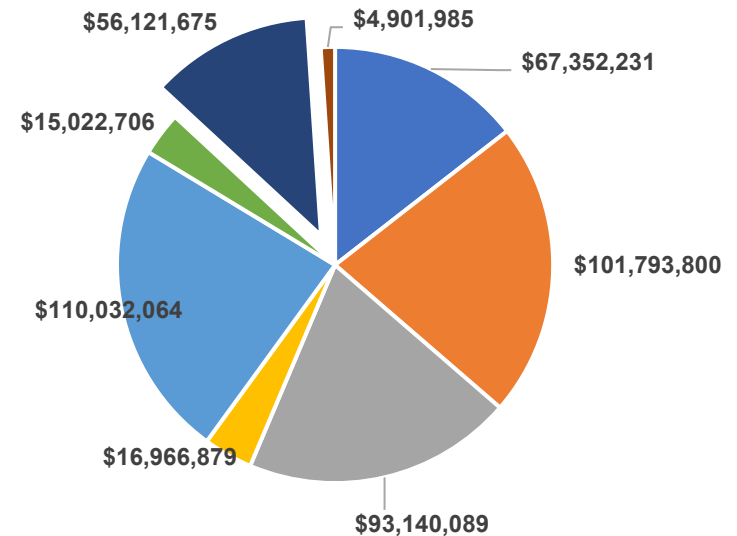
Combined Unrestricted and Restricted Expenditures

2025-26 – First Interim

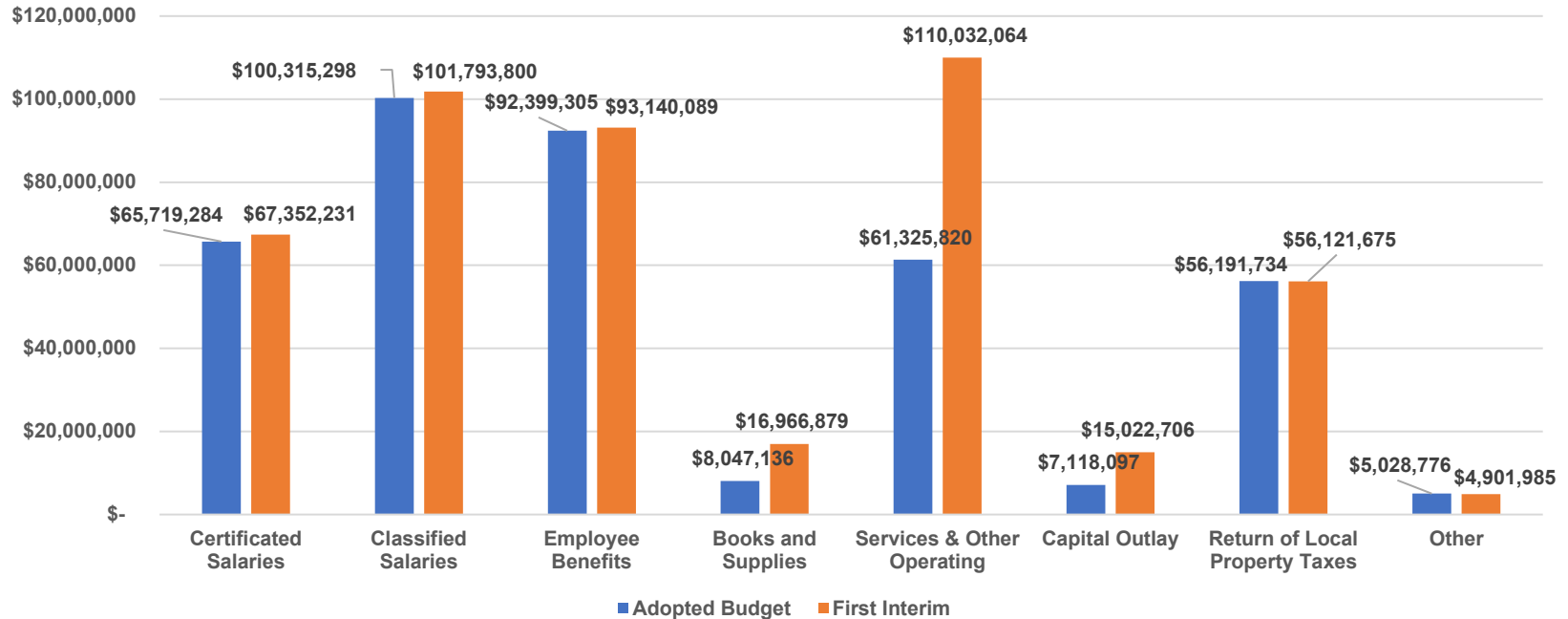
Adopted Budget
\$396,145,450



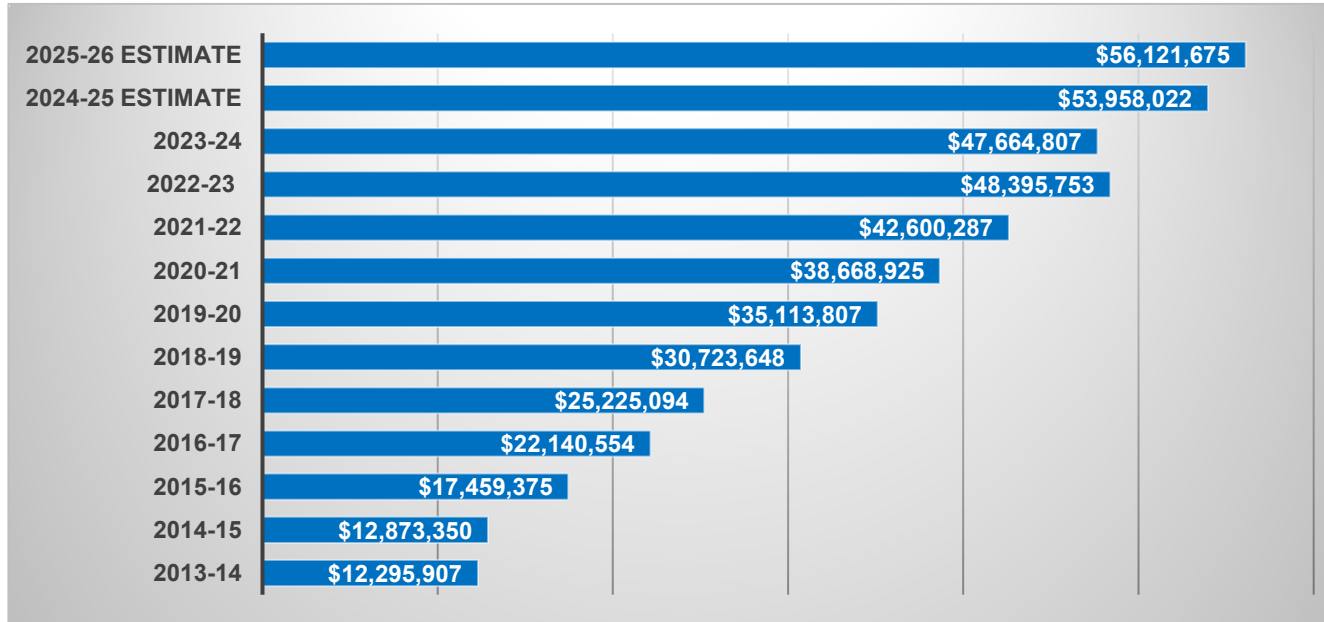
First Interim
\$465,331,429



County School Service Fund Combined Unrestricted and Restricted Expenditures 2025-26 – First Interim

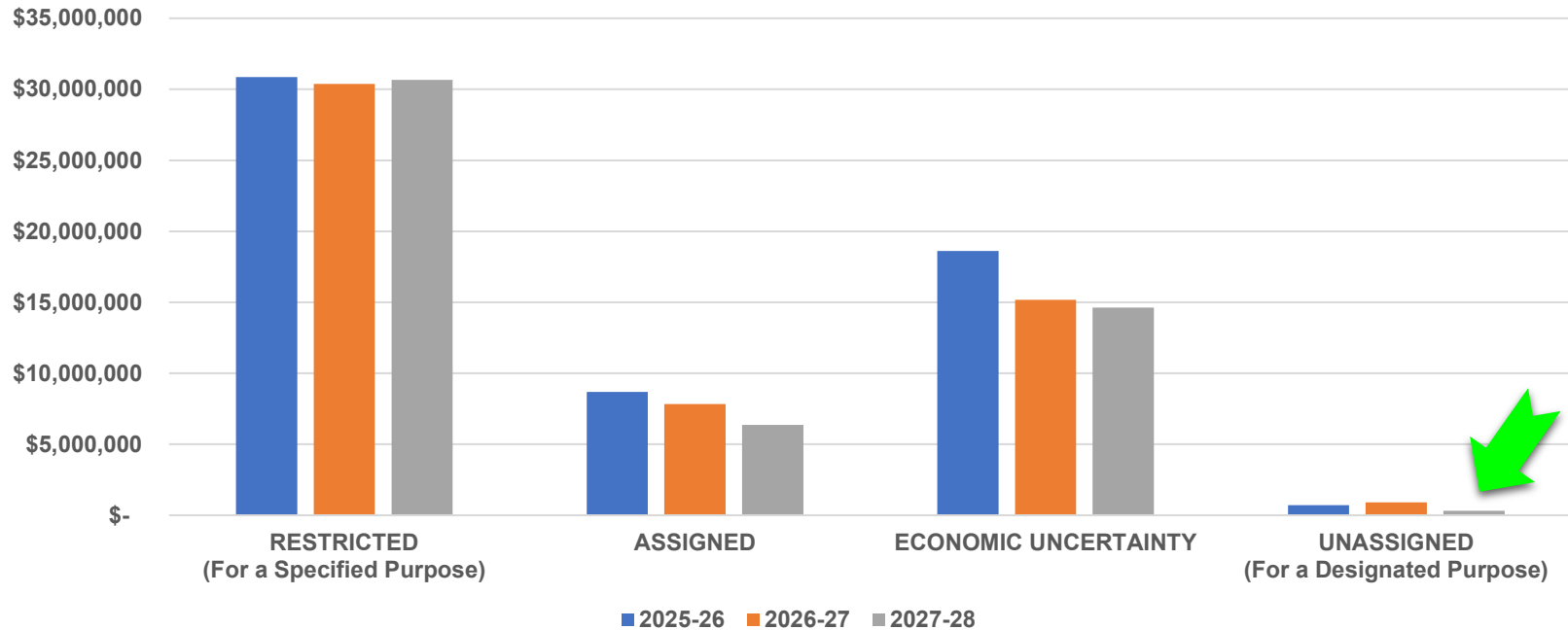


2025-26 County School Service Fund Return of Local Property Taxes

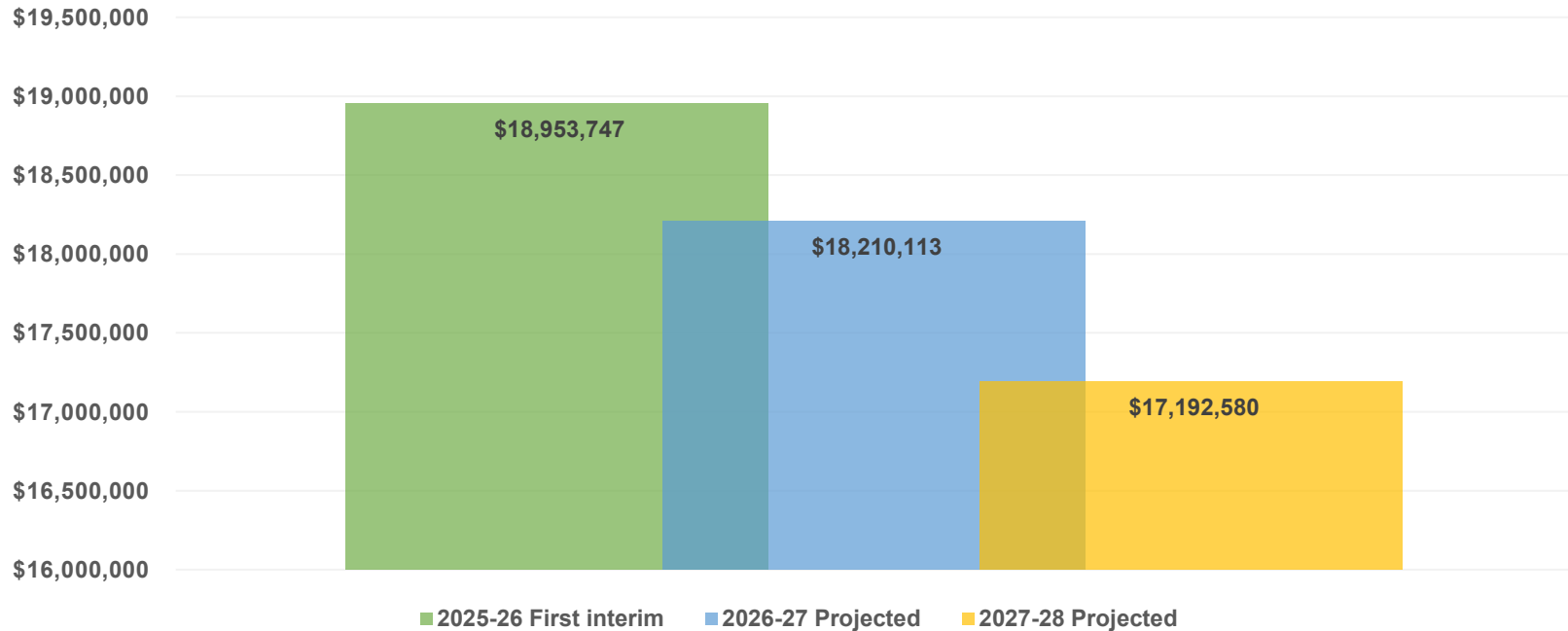


- Pursuant to Education Code section 2575(e) and 2578, estimated local property taxes to be returned to the state for 2024-25 is \$53.96M, for 2025-26 is \$56.12M, and for 2026-27 is \$55.43M.
- Total Return of Local Property Taxes remitted to the State Controller to date is \$333,161,507.

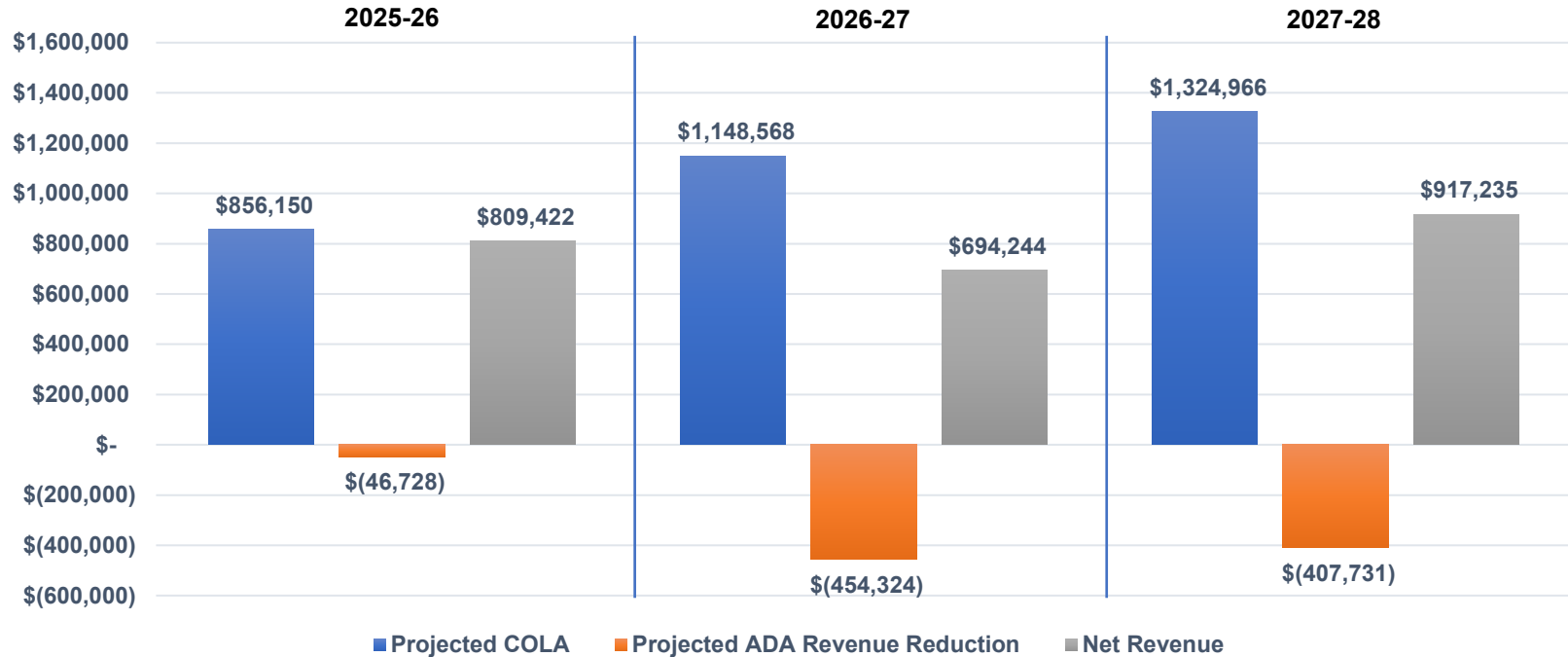
2025-26 County School Services Fund Multi-Year Projections



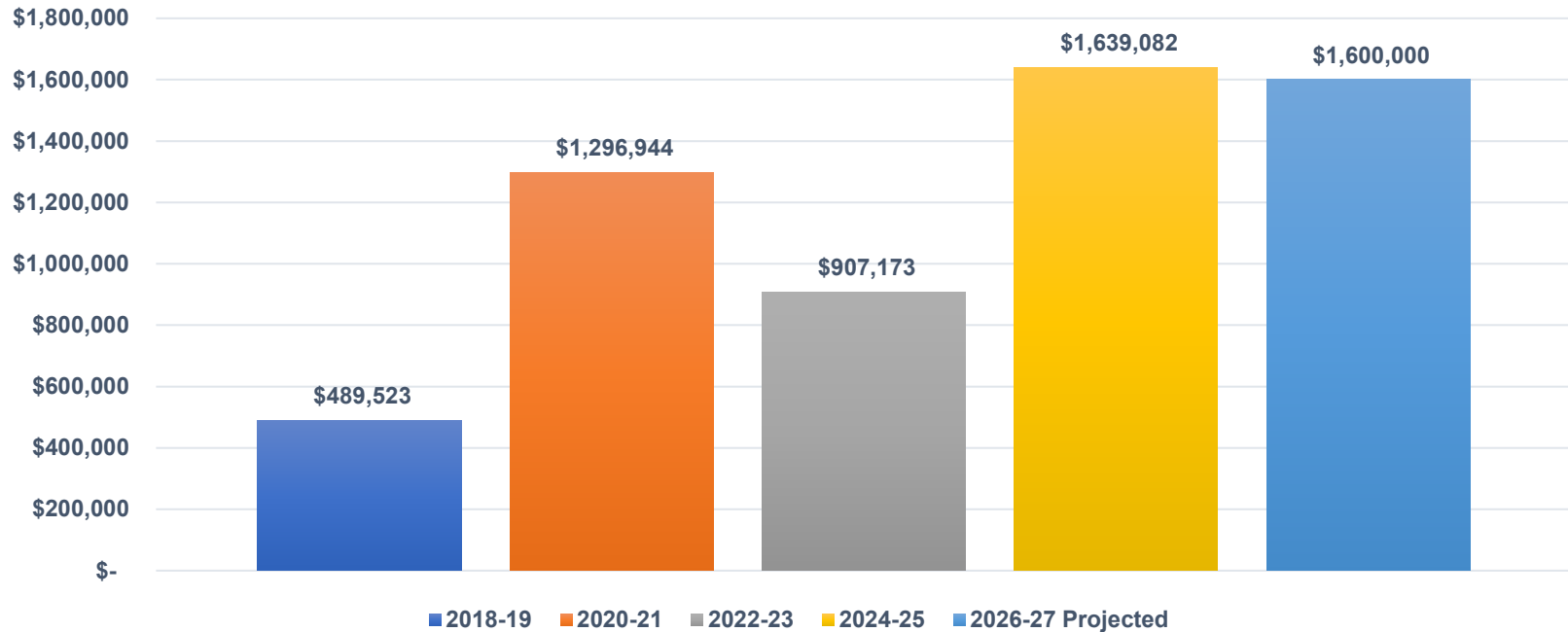
2025-26 County School Services Fund General Fund Indirect Cost Recovery Multi-Year Projections



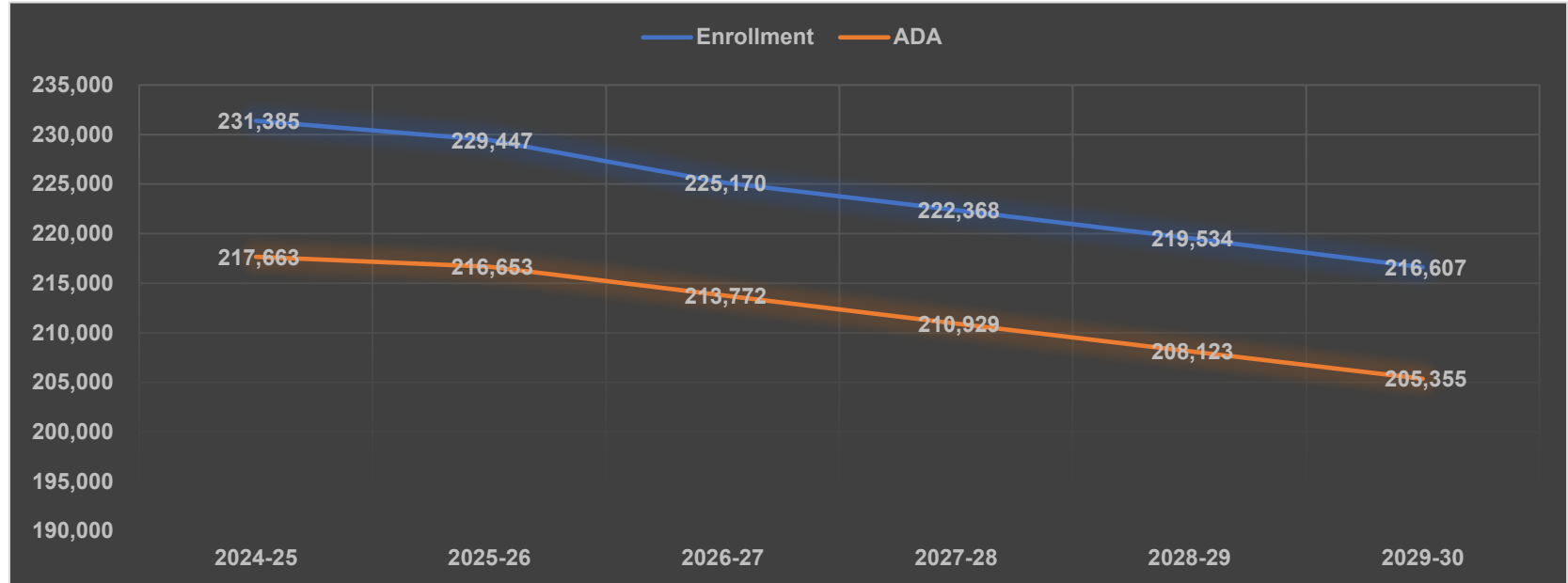
Cost-of-Living Adjustment (COLA) & Average Daily Attendance (ADA) Revenue Reductions Multi-Year Projections



Summary of Election Costs 2018-2019 to Projected 2026-27

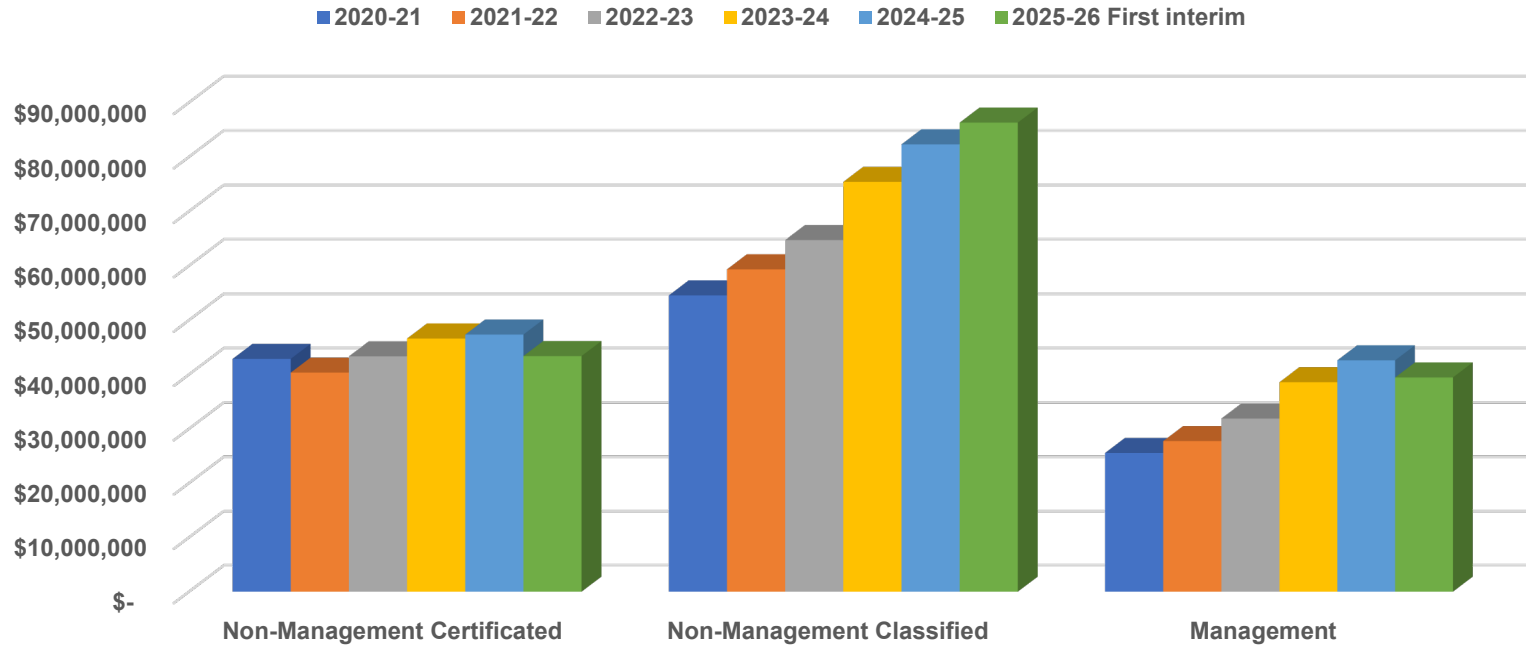


Santa Clara County K-12 Projected Enrollment & Average Daily Attendance (ADA)

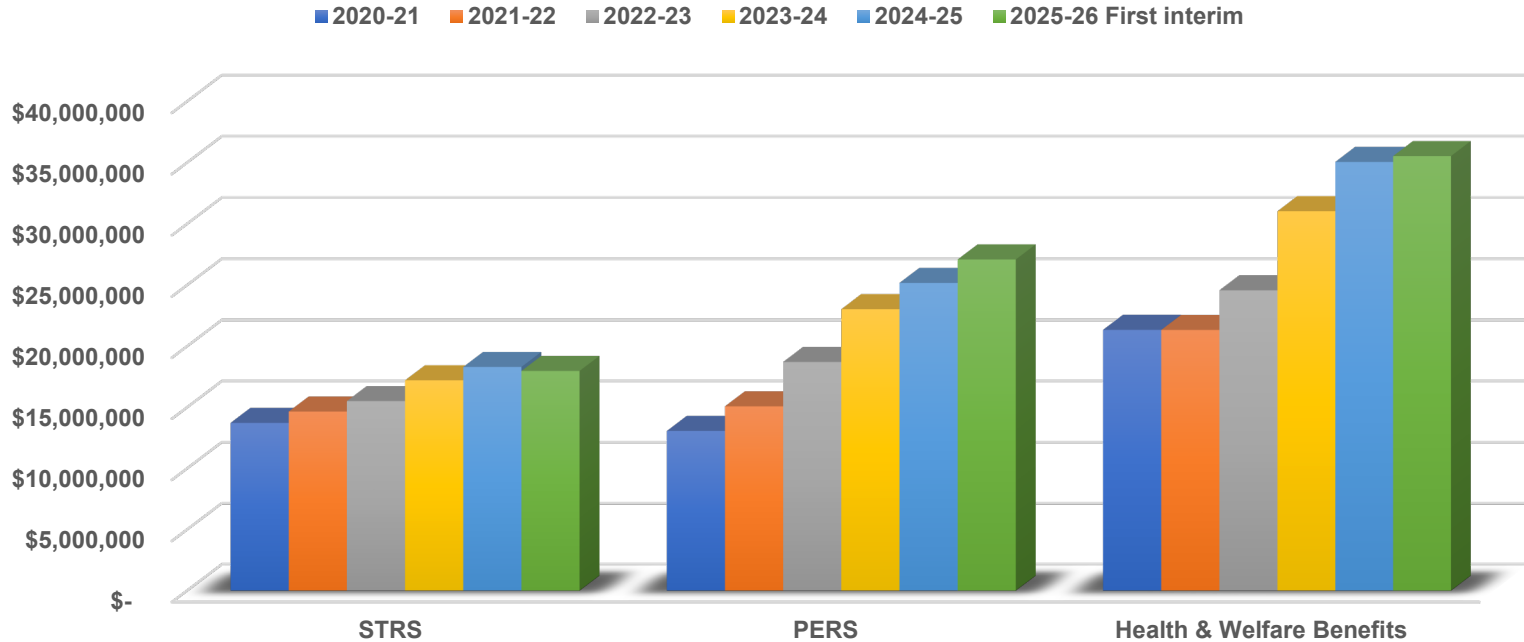


- Reference: California Public K-12 Graded Enrollment and High School Graduate Projections by County
— 2025 Series, California Department of Finance
<https://dof.ca.gov/forecasting/demographics/public-k-12-graded-enrollment/>

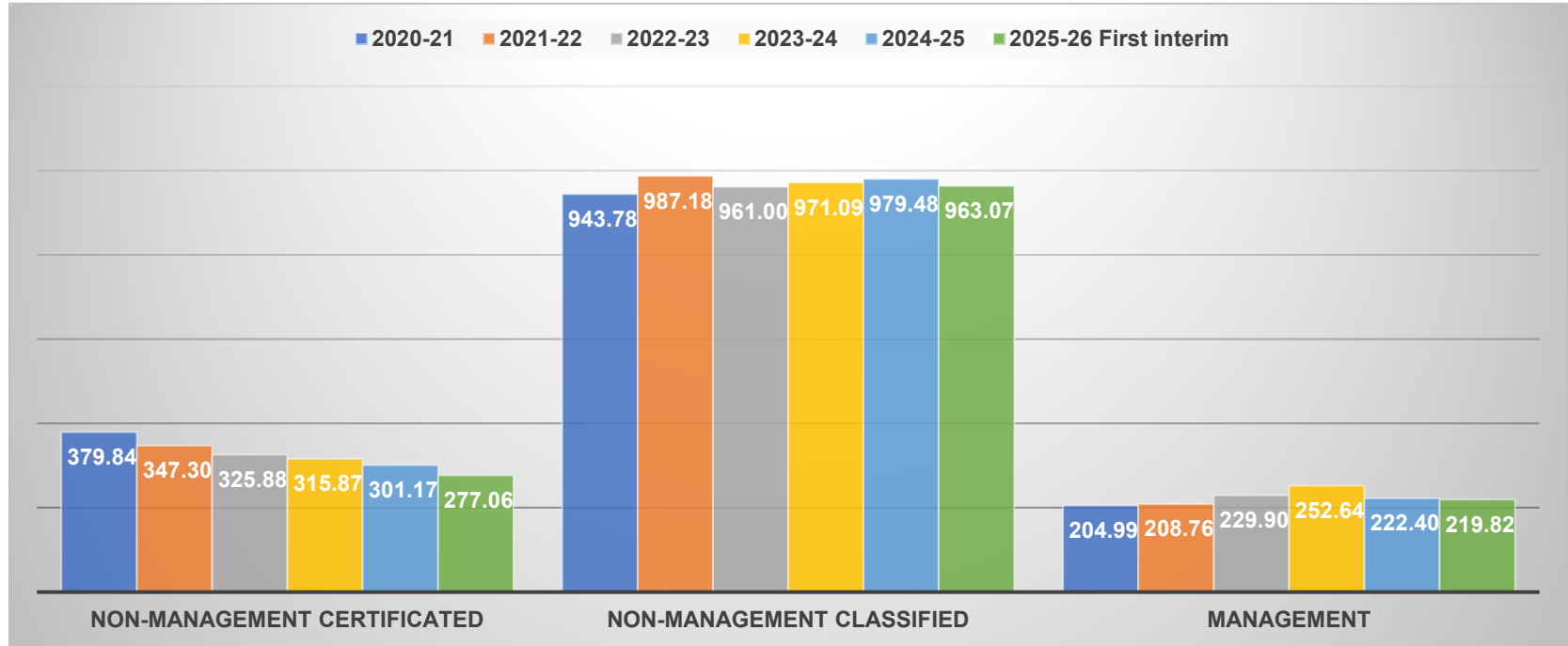
County School Service Fund Historical Employee Salaries Costs (FY2020-21 to FY-2025-26)



County School Service Fund Historical Employee Benefits Costs (FY2020-21 to FY-2025-26)



County School Service Fund Historical Full-Time Equivalent (FTE) Count (FY2020-21 to FY-2025-26)



***Notes:**

- FTEs Count as of May 31 for fiscal years 2020-21 through 2024-25
- 2025-26 First interim FTEs count per Position Control as of October 28, 2025.

Summary

Good News:

- Maintaining Positive Certification: Able to meet obligations for the current and next two fiscal years.
- SCCOE continues to pursue and leverage grant opportunities, contracts, and community, county, and state partnerships to maximize our financial capacity and strengthen services.
- Conservative and continue to be fiscally prudent to ensure fiscal stability.

Challenges:

- Declining student enrollment and lower average daily attendance (ADA) in school districts and SCCOE programs.
- Continued escalation in operational and program costs that places sustained pressure on the SCCOE's budget and limits flexibility in addressing emerging needs.
- Uncertainty in the state's economic outlook in the current and next two fiscal years.



Santa Clara County
Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304
Dr. David M Toston, Sr., County Superintendent of Schools

2025-26
FIRST INTERIM
FINANCIAL
REPORT
Through October 31, 2025

Presented on
December 17, 2025

BUSINESS, FACILITIES, AND OPERATIONS DIVISION
INTERNAL BUSINESS SERVICES
BUDGET OFFICE
(408) 453-6623 MC 245

**SANTA CLARA COUNTY OFFICE OF EDUCATION
FIRST INTERIM FINANCIAL REPORT
2025-26**

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Santa Clara County Office of Education

Dr. David M. Toston, Sr.
County Superintendent of Schools

The Superintendent's Executive Summary to the Board of Trustees for the First Interim Financial Report of the 2025-2026 School Year

Background: Why we do a First and Second Interim?

Education Code Section 1240 requires county offices of education submit two reports to the County Board during each fiscal year. The first interim report reflects actual revenues and expenditures for the period of July 1 through October 31 and includes any updates to budget projections for the remainder of the fiscal year and two subsequent fiscal years. The second report, second interim, reflects actual revenues and expenditures from July 1 through January 31 and includes any updates to budget projections for the remainder of the fiscal year and two subsequent fiscal years.

Introduction: What is the SCCOE's Budget Picture?

As a result of the Local Control Funding Formula (LCFF), the Santa County Office of Education (SCCOE) has been flat funded and has received the same amount of revenue for county services from the state annually since 2012-2013. SCCOE is also a basic aid county office that is required to return local property taxes in excess of the funding received under the Local Control Funding Formula to the state pursuant to Education Code section 2575(e) and 2578. Since the implementation of the Local Control Funding Formula in fiscal year 2012-2013, the Return of Local Property Taxes has significantly increased from \$12.2 million in fiscal year 2012-2013 to \$47.6 million in fiscal year 2023-2024 and is projected to be approximately \$56.1 million as of First Interim. To date the SCCOE has returned \$333 million over the past 11 years to the State Controller.

In the June 2022-2023 State Enacted Budget, Proposition 98 General Funding was approved statewide to support the augmentation of the LCFF funding formula for the county offices of education that have been flat funded since the implementation of LCFF, which would also allow for annual cost-of-living adjustment (COLA) increases. Unlike school districts, county offices of education would only receive the annual COLA on the County Mandated Operations portion of their budget for mandated services such as Alternative Education Court Schools and AB1200 fiscal oversight for local school districts and county board of education authorized charter schools, which for the SCCOE represents 29% of the overall 2025-2026 County School Services Fund Budget and includes the Return of Local Property Taxes portion which is 15%. The COLA for fiscal year 2025-2026 is 2.30%. The augmentation of the LCFF Funding Formula to receive a COLA resulted in the SCCOE's County Mandated Operations funding being impacted by year over year decreases in countywide ADA and is projected to reduce the annual amount of County Mandated Operations funding received annually.

Approximately three quarters of the Office's budget is restricted for specific purposes or uses. Most of these restricted funds are generated from fees for services from the 31 K-12 school districts in Santa Clara County and other local educational agencies for important programs such as special education, early education, alternative education, workshops, and professional services. However, over the last few years, operating expenditures such as utilities and pension costs are continuing to rise at a level that exceeds revenues and is unsustainable. This has caused ongoing pressures within the budget that requires diligence and proactive management. It also requires sensitivity to the financial impact on the school districts who fund many of the programs offered by the SCCOE and face fiscal challenges and limitations. Additionally, declining enrollment trends adversely impact both the SCCOE and its districts.

Through partnership, advocacy, and the hard work and expertise of staff, the SCCOE has been awarded a number of grants and contracts for key initiatives such as: Behavioral Health Student Services Act Universal Screening and Sustainability agreement with the Santa Clara County to provide support services that would increase mental health prevention, early intervention, and direct service opportunities for student and families at school sites; Ending California's Tobacco Epidemic in Every Community grant to accelerate momentum toward ending California's tobacco epidemic through policy, system and environmental change strategies; California Community School Partnership Program (CCSPP) Regional Technical Assistance Centers (R-TAC) grant that provide regional technical assistance such as behavioral intervention systems, multi-tiered systems of support, school safety, restorative justice, and mental health in schools to current and future grantees in the Bay Area region; Serving as Service Regional Co-Lead for the California's 2024 Mathematics Professional Learning Partnership (MPLP) Grant Program and a member of the MPLP Grant Program Steering Committee; Artspiration Hewlett Grant to support the Artspiration countywide arts education initiative; and other important efforts that align with Santa Clara County Board of Education priorities as well as SCCOE mission and goals.

Highlights for First Interim:

- First interim reporting reflects a positive certification, meaning that the SCCOE will meet its financial obligations for the current and two subsequent fiscal years.
- Restricted revenues of approximately \$2.7 million in new grants and contracts are designated solely for specific actions and deliverables.

Conclusion: Next Steps

We remain committed to allocating resources where they will have the greatest impact and to advancing equity, diversity, inclusion, and meaningful partnerships across public education. As we continue aligning our personnel, programs, partnerships, and resources, our focus remains on meeting the evolving needs of students, schools, and communities throughout our county with both effectiveness and agility. The SCCOE is fiscally solvent, and maintaining this stability requires ongoing fiscal discipline through strategic, data-informed investments. We will continue to pursue and leverage grant opportunities, contracts, and community, county, and state partnerships to maximize our financial capacity and strengthen services. To ensure our budget remains transparent, inclusive, and responsive, we will continue to provide clear and accessible information that promotes understanding and accountability while maintaining open channels for feedback. Together, these practices strengthen our stewardship of public resources and reinforce our commitment to achieving positive outcomes for all students.

Sincerely,

A handwritten signature in blue ink, appearing to read 'David M. Toston, Sr.', with a stylized flourish at the end.

Dr. David M. Toston, Sr.
County Superintendent of Schools

SANTA CLARA COUNTY OFFICE OF EDUCATION

FIRST INTERIM FINANCIAL REPORT

2025-2026

INTRODUCTION

Education Code Section 1240(l)(1)(A)(B) requires that the County Office of Education submit two reports during the fiscal year to the County Board of Education. The first report shall cover the actual revenues and expenditures of the County Office of Education for the period from July 1 through October 31, and update projections for the balance of the year. The second report shall cover the period ending January 31, and update projections for the balance of the year. Both reports shall be reviewed by the County Board of Education and approved by the County Superintendent no later than 45 days after the close of the period being reported.

The information presented in this document covers the financial and budgetary status of the County Office of Education for the period ending October 31, 2025, and is referred to as the First Interim Financial Report. The information is used to determine if the county office is able to meet its financial obligations for the remainder of the current fiscal year and the two subsequent fiscal years. Assumptions are used in preparing the First Interim report and the Multi-Year Projections.

The County School Service Fund (CSSF), which is the Santa Clara County Office of Education's main operating fund, consists of unrestricted and restricted funds. Unrestricted funds are used for a designated purpose and Restricted funds are earmarked for specific purposes that are subject to restrictions imposed by the grantor. As of First Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$58.9 million. Of this amount, \$18.6 million is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$39.6 million is assigned for specific purposes. The remaining unassigned amount is approximately \$0.7 million.

FIRST INTERIM BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS FISCAL YEAR 2025-26

Revenue Assumptions

1. Lottery revenues are projected as follows:
 Unrestricted at \$190 per Average Daily Attendance (ADA); \$223,269
 Restricted Proposition 20 at \$82 per ADA; \$96,358
 No Cost-Of-Living Adjustment (COLA) applied to FYs 2026-27 and 2027-28.
2. Community School estimated ADA, percentage of English Learners, Free and Reduced-Price Meals (FRPM) and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	87.65%/37.65%
Estimated ADA	120
Base Grant (per ADA)	\$16,951.92
Supplemental / Concentration (per ADA)	\$5,933.17

3. Institution/Court School estimated ADA, percentage of English Learners, Free and Reduced-Price Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	47
Base Grant (per ADA)	\$16,951.92
Supplemental (per ADA)	\$5,933.17
Concentration (per ADA)	\$2,966.59

4. Opportunity Youth Academy's (OYA) estimated ADA is 60 Probation Referred and 200 District of Residence (DOR). The probation referred ADA is part of the SCCOE LCFF entitlement calculation and district of residence ADA is funded with Charter Schools in Lieu of Property Taxes, and state aid. Below are the Base, Concentration and Supplemental per ADA amounts for the probation referred:

Estimated EL/FRPM/Foster Youth %	87.65%/37.65%
Estimated ADA	60
Base Grant (per ADA)	\$16,951.92
Supplemental / Concentration (per ADA)	\$5,933.17

5. SCCOE and OYA have elected to receive mandate funding under the Mandated Cost Block Grant and the estimated amount budgeted is \$332,770 for SCCOE and \$11,422 for Opportunity Youth Academy Charter.
6. Interest income is projected to be \$3,500,000.

7. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$33.4K for Alternative Education and approximately \$52K for the OYA.
8. Commencing on FY 2023-24, the County Non-Juvenile Court (Community School) and the Juvenile Court Schools ADA are funded using the “greater of current year, prior year or 3-prior year average”. The Community School funded ADA is based on current year projections which is at 120 and Court School funded ADA is based on 3-prior year average of 68.28. The table titled, “3-prior year ADA”, provides the ADA data for the three prior years to compute the 3-year average utilized for FY 2025-26 funded ADA of 68.28. The projected 3-year averages for 2026-27 and 2027-28 are lower due to lower projected ADA of 47.

3-Prior Year ADA			
Program	2022-23 ADA	2023-24 ADA	2024-25 ADA
Court School	72.07	67.78	70.99

Projected ADA			
Program	2025-26 Projected ADA	2026-27 Projected ADA	2027-28 Projected ADA
Court School	47	47	47

Projected Funded ADA			
Program	2025-26 Projected ADA 3-year average	2026-27 Projected ADA 3-year average	2027-28 Projected ADA 3-year average
Court School	70.99	61.92	55.00

9. \$5.9M of Redevelopment Agency Funds (RDA) revenue is budgeted for FYs 2025-26, 2026-27 and 2027-28.
10. The SCCOE will continue to provide General Fund support for the following programs:
 - a. Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2025-26 First Interim Budget	2026-27 Estimated	2027-28 Estimated
County Community Schools	\$0	\$0	\$0
Juvenile Court Schools	\$2,275,649	\$2,441,158	\$2,614,642
Total Alternative Education	\$2,275,649	\$2,441,158	\$2,614,642
Opportunity Youth Academy Charter	\$839,761	\$708,964	\$598,321

Total estimated revenues (excluding the support from General Fund stated in the previous table from the general fund) for Alternative Education programs and Opportunity Youth Academy Charter are:

Program	2025-26 First Interim Budget	2026-27 Estimated	2027-28 Estimated
County Community Schools	\$4,487,342	\$4,575,717	\$4,678,822
Juvenile Court Schools	\$2,035,211	\$1,849,079	\$1,714,877
Total Alternative Education	\$6,522,553	\$6,424,796	\$6,393,699
Opportunity Youth Academy Charter	\$4,499,360	\$4,672,495	\$4,832,274

b. Environmental Education and services in support to smaller districts:

Program	2025-26 First Interim Budget	2026-27 Estimated	2027-28 Estimated
Environmental Education	\$1,275,631	\$1,000,000	\$800,000
Services in Support to Smaller Districts	\$630,432	\$0	\$0
Total Alternative Education	\$1,906,063	\$1,000,000	\$800,000

c. Technology and Data Services Division:

Program	2025-26 First Interim Budget	2026-27 Estimated	2027-28 Estimated
Technology and Data Services	\$10,498,808	\$9,100,000	\$9,100,000

11. Reimbursement revenue for California Employers' Retiree Benefit Trust (CERBT) Fund is projected at \$1.66M, \$1.86M, and \$2.00M for FY2025-26, FY2026-27, and FY2027-28, respectively.
12. Countywide Average Daily Attendance (ADA) is projected to decrease annually by 1.33% based on the average decrease in the four (4) previous fiscal years and based on Santa Clara County K-12 Projected Enrollment from California Department of Finance.
Reference: California Public K-12 Graded Enrollment and High School Graduate Projections by County – 2025 Series (<https://dof.ca.gov/forecasting/demographics/public-k-12-graded-enrollment/>)
13. Estimated attrition rates are 1.44% for FY2025-26, 1.75% for FY2026-27, and 2% for FY2027-28.

Expenditure Assumptions

14. Salary and Health and Welfare Benefits are based upon negotiated contract changes that occurred in FY 2024-25.

Salary Increase	FY 24-25 Salary Increase		FY 25-26 Salary Increase	FY 26-27 Salary Increase
Association of County Educators/CA Teachers Association	Effective July 1, 2024	\$3,237 on salary schedule	TBD	TBD
Psychologists & Social Workers	Effective July 1, 2024	2.5%	TBD	TBD
Classified Non-Management	Effective September 1, 2024	2.5%	TBD	TBD
Management	Effective July 1, 2024	2%	TBD	TBD

SCCOE health and welfare benefit costs are based upon the following assumptions:

- All full-time employees are eligible to receive SCCOE's Employer Contribution for Health and Welfare benefits.
- Effective October 1, 2024, the SCCOE Employer contribution amount increased by 8.34% to \$1,844 per full-time employee.

Fiscal Year	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually	Increase in SCCOE Employer Contribution Monthly	Increase in SCCOE Employer Contribution Annually	Percentage Increase in SCCOE Employer Contribution
2023-24	\$1,702	\$20,424	\$114	\$1,368	7.20%
2024-25	\$1,844	\$22,128	\$142	\$1,704	8.34%
2025-26	\$1,844	\$22,128	TBD	TBD	TBD

Employer paid benefits also provide employees with dental, vision and life insurance benefits.

Employer Paid Benefits	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually
Delta Dental Buy Up	\$222.70	\$2,672.40
MES Vision	\$28.03	\$336.36
Life Insurance	\$2.50	\$30.00

The projected cost of employer paid health and welfare benefits is approximately \$25,167 annually per full-time employee.

15. STRS rate remains the same for FY2024-25 to FY2025-26 and the subsequent two fiscal years, at 19.10%. STRS on-behalf has been included in all three fiscal years estimated at \$6.26M annually. STRS rates are based on the School Services of California (SSC) Financial Projection Dartboard.
16. PERS rate is projected to decrease from 27.05% to 26.81% in FY 2025-26 and at an estimated cost of approximately \$27.1M in FY 2025-26. The rate will increase to 26.90% in FY 2026-27 for an estimated increase in cost of approximately \$91K, and to 27.8% in FY 2027-28 for cost increase of approximately \$909K. PERS rates are based on the School Services of California (SSC) Financial Projection Dartboard.
17. Based upon the latest actuarial study, adequate funding is available to cover Other Post-Employment Benefits (OPEB) costs for FY 2025-26 and therefore is not included in the multiyear projections for FY 2026-27 and FY 2027-28.
18. Estimated OASDI (Social Security), Unemployment Insurance (UI) and Medicare rates remain the same for FY 2025-26 and the two out years at 6.20%, .05% and 1.45%, respectively. Rates are based on the School Services of California (SSC) Financial Projection Dartboard.
19. Worker's Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Head Start, and Child Development, we allocate a rate of 3.00%. All other low incidence classifications are allocated at a rate of 1.03%. The above rates are included in the budget for FY2025-26 and multiyear projections.
20. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total County School Service Funds unrestricted expenditures. The budgeted contribution is \$4.08M for FY 2025-26 and estimated \$3.92M for FY 2026-27 and \$3.90M for FY 2027-28.
21. The SCCOE's internal approved FY 2025-26 standard indirect cost rate is 11.22%. The indirect cost rates (ICR) for FY 2025-26 and multiyear projections are as follows:

Program	2025-26 Indirect Cost Rate %	2026-27 Proposed Indirect Cost Rate %	2027-28 Proposed Indirect Cost Rate %
(a) All formula and non-competitive funding Programs except (b) – (g)	10.25%	10.25%	10.25%
(b) Child Development* (Fund 120)	7.25%	7.25%	7.25%
(c) Child Nutrition*	6.20%	6.20%	6.20%
(d) Head Start* (Fund 860)	10.39%	10.39%	10.39%
(e) SELPA (Fund 810)	5.5%	5.5%	5.5%
(f) Special Education** (Fund 820, 950)	7.75%	7.75%	7.75%
(g) Migrant Ed (Fund 870)	8%	8%	8%
All other funding categories apart from (a) – (g)	11.22%	10.41%	10.41%

*Grant agency restrictions require the indirect cost rates to be lower than SCCOE's approved indirect cost rate. **County Superintendent approval to charge a lower indirect cost rate lower than SCCOE's approved indirect cost rate.

22. Basic aid county offices of education are required to return local property taxes to the state under the current Education Code, section 2575(e) and 2578. Total Return of Local Property Taxes remitted to the State Controller to date is \$333,161,507 for fiscal years 2013-2014 through FY 2023-24. The FY 2025-26 estimated local property taxes to be returned to the state is budgeted at \$56.19M, \$55.27M for FY 2026-27 and \$54.13M for FY 2027-28.

Fiscal Year	Return of Local Property Taxes
2013-14	\$12,295,907
2014-15	12,873,350
2015-16	17,459,375
2016-17	22,140,554
2017-18	25,225,094
2018-19	30,723,648
2019-20	35,113,807
2020-21	38,668,925
2021-22	42,600,287
2022-23	48,395,753
2023-24	47,664,807
2024-25 estimate	53,958,022
2025-26 estimate	56,121,675
2026-27 estimate	55,427,431
2027-28 estimate	54,510,196
Total	\$553,178,831

*In compliance with CDE guidelines, the amounts represent the accrued amount from the prior fiscal year that will be remitted to the State Controller in the following fiscal year.

23. The Santa Clara County Board of Trustees compensation is \$1,228.63 per month and estimated to increase to \$1,290.06 effective January 2026 or \$15,112.14 for the fiscal year. Trustees are also eligible to receive Employer Health and Welfare benefits which is projected to cost \$25,136 per trustee.

Expenditure	2025-26 First Interim
Governing Board members stipend	\$ 105,785
Student Board Member Stipend	4,800
Maintenance, Operations & Other Support	1,678
Reg Personnel - Clerical	2,190
Other Specialists/Technicians	5,985
Customer Service (Tech/Applications)	5,985
Benefits	85,032
Supplies and Materials	2,546
Travel and Conferences	16,943
Mileage Reimbursement	2,000
Dues and Memberships	22,746
Rents, Leases and Repairs	501
Print Services	1,423
Contracted Services	43,805
Advertising	645
Caterers	13,250
Other operating expenses	761
Total	\$ 316,075

24. Personnel Commission budget for FY 2025-26:

Expenditure	2025-26 Budget*
Executive Assistant - Classified	\$136,331
Director - Classified	212,325
Other Management - Classified	164,360
Other Specialists/Technicians	291,337
Employee Benefits	428,006
Commissioner Benefits	31,155
Materials & Supplies	4,899
Travel & Conferences	5,611
Travel Recruitment	500
Mileage Reimbursement	312
Dues & Memberships	4,720
Print Services	2,777
Contract Services - Other	8,439
Commissioner Stipends	2,400
Advertising	33,336
Caterers	500
Contract Services - Other	3,200
Communications - Postage/Courier	100
Cell Phone Stipend Classified	960
Total	\$ 1,331,268

*Approval and adoption of the FY2025-26 Personnel Commission Budget was approved at the Personnel Commission meeting held on April 9, 2025.

County School Service Funds Balance/Reserves

25. SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$18,613,257 in FY 2025-26. Two percent is mandated by the State and an additional 2% per Board Policy #3100.
26. Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation, and construction of facilities for SCCOE purposes. This condition has not been met for FY 2025-26 but met in FY 2026-27 and FY 2027-28 for approximately \$1.2M each year.
27. The \$200K reserve for the Board's Legal Fees Designation is included in the FY 2025-26 budget and as an assignment of \$176k in FY 2026-27 and FY 2027-28.
28. Estimated election cost of \$1.6M is included in FY2026-27 projections.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2025-26 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2025	First Interim Budget 10/31/2025	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
A) REVENUES			
LCFF Sources	\$ 107,632,256	\$ 107,632,256	\$ -
Federal Revenues	-	-	-
Other State Revenues	651,636	650,461	(1,175)
Local Revenues	17,281,281	17,745,425	464,144
TOTAL REVENUES	125,565,173	126,028,142	462,969
B) EXPENDITURES			
Certificated Salaries	13,363,197	13,474,437	111,240
Classified Salaries	37,652,971	37,634,079	(18,892)
Employee Benefits	25,073,668	25,124,339	50,671
Books and Supplies	3,173,474	3,191,545	18,071
Services and Operating Expenses	12,489,201	18,660,876	6,171,675
Capital Outlay	2,819,468	3,337,707	518,239
Other Outgo	56,191,734	56,121,675	(70,059)
Direct Support/Indirect Costs	(18,953,747)	(21,402,655)	(2,448,908)
TOTAL EXPENDITURES	131,809,966	136,142,003	4,332,037
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(6,244,793)	(10,113,861)	(3,869,068)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	-	-	-
Contributions	(1,902,553)	(1,902,306)	247
TOTAL OTHER FINANCING SOURCES/USES	(1,902,553)	(1,902,306)	247
E) NET INCREASE (DECREASE) IN FUND BALANCE	(8,147,346)	(12,016,167)	(3,868,821)
F) BEGINNING FUND BALANCE	40,026,468	40,026,468	-
G) ENDING FUND BALANCE	\$ 31,879,122	\$ 28,010,301	\$ (3,868,821)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2025-26 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2025	First Interim Budget 10/31/2025	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned			
Board Designation (Legal)	-	-	-
Deferred Maintenance	-	-	-
Facilities	663,628	954,625	290,997
Technology & Data Services	3,520,290	5,365,479	1,845,189
Leave Liability	2,100,000	2,344,241	244,241
Carryover Unspent Funds	3,679,885	-	(3,679,885)
Total Designations	9,988,803	8,689,345	(1,299,458)
b) Reserve:			
State Mandated Reserve	7,922,909	9,306,628	1,383,719
Board Maintained Reserve	7,922,909	9,306,629	1,383,720
Undesignated Reserve	6,044,501	707,699	(5,336,802)
Total Reserve (\$)	21,890,319	19,320,956	(2,569,363)
Total Reserve (%)	4.17%	4.15%	-0.02%
ENDING FUND BALANCE (a + b)	\$ 31,879,122	\$ 28,010,301	\$ (3,868,821)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2025-26 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2025	First Interim Budget 10/31/2025	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
A) LCFF SOURCES			
State Aid	\$ 11,584,402	\$ 11,584,402	\$ -
Education Protection Account (EPA)	85,400	85,400	-
Property Taxes	251,217,566	251,217,566	-
Property Taxes Transfer SELPA	(155,255,112)	(155,255,112)	-
TOTAL LCFF SOURCES	107,632,256	107,632,256	-
B) FEDERAL REVENUES			
All Other Federal Revenue	-	-	-
TOTAL FEDERAL REVENUES	-	-	-
C) STATE REVENUES			
Mandated Cost Block Grant & Reimbursement	344,192	344,192	-
State Lottery Revenue	224,444	223,269	(1,175)
All Other State Revenue	83,000	83,000	-
TOTAL STATE REVENUES	651,636	650,461	(1,175)
D) LOCAL REVENUES			
Interest Income	3,500,000	3,500,000	-
Interagency Services	5,847,015	6,258,396	411,381
Tuition	1,361,000	1,361,000	-
All Other Fees & Contract	2,584,514	2,610,428	25,914
All Other Sales	185,861	185,861	-
All Other Local Revenues	3,802,891	3,829,740	26,849
TOTAL LOCAL REVENUES	17,281,281	17,745,425	464,144
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$ 125,565,173	\$ 126,028,142	\$ 462,969

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - RESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2025-26 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2025	First Interim Budget 10/31/2025	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
A) REVENUES			
LCFF Sources	\$ 116,556,115	\$ 108,887,826	\$ (7,668,289)
Federal Revenues	55,078,186	63,235,735	8,157,549
Other State Revenues	26,288,302	40,548,002	14,259,700
Local Revenues	55,705,496	76,268,107	20,562,611
TOTAL REVENUES	253,628,099	288,939,670	35,311,571
B) EXPENDITURES			
Certificated Salaries	52,356,087	53,877,794	1,521,707
Classified Salaries	62,662,327	64,159,721	1,497,394
Employee Benefits	67,325,637	68,015,750	690,113
Books and Supplies	4,873,662	13,775,334	8,901,672
Services and Operating Expenses	48,836,619	91,371,188	42,534,569
Capital Outlay	4,298,629	11,684,999	7,386,370
Other Outgo	6,032,764	6,055,614	22,850
Direct Support/Indirect Costs	17,949,759	20,249,026	2,299,267
TOTAL EXPENDITURES	264,335,484	329,189,426	64,853,942
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(10,707,385)	(40,249,756)	(29,542,371)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer out	-	-	-
Transfers In	-	-	-
Contributions/Flexibility Transfers	1,902,553	1,902,306	(247)
TOTAL OTHER FINANCING SOURCES/USES	1,902,553	1,902,306	(247)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(8,804,832)	(38,347,450)	(29,542,618)
F) BEGINNING FUND BALANCE	69,209,890	69,209,890	-
G) ENDING FUND BALANCE	60,405,058	30,862,440	(29,542,618)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
All Others	-	-	-
Total Assignments	-	-	-
b) Restricted:			
Carryover of Unspent Funds	60,405,058	30,862,440	(29,542,618)
ENDING FUND BALANCE (A + B)	\$ 60,405,058	\$ 30,862,440	\$ (29,542,618)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2025-26 FIRST INTERIM REPORT

	Adopted Budget 07/01/2025 (A)	First Interim Budget 10/31/2025 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
Special Education Property Tax Transfer	\$ 116,556,115	\$ 108,887,826	\$ (7,668,289)
TOTAL LCFF SOURCES	116,556,115	108,887,826	(7,668,289)
B) FEDERAL REVENUES			
Special Ed IDEA -Basic	1,852,057	1,768,213	(83,844)
Special Ed IDEA -Preschool	30,274	25,053	(5,221)
Special Ed Discretionary Grants	-	-	-
Special Ed Preschool Staff Development	5,482	10,902	5,420
Special Ed Early Intervention	813,981	813,981	-
Special Education Alt Dispute Resolution	15,157	78,346	63,189
Head Start Program	27,996,789	29,455,208	1,458,419
Early Head Start	10,078,068	14,066,751	3,988,683
Title I: Part A	663,921	866,758	202,837
Title I: Part D Delinquent	631,119	668,058	36,939
Title I: Migrant Education	8,447,656	7,977,419	(470,237)
SBMH Services	1,294,947	1,725,049	430,102
Education Innovation & Research	799,135	1,453,727	654,592
Public Charter Schools Grant	-	110,000	110,000
MHSPD Grant	458,935	1,013,388	554,453
SCCOE Digital Equity Project from Department of Education	-	422,931	422,931
NOAA/BWET Grant	-	149,360	149,360
Homeless Children & Foster Youth	254,060	254,060	-
ESSA: CSI	1,598,605	2,036,636	438,031
ESSER	-	-	-
Title II: Part A Teacher Quality	30,000	65,432	35,432
Title III: Limited English Proficiency	55,000	143,346	88,346
Title III: Technical Assistance	-	34,603	34,603
Title IV: Student Support	53,000	96,514	43,514
TOTAL FEDERAL REVENUES	55,078,186	63,235,735	8,157,549
C) STATE REVENUES			
Special Education Charter School	329,650	329,650	-
Special Education All Other State Revenue	234,000	248,927	14,927
Special Education Workability	135,225	135,225	-
Special Education-Non Public Schools	-	-	-
SELPA	2,033,603	2,033,603	-
Special Education - SELPA Low Inc	-	-	-
Special Education - Early Start	4,179,217	4,179,217	-
Lottery: Instructional Materials	96,358	96,358	-
Special Ed Dispute Resolution	-	16,957	16,957
Local Solution Grant	-	-	-
Tobacco Use Prevention Education (TUPE)	774,129	920,901	146,772
IEEEP Grants	364,993	525,941	160,948
California Community Schools Partnership Program (CCSPP)	1,610,407	1,885,158	274,751
Foster Youth Programs	491,826	491,826	-
Teacher Residency Capacity	229,489	435,081	205,592
School Counselor RC	224,307	252,886	28,579
Arts & Music in Schools	219,562	219,562	-
SELPA Systems Improvement	750,000	750,000	-
EETD Grant	708,580	1,105,498	396,918
CSETCP Grant	2,400,000	2,400,000	-
Computer Science Authorization Incentive	-	50,000	50,000
SpEd Teacher K & ES	-	35,470	35,470
End CA Tobacco Epidemic	-	280,412	280,412

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2025-26 FIRST INTERIM REPORT

	Adopted Budget 07/01/2025	First Interim Budget 10/31/2025	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
STATE REVENUES CONTINUED			-
CAI Grant: Special Ed Teacher	750,000	695,657	(54,343)
Alt Ed Mental Health	89,513	89,513	-
Classified School Employee Teacher Credential	-	120,000	120,000
Classified School Employee Summer Assistance Program	-	379,297	379,297
Calfire Green Schoolyard	-	-	-
Certified Wellness Coach	270,000	1,088,810	818,810
K12 Strong Workforce Program	193,714	355,617	161,903
LCFF Court & Community Schools	-	-	-
LCFF Equity Multiplier	-	-	-
Electrician Technician	-	-	-
Mental Health Counselors	-	54,101	54,101
Geolead	496,876	696,096	199,220
Water & Wastewater Tech	-	-	-
State Led LEA BOP	-	250,000	250,000
TRIE Grant	1,600,000	5,290,351	3,690,351
SRTAC Grant	714,194	2,457,807	1,743,613
Social & Human Srv Asst	-	23,432	23,432
Childcare Worker Grant	-	35,877	35,877
Integrated Data System	451,129	4,677,242	4,226,113
STRS On-Behalf	6,260,530	6,260,530	-
Student Support and Enrichment Block Grant	681,000	681,000	-
School Counselor Res Imp		1,000,000	1,000,000
TOTAL STATE REVENUES	26,288,302	40,548,002	14,259,700
D) OTHER LOCAL REVENUE			
Special Education Trsf Apportionment from District	13,318,697	22,227,137	8,908,440
Special Ed Non Public Schools Trsf Apportionment from District	2,976,407	2,976,407	-
Special Ed - Facilities	12,636	12,636	-
Community Redevelopment Funds (RDA)	5,942,184	5,942,184	-
Tuition	114,427	234,122	119,695
SELPA Staff Development	12,000	12,000	-
SELPA Interagency Services Between LEAs	-	-	-
Special Education OYA	-	275,572	275,572
Walden West All other Fees and Contracts	4,221,159	4,227,409	6,250
Walden West Food Service Sales/Leases/Other	67,200	67,200	-
All Other Local Revenue - Calshape	-	24,400	24,400
All Other Fees & Contracts-New Wellness Center	-	295,992	295,992
MCOE: CA Colla Edu Excell CCEE	-	128,585	128,585
Special Education Donations	-	661	661
SPED Local Revenue	-	-	-
Deputy Superintendent Donations	-	-	-
Hmong Model Curriculum	-	218,938	218,938
Vietnamese Model Curriculum	-	-	-
Cambodian Model Curriculum	-	-	-
All Other Fees & Contracts - Teacher Recognition Day	3,750	3,750	-
All Other Local Revenue - Teacher Recognition Day	11,500	11,500	-
CTE Donations	-	-	-
All Other Local Revenue-Silicon Valley Found Childcare	-	95,452	95,452
SVCF STS	-	41,238	41,238
Superintendent Office Contracts	-	-	-
SVCF LPC Stipends	-	-	-
All Other Fees & Contracts - SVCF	-	9,432	9,432

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2025-26 FIRST INTERIM REPORT

	Adopted Budget 07/01/2025	First Interim Budget 10/31/2025	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
OTHER LOCAL REVENUE CONTINUED			
SVCF Feasability Study	-	8,500	8,500
Interagency Services/LEA's- Early Math	-	965	965
All Other Fees & Contracts-P3 Alignment and Workforce	-	-	-
All Other Local Revenue - Medi-Cal Billing Option	5,552,067	5,552,067	-
All Other Fees & Contracts - Emergency Child Care Bridge Program	150,000	150,000	-
All Other Local Revenue-Wormenhaven	100,000	100,000	-
Interagency Services/LEA's-Applicant Fingerprint Services	50,000	50,000	-
All Other Fees & Contracts-Applicant Fingerprint Services	9,469	9,469	-
Placer COE Professional Learning	-	53,000	53,000
SCC Educational Manager Program	1,156,315	1,230,001	73,686
All Other Local Revenue - Just Run Donation	-	-	-
SJCOE MOU: Math Science PD Svcs	-	181,416	181,416
All Other Fees & Contracts - SCC: AssetForfr4RacialJustice	-	-	-
All Other Fees & Contracts - SC Valley Water District Grant	-	-	-
Educare Garden Ed	-	-	-
Parent Café Work	-	12,762	12,762
Interagency Services/LEA's-Inclusion Collaborative	436,000	436,000	-
All Other Fees & Contracts/Sales- Inclusion collaborative	201,260	201,260	-
SCCCTE Instructional Programs	392,485	392,485	-
SCCCTE Instructional Arts, Music & Electives	207,017	207,017	-
All Other Fees & Contracts-SUMS Partner Entity	130,000	438,707	308,707
MPLP MOU	-	440,000	440,000
SCOE 2023 EWIG MOU	-	-	-
SCOE - EWIG ELAP Grant	142,028	126,982	(15,046)
All Other Fees & Contracts-TenStrandsMOU	-	36,652	36,652
All Other Fees & Contracts-First 5	-	386,039	386,039
All Other Fees & Contracts-PHYS LPC Stipends	-	-	-
LCRSET Grant Regional Hub	251,335	572,782	321,447
AED Scholarships	-	-	-
RAPs PK12 Teaching	-	75,000	75,000
All Other Local Revenue - Stanford Healthy Drinks Project	-	10,781	10,781
All Other Local Revenue - MOU CalECSE CVUSD	-	26,500	26,500
Interagency Services/LEA's - SCC College Liason	316,798	316,798	-
Interagency Services/LEA's - MTSS	-	18,364	18,364
Interagency Services/LEA's - Educational Services Support	-	-	-
SDCOE: SELPA High Quality IEP	25,000	25,000	-
SCOE - SchLinkedPrtnrCapac-Cnty	1,382,025	5,181,800	3,799,775
All Other Local-Silicon Valley Creates	-	125,734	125,734
Simplified Acquisition Proposal	65,826	104,440	38,614
All Other Fees & Contracts - SBHIP Blue Cross	128,202	572,034	443,832
All Other Fees & Contracts-SCFHP SBHIP MOU	-	-	-
VAPA	4,000	4,000	-
All Other Local Revenue - Dept of Justice Tobacco Grant	508,869	508,869	-
All Other Local Revenue-Hewlett Arts	-	139,318	139,318
SCOE SchLinked Partner Capacity	2,587,355	-	(2,587,355)
MTSS Grant	407,050	448,998	41,948
All Other Fees & Contracts-YHW Physical Health & Wellness	-	-	-
All Other Fees & Contracts-CA Jobs First Catalyst	-	1,396,743	1,396,743
All Other Fees & Contracts-CYBHI Fee Schedule Revenue	-	-	-
All Other Fees & Contracts-CYBHI Youth Drive Programs	-	265,008	265,008
All Other Fees & Contracts-SubCYBHI Trauma Informed Program	255,578	540,478	284,900
All Other Fees & Contracts-Infrastructure	-	-	-

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2025-26 FIRST INTERIM REPORT

	Adopted Budget 07/01/2025	First Interim Budget 10/31/2025	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
OTHER LOCAL REVENUE CONTINUED			
All Other Fees & Contracts- iSteam Local Revenue	41,654	41,654	-
Interagency Services/LEA's - iSteam Local Revenue	185,355	185,355	-
All Other Local Revenue - iSteam Local Revenue	-	-	-
All Other Fees & Contracts - SCC MOU FYSS	1,213,300	1,263,875	50,575
All Other Fees & Contracts - SCC Behavioral Health	1,306,653	1,610,020	303,367
All Other Fees & Contracts-SCOE CalHope Student Support	-	-	-
All Other Local Revenue - SJPLF - SJ Learns	200,000	200,000	-
All Other Fees & Contracts-SBCEO MOU Cal-MSCS Math	-	-	-
All Other Local - CCSESA	-	12,000	12,000
All Other Fees & Contracts - Go Kids	-	42,617	42,617
All Other Local Revenue-SCC BOS Food Security Fund	-	791,639	791,639
All Other Fees & Contracts-R & R Trustline	1,000	2,548	1,548
All Other Fees & Contracts-UASI Community Prep & Resilience	-	-	-
All Other Fees & Contracts-BAUASI School Safety Training	-	-	-
All Other Fees & Contracts-CCLA	5,489,299	5,489,299	-
Educational Program Reentry Clients	230,579	230,579	-
School Linked Services Init	100,000	-	(100,000)
IASA-TITLE I PARTA-Juvenile Hall	-	-	-
Interagency Services/LEA's-Positive Behavior Intervention	-	-	-
SRTAC Events	44,670	44,670	-
CPIN - SCOE Contract	299,304	572,344	273,040
CPE Grant	-	164,793	164,793
QM EL Apprenticeship Cohort	-	-	-
CCPS Fee for Service	-	5,352	5,352
CAT 2: Universal Screening	-	755,965	755,965
CAT 3: Sustainability	-	396,633	396,633
Community Partners UCANN Cohort 2	-	200,000	200,000
Interagency Services/LEA's-Educator Preparation Programs	-	-	-
All Other Fees & Contracts-Educator Preparation Programs	3,927,650	3,927,650	-
All Other Local Revenue -Educator Preparation Programs	-	-	-
All Other Local Revenues-Multilingual & Humanities	132,961	126,673	(6,288)
All Other Fees & Contracts-Multilingual & Humanities	27,598	32,998	5,400
Pilot School Health Demo Project	1,366,834	3,020,859	1,654,025
Friends of ECSV Parent Engagement	-	-	-
TOTAL LOCAL REVENUES	55,705,496	76,268,107	20,562,611
TOTAL RESTRICTED PROGRAM REVENUES	\$ 253,628,099	\$ 288,939,670	\$ 35,311,571

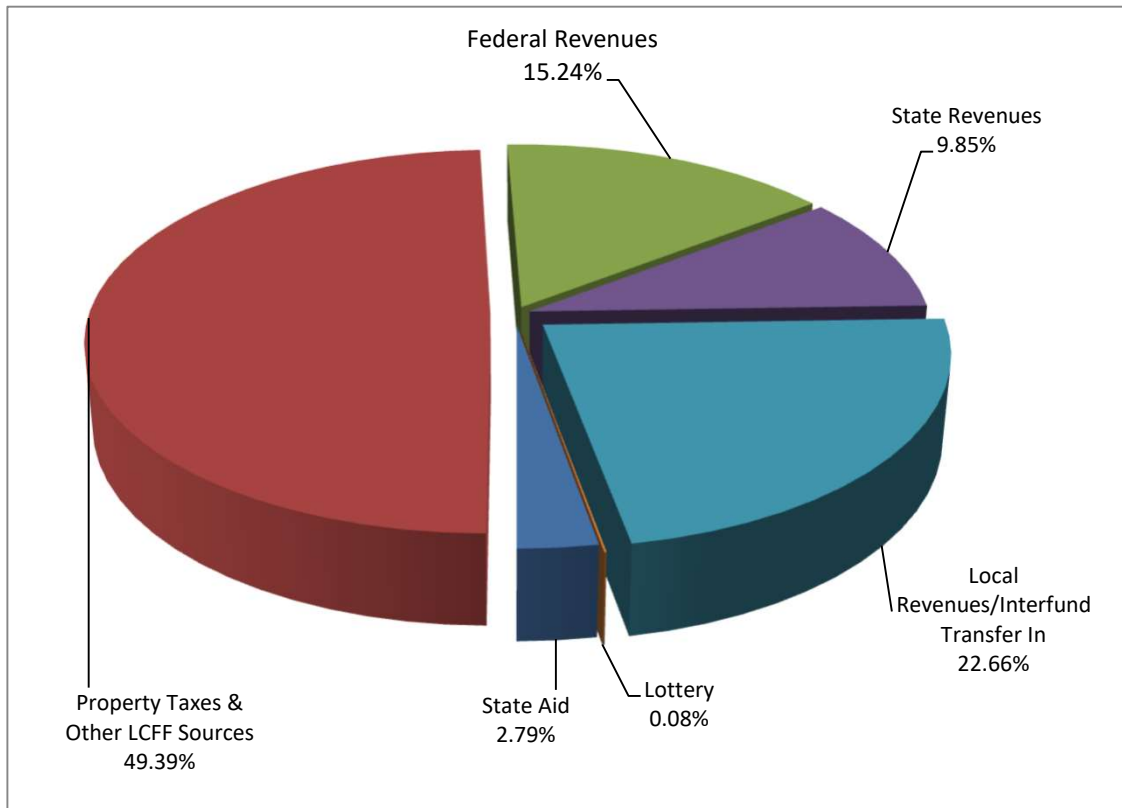
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2025-26 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2025	First Interim Budget 10/31/2025	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
A) REVENUES			
LCFF Sources	\$ 224,188,371	\$ 216,520,082	\$ (7,668,289)
Federal Revenues	55,078,186	63,235,735	8,157,549
Other State Revenues	26,939,938	41,198,463	14,258,525
Local Revenues	72,986,777	94,013,532	21,026,755
TOTAL REVENUES	379,193,272	414,967,812	35,774,540
B) EXPENDITURES			
Certificated Salaries	65,719,284	67,352,231	1,632,947
Classified Salaries	100,315,298	101,793,800	1,478,502
Employee Benefits	92,399,305	93,140,089	740,784
Books and Supplies	8,047,136	16,966,879	8,919,743
Services and Operating Expenses	61,325,820	110,032,064	48,706,244
Capital Outlay	7,118,097	15,022,706	7,904,609
Other Outgo	62,224,498	62,177,289	(47,209)
Direct Support/Indirect Costs	(1,003,988)	(1,153,629)	(149,641)
TOTAL EXPENDITURES	396,145,450	465,331,429	69,185,979
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(16,952,178)	(50,363,617)	(33,411,439)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	(16,952,178)	(50,363,617)	(33,411,439)
F) BEGINNING FUND BALANCE	109,236,359	109,236,359	-
G) ENDING FUND BALANCE	\$ 92,284,181	\$ 58,872,742	\$ (33,411,439)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2025-26 FIRST INTERIM BUDGET

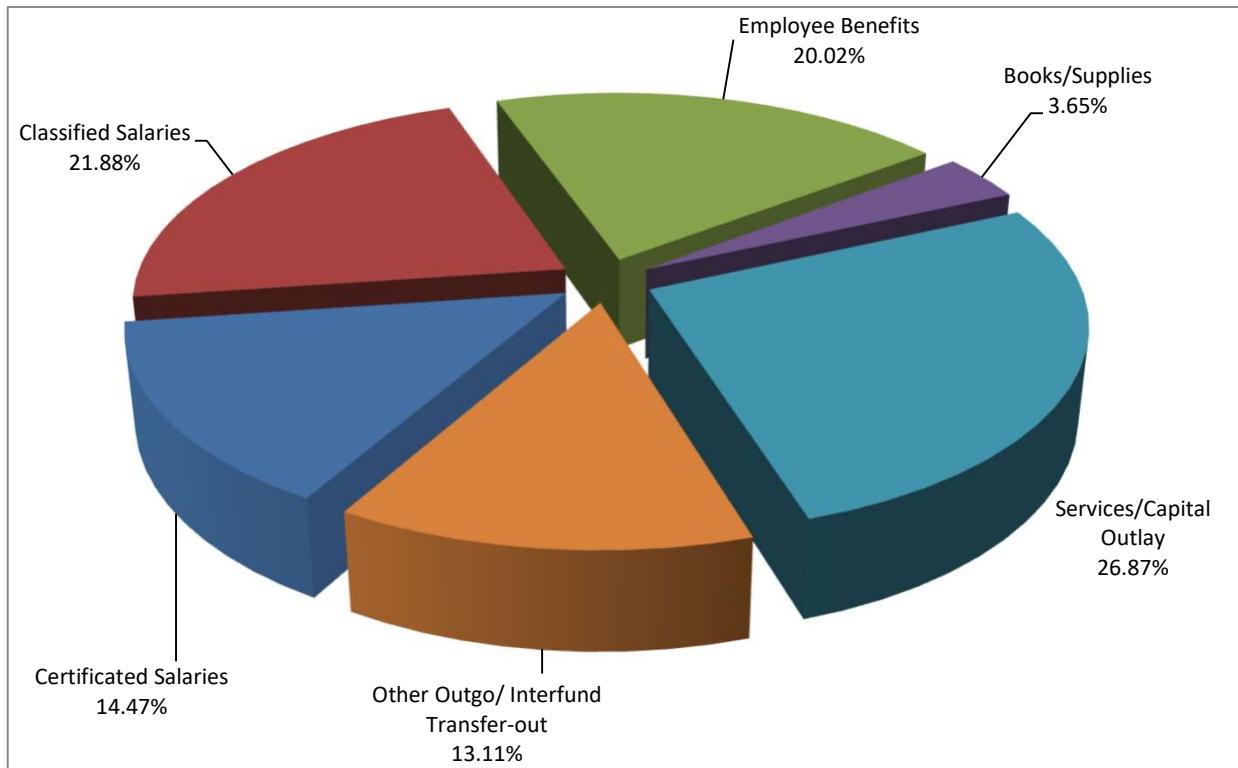
	Adopted Budget 07/01/2025	First Interim Budget 10/31/2025	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	60,405,058	30,862,440	(29,542,618)
c) Assigned			
Board Designation (Legal)	-	-	-
Deferred Maintenance	-	-	-
Facilities	663,628	954,625	290,997
Technology & Data Services	3,520,290	5,365,479	1,845,189
Leave Liability	2,100,000	2,344,241	244,241
Carryover Unspent Funds	3,679,885	-	(3,679,885)
Total Designations (a+b+c)	70,393,861	39,551,785	(30,842,076)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	7,922,909	9,306,628	1,383,719
Board Maintained Reserve	7,922,909	9,306,630	1,383,721
e) Unassigned/Undesignated Amount	6,044,501	707,698	(5,336,803)
Total Reserve (\$)	21,890,319	19,320,956	(2,569,363)
Total Reserve (%)	5.53%	4.15%	-1.38%
ENDING FUND BALANCE (a thru e)	\$ 92,284,181	\$ 58,872,742	\$ (33,411,439)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
2025-26 FIRST INTERIM BUDGET**



Revenue Category	2025-26	
	First Interim Budget	% of Total
State Aid	\$ 11,584,402	2.79%
Property Taxes & Other LCFF Sources	204,935,680	49.39%
Federal Revenues	63,235,735	15.24%
State Revenues	40,878,836	9.85%
Local Revenues/Interfund Transfer In	94,013,532	22.66%
Lottery	319,627	0.08%
Total Revenue	\$ 414,967,812	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
2025-26 FIRST INTERIM BUDGET**



Expenditures Category	2025-26 First Interim	
	Budget	% of Total
Certificated Salaries	\$ 67,352,231	14.47%
Classified Salaries	101,793,800	21.88%
Employee Benefits	93,140,089	20.02%
Sub-total Salaries & Benefits	262,286,120	56.37%
Books/Supplies	16,966,879	3.65%
Services/Capital Outlay	125,054,770	26.87%
Other Outgo/ Interfund Transfer-out	61,023,660	13.11%
Total Expenditures	\$ 465,331,429	100.00%

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF CARRYOVER REVENUES*
COUNTY SCHOOL SERVICE FUND (FUND 01)
2025-26 First Interim

**Carryover Revenues are unearned revenues from FY2024-2025 and allowed to carry over to FY2025-2026 per funding terms and conditions.*

Resource Code	Description	Adopted (\$)	First interim (\$)	Changes (\$)
FEDERAL RESOURCE				
3010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	-	202,837	202,837
3025	ESEA (ESSA): Title I, Part D, Subpart 2, Local Delinquent Programs	211,119	248,058	36,939
3182	ESEA: ESSA School Improvement (CSI) Funding for LEAs	1,263,573	1,586,014	322,441
3183	ESEA: ESSA School Improvement (CSI) funding for COEs	335,032	450,622	115,590
3310	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	-	11,943	11,943
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	-	5,420	5,420
3395	Special Ed: Alternate Dispute Resolution, Part B, Sec 611	-	63,189	63,189
4035	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	-	39,425	39,425
4127	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	-	43,514	43,514
4203	ESEA (ESSA) : Title III, English Learner Student Program	-	88,346	88,346
4204	ESEA (ESSA): Title III, Technical Assistance	-	34,603	34,603
5210	Head Start Program	-	1,458,419	1,458,419
5220	Early Head Start	-	2,623,101	2,623,101
5222	Early Head Start - Child Care Partners (CCP)	-	1,365,582	1,365,582
5819	Student and Professional Learning to Advance Stewardship for H2O! (SPLASH!)	-	149,360	149,360
5822	School-Based Mental Health (SBMH) Services	1,294,947	1,725,049	430,102
5824	Mental Health Service Professional Demonstration (MHSPD) Grant	458,935	1,013,388	554,453
5829	SCCOE Digital Equity	-	422,931	422,931
5831	Education, Innovation & Research Grant	-	654,592	654,592
TOTAL FEDERAL RESOURCE		3,563,606	12,186,393	8,622,787
STATE RESOURCE				
6054	Universal Prekinder (UPK) Planning & Implementation Gran	708,580	1,105,498	396,918
6128	Inclusive Early Education Expansion (IEEP) Grant	-	160,948	160,948
6388	K- 12 Strong Workforce Program	193,714	355,617	161,903
6695	Tobacco-Use Prevention Education: Grades 6-12 Tier 2 Local Assistance (Prop 56)	-	134,772	134,772
7505	Geographic Lead Agency Program	-	199,220	199,220
7810	California Serves Program	-	16,957	16,957
7811	Certified Wellness Coach Employer Support Grant Program	-	413,810	413,810
	California Apprenticeship Initiative New and Innovative Grant Program (CAI Program) -			
7815	Classified School Employees Teacher Credentialing Program	-	120,000	120,000
7817	Teacher Residency Capacity Grants Program	20,944	65,836	44,892
7822	Teacher Residency Implementation and Expansion Grant	-	3,690,351	3,690,351
7823	Statewide Residency Technical Assistance Center Grant	714,194	2,457,807	1,743,613
7824	CAI Program - Social & Human Service Assistants Pathway	-	23,432	23,432
7825	CAI Program - Childcare Workers Pathway	-	35,877	35,877
	CAI Program - Special Education Teachers, Kindergarten and Elementary School			
7826	Pathway	-	35,470	35,470
	CAI Program - Substance Abuse, Behavioral Disorder, and Mental Health Counselors			
7828	Pathway	-	54,101	54,101
7832	Integrated Data for Student Mental Health Support	451,129	4,677,242	4,226,113
7833	Teacher Residency Capacity Grant (Round 4)	104,272	184,164	79,892
7834	School Counselor Residency Capacity Grant (Round 2)	187,333	212,055	24,722
7835	Teacher Residency Capacity Grant (Round 5)	104,273	185,081	80,808
7836	School Counselor Residency Capacity Grant (Round 3)	36,974	40,831	3,857
7837	CAI Program - Wellness Coach Pre-Apprenticeship	-	135,000	135,000
7838	CAI Program - Education Administrators, Elementary and Secondary School	-	270,000	270,000
7839	CAI Program - Special Education Teacher Apprenticeship	-	320,657	320,657
7841	Computer Science Supplementary Authorization Incentive Grant Program	-	50,000	50,000
7842	School Counselor Residency Implementation Grant	-	1,000,000	1,000,000
TOTAL STATE RESOURCE		2,521,413	15,944,726	13,423,313
LOCAL RESOURCE				
9013	California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE)	-	24,400	24,400
9155	School Health Demonstration Project Technical Assistance	1,366,834	3,020,859	1,654,025
9300	Go Kids Trauma Informed Care (TIC) Training & Provider Cafés	-	33,017	33,017
9336	Catalyst Project - High Road to Early Childhood Education Consortium	-	1,396,743	1,396,743
9354	State Preschool Quality Rating & Improvement System (QRIS) Grant	-	385,344	385,344
9355	Registered Apprenticeship Programs (RAPs) in PK12 Teaching	-	75,000	75,000
9386	Classified School Employees Teacher Credentialing Program (CPIN) Region 5 Trainings	62,384	70,937	8,553
9402	Early Math	-	965	965
9408	Foster Youth Education Services	11,193	61,768	50,575
9424	Santa Clara County Board of Supervisors Food Security Fund for Schools	-	791,639	791,639
9429	Santa Clara County Behavioral Health & Mental Health Student Services Agreement	1,306,653	1,610,020	303,367
9430	Silicon Valley Creates - ArtsEdConnect Educator Grant Program	-	24,151	24,151

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF CARRYOVER REVENUES*
COUNTY SCHOOL SERVICE FUND (FUND 01)
2025-26 First Interim

**Carryover Revenues are unearned revenues from FY2024-2025 and allowed to carry over to FY2025-2026 per funding terms and conditions.*

Resource Code	Description	Adopted (\$)	First interim (\$)	Changes (\$)
LOCAL RESOURCE CONTINUED				
9435	Santa Clara County Foster Youth Education Services Agreement	42,638	116,324	73,686
	Silicon Valley Community Foundation (SVCF) - Stipends for Local early Education			
9441	Planning Council Members	-	9,432	9,432
9444	California ChildCare Resources & Referral Network	-	1,548	1,548
9449	SVCF Childcare Portal Grant	-	95,452	95,452
9451	SVCF Steps to Success Grant	-	6,238	6,238
9454	Child Care Resource Center - Parent Cafés Training Agreement	-	12,762	12,762
	California Integrated Service Project (CA-ISP) Scaling Up Multi-Tiered System of			
9464	Support (MTSS) Statewide (SUMS) Partner Entity Grant	407,050	448,998	41,948
9471	School Behavioral Health Incentive Program (SBHIP) - Anthem	128,202	572,034	443,832
9472	SUMS Partner Entity Region 4	-	154,357	154,357
9473	SUMS Partner Entity Region 5	-	154,350	154,350
9474	The William & Flora Hewlett Foundation - Artspiration 2022-0074 Grant	-	6,318	6,318
9489	California SUMS Phase 3	-	18,364	18,364
9493	Healthy Drinks Healthy Futures Grant	-	10,781	10,781
9503	Simplified Acquisition Proposal	65,826	104,440	38,614
	Children & Youth Behavioral Health Initiative (CYBHI) School-Linked Partnerships and			
9508	Capacity Grants - Statewide Technical Assistance	-	1,112,420	1,112,420
9509	Heluna Health - California Youth Behavior Health Initiative	255,578	805,486	549,908
9510	Hmong History and Cultural Studies Model Curriculum	-	218,938	218,938
	Educator Workforce Investment Grant (EWIG): Effective language Acquisition Programs			
9512	(ELAP)	142,028	126,982	
9513	Literacy Coaches and Reading Specialists Educator Training (LCRSET) Regional Hub	1,335	322,782	321,447
9514	Ten Strands Agreement-Climate Literacy	-	36,652	36,652
9515	Math, Science & Computer Science Professional Development Services Agreement	-	71,672	71,672
9518	Valley Health Foundation - School Based Wellness Centers	-	295,992	295,992
9519	California Collaborative for Educational Excellence (CCEE) Agreement	-	128,585	128,585
9524	First 5 Santa Clara County Teacher Apprenticeship	-	695	695
9527	Count Play Explore (CPE) Grant	-	54,993	54,993
9530	Adverse Childhood Experiences (ACEs) Aware Family Resilience Network (UCAAN) Co	-	200,000	200,000
TOTAL LOCAL RESOURCE		3,789,721	12,581,438	8,806,763
TOTAL CARRYOVER REVENUES		\$ 9,874,740	\$ 40,712,557	\$ 30,852,863

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF CARRYOVER FUNDING*
COUNTY SCHOOL SERVICE FUND (FUND 01)
2025-26 First Interim

**Carryover Funding is the use of fund balance to cover expenditures that exceed Total Revenues*

Resource Code	Description	Adopted (\$)	First interim (\$)	Changes (\$)
UNRESTRICTED RESOURCE				
0014	Deferred Maintenance	-	87,357	87,357
0104	Children & Youth Behavioral Health Initiative (CYBHI) Fee Schedule	-	20,417	20,417
0241	LCFF - Alternative Education Court Schools	-	162,414	162,414
0242	LCFF - Alternative Education Community Schools	-	401,005	401,005
0688	Differentiated Assistance	-	4,146,818	4,146,818
Various	Technology & Data Services	5,196,883	5,199,904	3,021
0882	Medi-Cal Administrative Activities	27,994	414,819	386,825
1100	State Lottery - Unrestricted	-	103,994	103,994
Various	Other Unrestricted	3,056,706	1,479,439	(1,577,267)
TOTAL UNRESTRICTED RESOURCE		8,281,583	12,016,167	3,734,584
RESTRICTED RESOURCE				
STATE RESOURCE				
6018	Student Support and Enrichment Block Grant	419,930	803,373	383,443
6266	Educator Effectiveness Block Grant	-	9,803	9,803
6300	State Lottery - Restricted: Instructional Materials	-	95,678	95,678
6318	Antibias Education Grant	-	15,602	15,602
6332	California Community Schools Partnership Program (CCSPP): Implementation Grant	2,759,582	3,063,881	304,299
6333	CCSPP: Coordination Grant	432,596	536,482	103,886
6500	Special Ed: Special Education Apportionment	-	196,008	196,008
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	-	106,142	106,142
6546	State Mental Health-Related Services	-	48,897	48,897
6620	Reversing Opioid Overdoses	-	230,004	230,004
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	95,920	243,540	147,620
6770	Proposition 28: Arts & Music in Schools	-	416,620	416,620
7311	Classified School Employee Professional Development Block Grant	-	164,562	164,562
7339	Dual Enrollment Opportunities	-	82,299	82,299
7399	LCFF Equity Multiplier (SB114)	-	927,174	927,174
7412	A-G Access/Success Grant	-	117,288	117,288
7413	A-G Learning Loss Mitigation Grant	-	84,949	84,949
7415	Classified School Employee Summer Assistance Program (CSESAP)	-	357,808	357,808
7435	Learning Recovery Emergency Block Grant	-	175,170	175,170
7814	Ethnic Studies Local Support	-	9,316	9,316
7840	K-2 Literacy Screenings Professional Development	-	875	875
TOTAL STATE RESOURCE		3,708,028	7,685,471	3,977,443
LOCAL RESOURCE				
8150	Routine Restricted Maintenance	3,667,372	6,109,373	2,442,001
9010	Redevelopment Agency Fund (RDA)	(442,930)	29,538	472,468
9015	Solar Project - Escrow Account	-	4,441,303	4,441,303
9102	Sobrato Matching Funds	-	8,400	8,400
9109	Educational Services Support	-	62,383	62,383
9114	Office of the Superintendent Contract	-	147,227	147,227
9116	ASAP Connect	-	1,123	1,123
9117	Educational Support	-	54,260	54,260
9122	SELPA Workshop Fees	-	59,400	59,400
9123	Inclusion Collaborative Service Fee	369,904	1,168,695	798,791
9124	Response to Instruction and Intervention Tier 2 (PBIS)	376,158	848,788	472,630
9127	Visual and Performing Arts (VAPA) Internal Service Fees	-	15,444	15,444
9132	Assessment and Accountability Service Fees	-	27,020	27,020
9136	California Preschool Instructional Network (CPIN) Service Fee	-	194,917	194,917
9137	Technology and Data Internal Service Fees	-	36,738	36,738
9139	Inclusion Collaborative Conference Fee	164,606	205,601	40,995
9143	Multilingual & Humanities Education	-	238,118	238,118
9144	Integrated STEAM (iSTEAM)	75,120	501,230	426,110
9145	District Support	-	75,646	75,646
9146	Region 5 Math Community of Practice (COP)	-	3,543	3,543
9152	Foster & Homeless Youth Service Fee	-	1,000	1,000
9153	Youth Health & Wellness Service Fee	-	205,955	205,955
9154	Integrated Data, Research and Evaluation Contracts	-	37,823	37,823
9156	Curricular and Improvement Support Committee (CISC) Symposium	-	11,741	11,741
9158	San Diego COE Contract:SELPA High Quality IEP	-	17,005	17,005
9159	Statewide Residency Technical Assistance Center (SRTAC) Events	-	31,697	31,697

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF CARRYOVER FUNDING*
COUNTY SCHOOL SERVICE FUND (FUND 01)
2025-26 First Interim

**Carryover Funding is the use of fund balance to cover expenditures that exceed Total Revenues*

Resource Code	Description	Adopted (\$)	First interim (\$)	Changes (\$)
LOCAL RESOURCE CONTINUED				
9312	Early Start: San Andreas Regional Center	886,574	1,868,248	981,674
9352	Santa Barbara COE Contract: CAL-MSCS Math Steering Team	-	26,810	26,810
9354	State Preschool Quality Rating & Improvement System (QRIS) Grant	-	131,079	131,079
9404	San Diego COE Contracts	-	554	554
9442	Medi-Cal Billing Option	-	13,680,961	13,680,961
9462	Head Start Equipment Sales	-	5,510	5,510
9501	California Early Childhood Special Education Network Contract	-	57,842	57,842
9506	Grant, Partnership, & Operations (GPO) Sponsorship Program	-	6,264	6,264
9507	California Collaborative for Learning Acceleration (CCLA) Summit/Conference	-	16,538	16,538
9520	Santa Clara County Asset Forfeiture for Racial Justice Grant Program Agreement	-	12	12
9901	Alternative Education Scholarships	-	12,529	12,529
9917	Seeds Visitation/Chandler Donations	-	126,071	126,071
9921	Teacher Recognition Day Donations	-	7,653	7,653
9923	Career Tech Education Donations	-	1,000	1,000
9925	Inclusion Colloborative Donations	-	1,024	1,024
9936	Alternative Education Donations	-	300	300
9939	Deputy Superintendent Donations	-	17,534	17,534
9941	Opportunity Youth Academy Donations	-	50,032	50,032
9944	Special Education Donations	-	77,656	77,656
9945	Digital Divide Donations	-	1,197	1,197
9946	Head Start Staff Donations	-	1	1
9947	Youth Health Wellness Donations	-	29,196	29,196
9948	GPO Donations	-	10,000	10,000
TOTAL LOCAL RESOURCE		5,096,804	30,661,979	25,565,175
TOTAL UNRESTRICTED AND RESTRICTED RESOURCES		\$ 17,086,415	\$ 50,363,617	\$ 33,277,202

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF BOOKS & SUPPLIES (OBJECT CODES 4000 - 4999)*
COUNTY SCHOOL SERVICE FUND (FUND 01)
2025-26 First Interim

**Changes in Books and Supplies correlate with realignment of carryover budgets and program adjustments.*

Resource Code	Description	Adopted (\$)	First interim (\$)	Changes (\$)
UNRESTRICTED RESOURCE				
0241	LCFF - Alternative Education Court Schools	151,106	114,741	(36,365)
0242	LCFF - Alternative Education Community Schools	401,895	317,160	(84,735)
0688	Differentiated Assistance	427,481	424,954	(2,527)
Various	Technology & Data Services	110,142	105,315	(4,827)
0882	Medi-Cal Administrative Activities	-	96	96
1100	State Lottery - Unrestricted	211,330	241,011	29,681
Various	Other Unrestricted	1,639,771	1,756,519	116,748
TOTAL UNRESTRICTED RESOURCE		2,941,725	2,959,796	18,071
RESTRICTED RESOURCE				
FEDERAL RESOURCE				
3010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	56,009	202,350	146,341
3060	ESEA (ESSA): Title I, Part C, Migrant Ed (Regular and Summer Program)	53,100	43,100	(10,000)
3061	ESSA (ESEA): Title I, Migrant Ed Summer Program	22,000	23,167	1,167
3182	ESEA: ESSA School Improvement (CSI) Funding for LEAs	298,442	408,763	110,321
3183	ESEA: ESSA School Improvement (CSI) funding for COEs	-	7,971	7,971
4127	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	-	69,435	69,435
4203	ESEA (ESSA) : Title III, English Learner Student Program	4,851	73,341	68,490
4610	ESSA, Title IV, Part C: Public Charter Schools Grants	-	39	39
5210	Head Start Program (Carryover budget for liquidation period ending September 30, 2025)	705,718	1,762,362	1,056,644
5220	Early Head Start (Carryover budget for liquidation period ending September 30, 2025)	447,504	2,745,588	2,298,084
5222	Early Head Start - Child Care Partners (CCP) (Carryover budget for liquidation period ending September 30, 2025)	220,155	1,456,147	1,235,992
5824	Mental Health Service Professional Demonstration (MHSPD) Grant	-	420	420
5829	SCCOE Digital Equity	-	1,774	1,774
TOTAL FEDERAL RESOURCE		1,807,779	6,794,457	4,986,678
STATE RESOURCE				
6054	Universal Prekinder (UPK) Planning & Implementation Gran	-	200	200
6128	Inclusive Early Education Expansion (IEEP) Grant	2,373	2,500	127
6266	Educator Effectiveness Block Grant	-	2,000	2,000
6300	State Lottery - Restricted: Instructional Materials	96,358	192,036	95,678
6318	Antibias Education Grant	-	528	528
6332	California Community Schools Partnership Program (CCSPP): Implementation Grant	-	13,000	13,000
6333	CCSPP: Coordination Grant	3,700	5,200	1,500
6334	CCSPP: 2023-24 Bay Area Regional Technical Assistance Center (RTAC)	-	5,180	5,180
6388	K- 12 Strong Workforce Program	-	9,461	9,461
6500	Special Ed: Special Education Apportionment	427,957	630,235	202,278
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	75,000	79,000	4,000
6620	Reversing Opioid Overdoses	-	209,486	209,486
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	15,000	15,323	323
6770	Proposition 28: Arts & Music in Schools	6,869	16,389	9,520
7311	Classified School Employee Professional Development Block Grant	-	74,631	74,631
7339	Dual Enrollment Opportunities	-	10,510	10,510
7399	LCFF Equity Multiplier (SB114)	-	251,931	251,931
7413	A-G Learning Loss Mitigation Grant	-	39,193	39,193
7505	Geographic Lead Agency Program	12,795	12,879	84
7810	California Serves Program	-	14,881	14,881
7814	Ethnic Studies Local Support	-	8,450	8,450
	California Apprenticeship Initiative New and Innovative Grant Program (CAI Program) -			
7815	Classified School Employees Teacher Credentialing Program	-	3,413	3,413
7823	Statewide Residency Technical Assistance Center Grant	-	3,400	3,400
7824	CAI Program - Social & Human Service Assistants Pathway	-	1,712	1,712
7825	CAI Program - Childcare Workers Pathway	-	15,975	15,975
	CAI Program - Special Education Teachers, Kindergarten and Elementary School			
7826	Pathway	-	13,864	13,864
7832	Integrated Data for Student Mental Health Support	-	1,916,604	1,916,604
7837	CAI Program - Wellness Coach Pre-Apprenticeship	-	5,898	5,898
7838	CAI Program - Education Administrators, Elementary and Secondary School	6,055	12,110	6,055
7843	Ending California's Tobacco Epidemin in Every Community	-	21,311	21,311
TOTAL STATE RESOURCE		646,107	3,587,300	2,941,193

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF BOOKS & SUPPLIES (OBJECT CODES 4000 - 4999)*
COUNTY SCHOOL SERVICE FUND (FUND 01)
2025-26 First Interim

**Changes in Books and Supplies correlate with realignment of carryover budgets and program adjustments.*

Resource Code	Description	Adopted (\$)	First interim (\$)	Changes (\$)
LOCAL RESOURCE				
8150	Routine Restricted Maintenance	449,849	437,549	(12,300)
9060	Benefit Adjustment Account <i>(To offset benefit adjustments)</i>	185,966	-	(185,966)
9103	Solar Project - Escrow Account	-	1,650	1,650
9123	Inclusion Collaborative Service Fee	1,835	352,100	350,265
9136	California Preschool Instructional Network (CPIN) Service Fee	9,589	18,921	9,332
9139	Inclusion Collaborative Conference Fee	5,000	15,748	10,748
9143	Multilingual & Humanities Education	21,947	42,195	20,248
9144	Integrated STEAM (iSTEAM)	15,488	14,491	(997)
9145	District Support	-	60,000	60,000
9153	Youth Health & Wellness Service Fee	-	20,000	20,000
9159	Statewide Residency Technical Assistance Center (SRTAC) Events	2,000	7,000	5,000
9300	Go Kids Trauma Informed Care (TIC) Training & Provider Cafés	-	11,947	11,947
9354	State Preschool Quality Rating & Improvement System (QRIS) Grant	-	117,856	117,856
9355	Registered Apprenticeship Programs (RAPs) in PK12 Teaching	-	2,500	2,500
9364	Local Early Education Planning Council (LPC) Training Modules Project	-	2,625	2,625
9386	Classified School Employees Teacher Credentialing Program (CPIN) Region 5 Training:	3,495	4,750	1,255
9401	State Preschool Go Kids Contract	-	5,078	5,078
9402	Early Math	-	878	878
9420	The William and Flora Hewlett Foundation: Artspiration Grant	-	5,509	5,509
9429	Santa Clara County Behavioral Health & Mental Health Student Services Agreement	4,000	5,000	1,000
9435	Santa Clara County Foster Youth Education Services Agreement	-	454	454
9442	Medi-Cal Billing Option	850,000	920,000	70,000
9444	California ChildCare Resources & Referral Network	907	2,311	1,404
9454	Child Care Resource Center - Parent Cafés Training Agreement	-	3,576	3,576
9462	Head Start Equipment Sales	-	2,755	2,755
9471	School Behavioral Health Incentive Program (SBHIP) - Anthem	1,000	6,033	5,033
9474	The William & Flora Hewlett Foundation - Artspiration 2022-0074 Grant	-	1,100	1,100
9481	Santa Clara County - College Liaison	-	1,126	1,126
9489	California SUMS Phase 3	-	5,000	5,000
9496	Placer County Office of Education: Professional Learning Contract	-	1,040	1,040
9506	Grant, Partnership, & Operations (GPO) Sponsorship Program	-	6,264	6,264
9509	Heluna Health - California Youth Behavior Health Initiative	-	59,882	59,882
9510	Hmong History and Cultural Studies Model Curriculum	-	40,000	40,000
9512	Educator Workforce Investment Grant (EWIG): Effective language Acquisition Programs (ELAP)	24,657	49,657	25,000
9513	Literacy Coaches and Reading Specialists Educator Training (LCRSET) Regional Hub	-	44,019	44,019
9514	Ten Strands Agreement-Climate Literacy	-	323	323
9515	Math, Science & Computer Science Professional Development Services Agreement	-	2,000	2,000
9518	Valley Health Foundation - School Based Wellness Centers	-	1,177	1,177
9519	California Collaborative for Educational Excellence (CCEE) Agreement	-	384	384
9520	Santa Clara County Asset Forfeiture for Racial Justice Grant Program Agreement	-	12	12
9527	Count Play Explore (CPE) Grant	-	15,000	15,000
9532	CA 2024 Mathematics Professional Learning Partnership (MPLP): Co-Lead	-	12,000	12,000
9533	CA 2024 MPLP: Steering Committee	-	5,947	5,947
9917	Seeds Visitation/Chandler Donations	-	126,525	126,525
9921	Teacher Recognition Day Donations	3,048	4,848	1,800
9923	Career Tech Education Donations	-	1,000	1,000
9925	Inclusion Collaborative Donations	47	1,428	1,381
9936	Alternative Education Donations	-	300	300
9939	Deputy Superintendent Donations	-	8,767	8,767
9941	Opportunity Youth Academy Donations	-	11,732	11,732
9944	Special Education Donations	-	76,573	76,573
9945	Digital Divide Donations	-	598	598
9946	Head Start Staff Donations	-	1	1
9947	Youth Health Wellness Donations	-	5,000	5,000
9948	GPO Donations	-	10,000	10,000
TOTAL LOCAL RESOURCE		1,578,828	2,552,629	973,801
TOTAL UNRESTRICTED AND RESTRICTED RESOURCES		\$ 6,974,439	\$ 15,894,182	\$ 8,919,743

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF SERVICES & OPERATING EXPENSES (OBJECT CODES 5000 - 5999)*
COUNTY SCHOOL SERVICE FUND (FUND 01)
2025-26 First Interim

*Changes in Services & Operating Expenses correlate with realignment of carryover budgets and program adjustments.

Resource Code	Description	Adopted (\$)	First interim (\$)	Changes (\$)
UNRESTRICTED RESOURCE				
0104	Children & Youth Behavioral Health Initiative (CYBHI) Fee Schedule	-	41,657.00	41,657
0241	LCFF - Alternative Education Court Schools	559,904	801,197	241,293
0242	LCFF - Alternative Education Community Schools	1,225,181	1,567,800	342,619
0688	Differentiated Assistance	1,290,918	5,565,590	4,274,672
Various	Technology & Data Services	1,726,740	1,887,062	160,322
0882	Medi-Cal Administrative Activities	306,741	693,777	387,036
1100	State Lottery - Unrestricted	-	70,080	70,080
Various	Other Unrestricted	6,600,401	7,254,397	653,996
TOTAL UNRESTRICTED RESOURCE		11,709,885	17,881,560	6,171,675
RESTRICTED RESOURCE				
FEDERAL RESOURCE				
3010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	233,116	181,352	(51,764)
3025	ESEA (ESSA): Title I, Part D, Subpart 2, Local Delinquent Programs	113,156	146,661	33,505
3060	ESEA (ESSA): Title I, Part C, Migrant Ed (Regular and Summer Program)	4,385,512	3,941,736	(443,776)
3182	ESEA: ESSA School Improvement (CSI) Funding for LEAs	797,660	870,551	72,891
3315	Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	3,180	2,525	(655)
3395	Special Ed: Alternate Dispute Resolution, Part B, Sec 611	14,367	74,262	59,895
4035	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	27,211	59,349	32,138
4127	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	48,072	18,106	(29,966)
4203	ESEA (ESSA) : Title III, English Learner Student Program	45,036	56,678	11,642
4204	ESEA (ESSA): Title III, Technical Assistance	-	24,471	24,471
4610	ESSA, Title IV, Part C: Public Charter Schools Grants	-	34,000	34,000
5210	Head Start Program (Carryover budget for liquidation period ending September 30, 2025)	5,041,640	5,305,098	263,458
5220	Early Head Start (Carryover budget for liquidation period ending September 30, 2025)	1,939,980	2,017,117	77,137
	Early Head Start - Child Care Partners (CCP) (Carryover budget for liquidation period ending September 30, 2025)	2,367,144	2,396,058	28,914
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	5,624	6,034	410
5819	Student and Professional Learning to Advance Stewardship for H2O! (SPLASH!)	-	125,709	125,709
5822	School Based Mental Health (SBMH) Services	698,200	1,164,904	466,704
5824	Mental Health Service Professional Demonstration (MHSPD) Grant	367,500	891,706	524,206
5829	SCCOE Digital Equity	-	98,464	98,464
5831	Education, Innovation & Research Grant	489,799	1,144,510	654,711
TOTAL FEDERAL RESOURCE		16,577,197	18,559,291	1,982,094
STATE RESOURCE				
6018	Student Support and Enrichment Block Grant	617,689	966,078	348,389
6054	Universal Prekinder (UPK) Planning & Implementation Grant	316,000	738,023	422,023
6128	Inclusive Early Education Expansion (IEEP) Grant	-	95,410	95,410
6266	Educator Effectiveness Block Grant	-	6,892	6,892
6318	Antibias Education Grant	-	13,500	13,500
6332	California Community Schools Partnership Program (CCSPP): Implementation Grant	6,000	489,316	483,316
6333	CCSPP: Coordination Grant	164,829	256,735	91,906
6334	CCSPP: 2023-24 Bay Area Regional Technical Assistance Center (RTAC)	4,977	273,137	268,160
6388	K- 12 Strong Workforce Program	-	149,556	149,556
6500	Special Ed: Special Education Apportionment	12,126,604	13,764,885	1,638,281
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	449,242	421,898	(27,344)
6545	SELPA Systems Improvement Lead	234,919	171,948	(62,971)
6546	State Mental Health-Related Services	84,118	130,435	46,317
6690	Tobacco-Use Prevention Education (TUPE): Grades 6-12 (Prop 99)	-	20,518	20,518
6695	TUPE: Grades 6-12 Tier 2 Local Assistance (Prop 56)	-	10,789	10,789
6620	Reversing Opioid Overdoses	185,078	269,452	84,374
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	72,002	205,575	133,573
6770	Proposition 28: Arts & Music in Schools	9,828	134,573	124,745
7311	Classified School Employee Professional Development Block Grant	-	74,632	74,632
7339	Dual Enrollment Opportunities	-	42,539	42,539
7366	Foster Youth Program	24,378	24,474	96
7399	LCFF Equity Multiplier (SB114)	-	516,209	516,209
7412	A-G Access/Success Grant	-	106,383	106,383
7413	A-G Learning Loss Mitigation Grant	-	28,834	28,834
7435	Learning Recovery Emergency Block Grant	-	42,990	42,990
7505	Geographic Lead Agency Program	143,689	178,132	34,443
7810	California Serves Program	-	500	500
7811	Certified Wellness Coach Employer Support Grant Program	-	376,191	376,191

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF SERVICES & OPERATING EXPENSES (OBJECT CODES 5000 - 5999)*
COUNTY SCHOOL SERVICE FUND (FUND 01)
2025-26 First Interim

**Changes in Services & Operating Expenses correlate with realignment of carryover budgets and program adjustments.*

Resource Code	Description	Adopted (\$)	First interim (\$)	Changes (\$)
STATE RESOURCE CONTINUED				
	California Apprenticeship Initiative New and Innovative Grant Program (CAI Program) -			
7815	Classified School Employees Teacher Credentialing Program	-	111,972	111,972
7817	Teacher Residency Capacity Grants Program	-	42,754	42,754
7819	California Classified School Employee Teacher Credentialing Program	964,816	965,317	501
7820	State Lead Local Educational Agency Medi-Cal Billing Option Program Specialist Grant	-	3,750	3,750
7822	Teacher Residency Implementation and Expansion Grant	1,387,465	5,077,816	3,690,351
7823	Statewide Residency Technical Assistance Center Grant	1,440	1,566,318	1,564,878
7824	CAI Program - Social & Human Service Assistants Pathway	-	20,819	20,819
7825	CAI Program - Childcare Workers Pathway	-	18,522	18,522
	CAI Program - Special Education Teachers, Kindergarten and Elementary School			
7826	Pathway	-	20,242	20,242
7828	CAI Program - Mental Health Counselor	-	52,020	52,020
7832	Integrated Data for Student Mental Health Support	-	1,916,605	1,916,605
7833	Teacher Residency Capacity Grant (Round 4)	-	72,183	72,183
7834	School Counselor Residency Capacity Grant (Round 2)	-	20,571	20,571
7835	Teacher Residency Capacity Grant (Round 5)	-	73,007	73,007
7836	School Counselor Residency Capacity Grant (Round 3)	-	3,468	3,468
7837	CAI Program - Wellness Coach Pre-Apprenticeship	-	125,640	125,640
7838	CAI Program - Education Administrators, Elementary and Secondary School	93,121	346,681	253,560
7839	CAI Program - Special Education Teacher Apprenticeship	382,268	448,669	66,401
7841	Computer Science Supplementary Authorization Incentive Grant Program	-	50,000	50,000
7842	School Counselor Residency Implementation Grant	-	952,381	952,381
7843	Ending California's Tobacco Epidemin in Every Community	-	47,233	47,233
TOTAL STATE RESOURCE		17,268,463	31,445,572	14,177,109
LOCAL RESOURCE				
8150	Routine Restricted Maintenance	1,614,940	2,046,598	431,658
9010	Redevelopment Agency Fund (RDA)	103,853	104,355	502
9013	California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE)	-	24,400	24,400
9060	Benefit Adjustment Account <i>(To offset benefit adjustments)</i>	185,967	-	(185,967)
9102	Sobrato Matching Funds	-	7,553	7,553
9103	Solar Project - Escrow Account	-	296	296
9114	Office of the Superintendent Contract	-	133,539	133,539
9116	ASAP Connect	-	1,010	1,010
9117	Educational Support	-	48,786	48,786
9118	Environmental Education Program	1,083,643	1,093,805	10,162
9122	SELPA Workshop Fees	10,874	67,177	56,303
9123	Inclusion Collaborative Service Fee	(69,001)	133,873	202,874
9124	Response to Instruction and Intervention Tier 2 (PBIS)	30,150	455,692	425,542
9127	Visual and Performing Arts (VAPA) Internal Service Fees	3,596	17,482	13,886
9136	California Preschool Instructional Network (CPIN) Service Fee	(9,589)	196,756	206,345
9137	Technology and Data Internal Service Fees	-	33,032	33,032
9139	Inclusion Collaborative Conference Fee	37,444	63,823	26,379
9141	Credentialing Program Fee	377,931	383,320	5,389
9143	Multilingual & Humanities Education	121,763	282,423	160,660
9144	Integrated STEAM (iSTEAM)	109,817	493,938	384,121
9145	District Support	-	88,398	88,398
9146	Region 5 Math Community of Practice (COP)	-	3,186	3,186
9152	Foster & Homeless Youth Service Fee	(50,000)	(49,101)	899
9153	Youth Health & Wellness Service Fee	-	170,222	170,222
9154	Integrated Data, Research and Evaluation Contracts	-	37,823	37,823
9155	School Health Demonstration Project Technical Assistance	58,666	2,187,482	2,128,816
9156	Curricular and Improvement Support Committee (CISC) Symposium	-	10,557	10,557
9158	San Diego COE Contract:SELPA High Quality IEP	23,197	39,316	16,119
9159	Statewide Residency Technical Assistance Center (SRTAC) Events	38,164	61,663	23,499
9300	Go Kids Trauma Informed Care (TIC) Training & Provider Cafés	-	18,000	18,000
9312	Early Start: San Andreas Regional Center	-	874,138	874,138
9336	Catalyst Project - High Road to Early Childhood Education Consortium	-	874,789	874,789
9352	Santa Barbara COE Contract: CAL-MSCS Math Steering Team	-	24,105	24,105
9354	State Preschool Quality Rating & Improvement System (QRIS) Grant	-	346,470	346,470
9355	Registered Apprenticeship Programs (RAPs) in PK12 Teaching	-	64,934	64,934
9364	Local Early Education Planning Council (LPC) Training Modules Project	-	2,229	2,229
9376	CA County Superintendents Educational Services Association (CCSESA) Arts Initiative	-	10,884	10,884
9386	Classified School Employees Teacher Credentialing Program (CPIN) Region 5 Trainings	17,264	129,184	111,920
9401	State Preschool Go Kids Contract	-	3,629	3,629

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF SERVICES & OPERATING EXPENSES (OBJECT CODES 5000 - 5999)*
COUNTY SCHOOL SERVICE FUND (FUND 01)
2025-26 First Interim

**Changes in Services & Operating Expenses correlate with realignment of carryover budgets and program adjustments.*

Resource Code	Description	Adopted (\$)	First interim (\$)	Changes (\$)
9404	San Diego COE Contracts	-	498	498
LOCAL RESOURCE CONTINUED				
9405	Department of Justice Tobacco Grant	269,288	237,180	(32,108)
9408	Foster Youth Education Services	486,236	533,289	47,053
9420	The William and Flora Hewlett Foundation: Artspiration Grant	-	64,117	64,117
9424	Santa Clara County Board of Supervisors Food Security Fund for Schools	-	791,639	791,639
9426	Emergency Childcare Bridge Program	3,904	4,363	459
9429	Santa Clara County Behavioral Health & Mental Health Student Services Agreement	5,644	555,519	549,875
9430	Silicon Valley Creates - ArtsEdConnect Educator Grant Program	-	125,734	125,734
9435	Santa Clara County Foster Youth Education Services Agreement	71,419	144,598	73,179
	Silicon Valley Community Foundation (SVCF) - Stipends for Local early Education			
9441	Planning Council Members	-	8,555	8,555
9442	Medi-Cal Billing Option	3,145,538	16,507,949	13,362,411
9449	SVCF Childcare Portal Grant	-	85,823	85,823
9451	SVCF Steps to Success Grant	-	37,078	37,078
9454	Child Care Resource Center - Parent Cafés Training Agreement	-	8,000	8,000
9462	Head Start Equipment Sales	-	2,755	2,755
	California Integrated Service Project (CA-ISP) Scaling Up Multi-Tiered System of			
9464	Support (MTSS) Statewide (SUMS) Partner Entity Grant	63,231	101,503	38,272
9470	California Collaborative for Learning Acceleration (CCLA)	3,744,983	3,746,912	1,929
9471	School Behavioral Health Incentive Program (SBHIP) - Anthem	740	396,386	395,646
9472	SUMS Partner Entity Region 4	4,235	158,728	154,493
9473	SUMS Partner Entity Region 5	4,235	158,721	154,486
9474	The William & Flora Hewlett Foundation - Artspiration 2022-0074 Grant	-	4,631	4,631
9489	California SUMS Phase 3	-	11,511	11,511
9493	Healthy Drinks Healthy Futures Grant	-	9,779	9,779
9496	Placer County Office of Education: Professional Learning Contract	-	48,034	48,034
9501	California Early Childhood Special Education Network Contract	-	72,501	72,501
9503	Simplified Acquisition Proposal	-	34,948	34,948
9507	California Collaborative for Learning Acceleration (CCLA) Summit/Conference	-	15,000	15,000
	Children & Youth Behavioral Health Initiative (CYBHI) School-Linked Partnerships and			
9508	Capacity Grants - Statewide Technical Assistance	1,477,934	2,577,405	1,099,471
9509	Heluna Health - California Youth Behavior Health Initiative	960	435,511	434,551
9510	Hmong History and Cultural Studies Model Curriculum	-	175,675	175,675
	Educator Workforce Investment Grant (EWIG): Effective language Acquisition			
9512	Programs (ELAP)	16,078	67,919	51,841
9513	Literacy Coaches and Reading Specialists Educator Training (LCRSET) Regional Hub	-	245,000	245,000
9514	Ten Strands Agreement-Climate Literacy	-	28,638	28,638
9515	Math, Science & Computer Science Professional Development Services Agreement	-	65,444	65,444
9516	Children and Youth Behavioral Health Initiative (CYBHI) - Countywide	479,144	480,867	1,723
9518	Valley Health Foundation - School Based Wellness Centers	-	272,521	272,521
9519	California Collaborative for Educational Excellence (CCEE) Agreement	-	128,201	128,201
9524	First 5 Santa Clara County Teacher Apprenticeship	-	695	695
9527	Count Play Explore (CPE) Grant	-	97,714	97,714
9528	SVCF Feasibility Study Grant	-	7,643	7,643
9530	Adverse Childhood Experiences (ACEs) Aware Family Resilience Network (UCAAN) Col	-	179,824	179,824
9532	CA 2024 Mathematics Professional Learning Partnership (MPLP): Co-Lead	-	50,161	50,161
9533	CA 2024 MPLP: Steering Committee	-	20,249	20,249
9534	State Preschool Quality Rating & Improvement System (QRIS) Grant	-	561,096	561,096
9901	Alternative Education Scholarships	-	12,529	12,529
9921	Teacher Recognition Day Donations	12,202	18,055	5,853
9939	Deputy Superintendent Donations	-	8,767	8,767
9941	Opportunity Youth Academy Donations	-	38,300	38,300
9944	Special Education Donations	-	1,290	1,290
9945	Digital Divide Donations	-	599	599
9947	Youth Health Wellness Donations	-	24,196	24,196
TOTAL LOCAL RESOURCE		13,474,450	39,849,816	26,375,366
TOTAL UNRESTRICTED AND RESTRICTED RESOURCES		\$ 59,029,995	\$ 107,736,239	\$ 48,706,244

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2025-26 FIRST INTERIM BUDGET

		Unaudited Actuals 2024-25	First Interim 2025-26	MYP 2026-27	MYP 2027-28
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	104,321,782	\$ 107,632,256	107,814,200	107,925,099
Federal Revenues	8100-8299	-	-	-	-
Other State Revenues	8300-8599	731,314	650,461	650,461	650,461
Other Local Revenues	8600-8799	22,201,274	17,745,425	18,147,750	18,370,028
Other Financing Sources/Transfers In	8900-8999	-	-	-	-
Contributions	8980/8990	(1,369,854)	(1,902,306)	108,217	292,561
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$125,884,516	\$ 124,125,836	\$ 126,720,628	\$ 127,238,149
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$16,538,960	\$ 13,474,437	\$ 13,474,437	\$ 13,384,629
Step & Column Adjustment				133,933	228,472
Cost-of-Living Adjustment				-	-
Other Adjustments			-	(223,741)	(14,377)
Total Certificated Salaries		\$16,538,960	\$ 13,474,437	\$ 13,384,629	\$ 13,598,724
Classified Salaries					
Base Salaries		\$38,725,140	\$ 37,634,079	\$ 37,634,079	37,389,858
Step & Column Adjustment				372,749	375,695
Cost-of-Living Adjustment				-	-
Other Adjustments				(616,970)	(63,622)
Total Classified Salaries		\$38,725,140	\$37,634,079	\$ 37,389,858	\$ 37,701,931
Employee Benefits		\$25,362,779	\$ 25,124,339	\$ 25,455,579	\$ 25,957,432
Books & Supplies		1,727,221	3,191,545	3,161,530	3,148,571
Services & Other Operating Expenses		11,480,162	18,660,876	13,489,741	11,392,737
Capital Outlay		1,997,648	3,337,707	724,550	724,550
Other Outgo		53,957,636	56,121,675	55,427,431	54,510,196
Direct Support/Indirect Costs		(17,920,785)	(21,402,655)	(18,210,113)	(17,192,580)
Other Financing Uses/Transfers Out		-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$131,868,762	\$ 136,142,003	\$ 130,823,205	\$ 129,841,561
NET INCREASE/(DECREASE) IN FUND BALANCE		(\$5,984,246)	\$ (12,016,167)	\$ (4,102,577)	\$ (2,603,412)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2025-26 FIRST INTERIM BUDGET

	Unaudited Actuals 2024-25	First Interim 2025-26	MYP 2026-27	MYP 2027-28
BEGINNING FUND BALANCE	\$46,010,714	\$ 40,026,468	\$ 28,010,301	\$ 23,907,724
PROPERTY TAX ACCOUNTING ADJUSTMENT	-	-	-	-
ENDING FUND BALANCE	\$40,026,468	\$28,010,301	\$ 23,907,724	\$ 21,304,312
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Prepaid Expenditures	-	-	-	-
Board Designation (Legal)	-	-	176,000	176,000
Facilities	3,000,000	954,625	1,290,348	1,291,462
Technology & Data Services	8,922,559	5,365,479	3,461,337	1,472,031
Vacation Liability	3,398,744	2,344,241	2,871,492	3,398,744
Carryover of Unspent Funds	6,625,772	-	-	-
Deferred Maintenance	339,634	-	-	-
Total Assignments	\$ 22,311,709	\$ 8,689,345	\$ 7,824,177	\$ 6,363,237
b) Reserve:				
Reserve for Economic Uncertainties	\$ 16,159,694	\$ 18,613,257	\$ 15,176,863	\$ 14,616,942
Undesignated Reserve	1,555,065	707,699	906,684	324,133
Total Reserve (\$)	\$ 17,714,759	\$ 19,320,956	\$ 16,083,547	\$ 14,941,075
Total Reserve (%)	4.38%	4.15%	4.24%	4.09%
ENDING FUND BALANCE (a + b)	\$ 40,026,468	\$ 28,010,301	\$ 23,907,724	\$ 21,304,312

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION (MYP)
2025-26 FIRST INTERIM BUDGET

		Unaudited Actuals 2024-25	First Interim 2025-26	MYP 2026-27	MYP 2027-28
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$ 109,692,345	\$ 108,887,826	\$ 110,096,009	\$ 111,486,362
Federal Revenues	8100-8299	53,637,772	63,235,735	52,190,002	51,434,791
Other State Revenues	8300-8599	32,813,411	40,548,002	28,771,657	23,769,912
Other Local Revenues	8600-8799	74,946,032	76,268,107	57,172,014	49,470,795
Other Financing Sources/Transfers In	8900-8999	157,159	-	-	-
Contributions	8980/8990	1,369,854	1,902,306	(108,217)	(292,561)
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 272,616,573	\$ 290,841,976	\$ 248,121,465	\$ 235,869,299
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$ 57,566,302	\$ 53,877,794	\$ 53,877,794	\$ 50,202,219
Step & Column Adjustment				538,775	313,152
Cost-of-Living Adjustment				-	-
Other Adjustments				(4,214,350)	(2,787,325)
Total Certificated Salaries		\$ 57,566,302	\$ 53,877,794	\$ 50,202,219	\$ 47,728,046
Classified Salaries					
Base Salaries		\$ 59,428,839	\$ 64,159,721	\$ 64,159,721	\$ 61,002,035
Step & Column Adjustment				641,595	557,316
Cost-of-Living Adjustment				-	-
Other Adjustments			-	(3,799,281)	(947,756)
Total Classified Salaries		\$ 59,428,839	\$ 64,159,721	\$ 61,002,035	\$ 60,611,595
Employee Benefits		\$ 65,467,223	\$ 68,015,750	\$ 65,483,304	\$ 64,712,113
Books & Supplies		3,019,703	13,775,334	4,392,624	4,112,763
Services & Other Operating Expenses		50,487,569	91,371,188	44,297,081	35,990,026
Capital Outlay		8,887,086	11,684,999	205,040	203,464
Other Outgo		10,525,994	6,055,614	5,959,592	6,185,023
Direct Support/Indirect Costs		16,740,870	20,249,026	17,056,484	16,038,951
Other Financing Uses/Transfers Out		-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 272,123,586	\$ 329,189,426	\$ 248,598,379	\$ 235,581,981
NET INCREASE/(DECREASE) IN FUND BALANCE		492,987	(38,347,450)	(476,914)	287,318

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION (MYP)
2025-26 FIRST INTERIM BUDGET

	Unaudited Actuals 2024-25	First Interim 2025-26	MYP 2026-27	MYP 2027-28
BEGINNING FUND BALANCE	\$ 68,716,903	\$ 69,209,890	\$ 30,862,440	\$ 30,385,526
ENDING FUND BALANCE	\$ 69,209,890	\$ 30,862,440	\$ 30,385,526	\$ 30,672,844
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	69,209,890	30,862,440	30,385,526	30,672,844
Total Assignments	\$ 69,209,890	\$ 30,862,440	\$ 30,385,526	\$ 30,672,844
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 69,209,890	\$ 30,862,440	\$ 30,385,526	\$ 30,672,844

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION (MYP)
2025-26 FIRST INTERIM BUDGET

	Unaudited Actuals 2024-25	First Interim 2025-26	MYP 2026-27	MYP 2027-28
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 214,014,127	\$ 216,520,082	\$ 217,910,209	\$ 219,411,461
Federal Revenues	53,637,772	63,235,735	52,190,002	51,434,791
Other State Revenues	33,544,725	41,198,463	29,422,118	24,420,373
Other Local Revenues	97,147,306	94,013,532	75,319,764	67,840,823
Other Financing Sources/Transfers In	157,159	-	-	-
Contributions	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 398,501,089	\$ 414,967,812	\$ 374,842,093	\$ 363,107,448
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 74,105,262	\$ 67,352,231	\$ 67,352,231	\$ 63,586,848
Step & Column Adjustments			672,708	541,624
COLA			-	-
Other Adjustments		-	(4,438,091)	(2,801,702)
Total Certificated Salaries	\$ 74,105,262	\$ 67,352,231	\$ 63,586,848	\$ 61,326,770
Classified Salaries				
Base Salaries	\$ 98,153,979	\$ 101,793,800	\$ 101,793,800	\$ 98,391,893
Step & Column Adjustments			1,014,344	933,011
COLA			-	-
Other Adjustments			(4,416,251)	(1,011,378)
Total Classified Salaries	\$ 98,153,979	\$ 101,793,800	\$ 98,391,893	\$ 98,313,526
Employee Benefits	\$ 90,830,003	\$ 93,140,089	\$ 90,938,883	\$ 90,669,545
Books & Supplies	4,746,925	16,966,879	7,554,154	7,261,334
Services & Other Operating Expenses	61,967,731	110,032,064	57,786,822	47,382,763
Capital Outlay	10,884,734	15,022,706	929,590	928,014
Other Outgo	64,483,630	62,177,289	61,387,023	60,695,219
Direct Support/Indirect Costs	(1,179,915)	(1,153,629)	(1,153,629)	(1,153,629)
Other Financing Uses/Transfers Out	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 403,992,348	\$ 465,331,429	\$ 379,421,584	\$ 365,423,542
NET INCREASE/(DECREASE) IN FUND BALANCE	(5,491,259)	(50,363,617)	(4,579,491)	(2,316,094)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION (MYP)
2025-26 FIRST INTERIM BUDGET

	Unaudited Actuals 2024-25	First Interim 2025-26	MYP 2026-27	MYP 2027-28
BEGINNING FUND BALANCE	\$ 114,727,617	\$ 109,236,358	\$ 58,872,741	\$ 54,293,250
PROPERTY TAX ACCOUNTING ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 109,236,358	\$ 58,872,741	\$ 54,293,250	\$ 51,977,156
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	-	-	-	-
Board Designation (Legal)	-	-	176,000	176,000
Facilities	3,000,000	954,625	1,290,348	1,291,462
Technology & Data Services	8,922,559	5,365,479	3,461,337	1,472,031
Vacation Liability	3,398,744	2,344,241	2,871,492	3,398,744
Carryover of Unspent Funds	75,835,662	30,862,440	30,385,526	30,672,844
Deferred Maintenance	339,634	-	-	-
Total Assignments	\$ 91,521,599	\$ 39,551,785	\$ 38,209,703	\$ 37,036,081
b) Reserve:				
Reserve for Economic Uncertainties	\$ 16,159,694	\$ 18,613,257	\$ 15,176,863	\$ 14,616,942
Undesignated Reserve	1,555,065	707,699	906,684	324,133
Total Reserve (\$)	\$ 17,714,759	\$ 19,320,956	\$ 16,083,547	\$ 14,941,075
Total Reserve (%)	4.38%	4.15%	4.24%	4.09%
ENDING FUND BALANCE (a + b)	\$ 109,236,358	\$ 58,872,741	\$ 54,293,250	\$ 51,977,156

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

Signed: 

County Superintendent or Designee

Printed Name: Dr. David M. Toston, Sr.

Date: 12/17/2025

Title: County Superintendent of Schools

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 17, 2025

Signed: 

County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the Interim report:

Name: Lauren Nguyen

Telephone: 408-453-6623

Title: Director, Internal Business Services

E-mail: LaNguyen@sccoe.org

Criteria and Standards Review Summary

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

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

First Interim
COUNTY OFFICE OF EDUCATION CERTIFICATION OF INTERIM
REPORT
For the Fiscal Year 2025-26

Santa Clara County

G81XZGYD3G(2025-26)

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	107,632,256.00	107,632,256.00	14,923,886.24	107,632,256.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	651,636.00	650,461.00	(3,170.12)	650,461.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,281,281.00	17,745,425.00	7,173,338.22	17,745,425.00	0.00	0.0%
5) TOTAL, REVENUES			125,565,173.00	126,028,142.00	22,094,054.34	126,028,142.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,363,197.00	13,474,437.00	4,212,300.45	13,474,437.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,652,971.00	37,634,079.00	12,278,546.06	37,634,079.00	0.00	0.0%
3) Employee Benefits		3000-3999	25,073,668.00	25,124,339.00	7,856,816.37	25,124,339.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,173,474.00	3,191,545.00	324,301.51	3,191,545.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,489,201.00	18,660,876.00	5,573,852.07	18,660,876.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,819,468.00	3,337,707.00	1,914,934.22	3,337,707.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	56,191,734.00	56,121,675.00	(53,958,022.00)	56,121,675.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(18,953,747.00)	(21,402,655.00)	(4,791,736.11)	(21,402,655.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			131,809,966.00	136,142,003.00	(26,589,007.43)	136,142,003.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,244,793.00)	(10,113,861.00)	48,683,061.77	(10,113,861.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,902,553.00)	(1,902,306.00)	74,667.00	(1,902,306.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,902,553.00)	(1,902,306.00)	74,667.00	(1,902,306.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,147,346.00)	(12,016,167.00)	48,757,728.77	(12,016,167.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,026,468.37	40,026,468.37		40,026,468.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,026,468.37	40,026,468.37		40,026,468.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,026,468.37	40,026,468.37		40,026,468.37		
2) Ending Balance, June 30 (E + F1e)			31,879,122.37	28,010,301.37		28,010,301.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,963,803.00	8,664,345.00		8,664,345.00		
Facilities	0000	9780	663,628.00					
Technology & Data Services	0000	9780	3,520,290.00					
Vacation Liability	0000	9780	2,100,000.00					
Carryover of Unspent Funds	0000	9780	3,679,885.00					
Technology and Data Services	0000	9780		5,365,479.00				
Vacation Liability	0000	9780		2,344,241.00				
Facilities	0000	9780		954,625.00				
Technology & Data Services	0000	9780				5,365,479.00		
Vacation Liability	0000	9780				2,344,241.00		
Facilities	0000	9780				954,625.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,845,818.00	18,613,257.00		18,613,257.00		
Unassigned/Unappropriated Amount		9790	6,044,501.37	707,699.37		707,699.37		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,584,402.00	11,584,402.00	3,121,550.00	11,584,402.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	85,400.00	85,400.00	20,238.00	85,400.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	634,128.00	634,128.00	0.00	634,128.00	0.00	0.0%
Timber Yield Tax		8022	210.00	210.00	0.00	210.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	220,101,593.00	220,101,593.00	0.00	220,101,593.00	0.00	0.0%
Unsecured Roll Taxes		8042	12,721,770.00	12,721,770.00	10,046,244.53	12,721,770.00	0.00	0.0%
Prior Years' Taxes		8043	1,184.00	1,184.00	139.93	1,184.00	0.00	0.0%
Supplemental Taxes		8044	4,120,200.00	4,120,200.00	1,252,702.36	4,120,200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,250,350.00	12,250,350.00	34,603.92	12,250,350.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	979.00	979.00	1,790.37	979.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	(895.19)	0.00	0.00	0.0%
Subtotal, LCFF Sources			261,500,216.00	261,500,216.00	14,476,373.92	261,500,216.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,387,152.00	1,387,152.00	447,512.32	1,387,152.00	0.00	0.0%
Property Taxes Transfers		8097	(155,255,112.00)	(155,255,112.00)	0.00	(155,255,112.00)	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			107,632,256.00	107,632,256.00	14,923,886.24	107,632,256.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	344,192.00	344,192.00	0.00	344,192.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	224,444.00	223,269.00	(6,912.12)	223,269.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	83,000.00	83,000.00	3,742.00	83,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			651,636.00	650,461.00	(3,170.12)	650,461.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	172,539.32	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	185,861.00	185,861.00	120,874.45	185,861.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500,000.00	3,500,000.00	12,559.27	3,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,847,015.00	6,258,396.00	5,542,638.86	6,258,396.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,584,514.00	2,610,428.00	869,702.52	2,610,428.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	895.19	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,802,891.00	3,829,740.00	434,894.61	3,829,740.00	0.00	0.0%
Tuition		8710	1,361,000.00	1,361,000.00	19,234.00	1,361,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,281,281.00	17,745,425.00	7,173,338.22	17,745,425.00	0.00	0.0%
TOTAL, REVENUES			125,565,173.00	126,028,142.00	22,094,054.34	126,028,142.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,786,884.00	3,823,882.00	1,261,002.79	3,823,882.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	350,268.00	350,268.00	129,656.22	350,268.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,194,460.00	9,268,702.00	2,809,697.52	9,268,702.00	0.00	0.0%
Other Certificated Salaries		1900	31,585.00	31,585.00	11,943.92	31,585.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,363,197.00	13,474,437.00	4,212,300.45	13,474,437.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	506,755.00	506,755.00	178,632.09	506,755.00	0.00	0.0%
Classified Support Salaries		2200	4,544,907.00	4,549,459.00	1,481,008.99	4,549,459.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	12,050,138.00	11,778,461.00	3,974,446.79	11,778,461.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,700,134.00	19,923,614.00	6,314,358.22	19,923,614.00	0.00	0.0%
Other Classified Salaries		2900	851,037.00	875,790.00	330,099.97	875,790.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,652,971.00	37,634,079.00	12,278,546.06	37,634,079.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,462,188.00	2,480,485.00	756,030.94	2,480,485.00	0.00	0.0%
PERS		3201-3202	10,032,578.00	10,021,446.00	3,059,020.85	10,021,446.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,008,312.00	3,017,762.00	987,553.26	3,017,762.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,017,968.00	9,051,597.00	2,877,066.05	9,051,597.00	0.00	0.0%
Unemployment Insurance		3501-3502	25,541.00	25,591.00	7,997.50	25,591.00	0.00	0.0%
Workers' Compensation		3601-3602	527,081.00	527,458.00	169,047.77	527,458.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	100.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,073,668.00	25,124,339.00	7,856,816.37	25,124,339.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	73,657.00	49,051.00	0.00	49,051.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	143,808.00	155,995.00	8,767.94	155,995.00	0.00	0.0%
Materials and Supplies		4300	2,367,186.00	2,222,859.00	140,285.23	2,222,859.00	0.00	0.0%
Noncapitalized Equipment		4400	586,382.00	761,199.00	174,844.74	761,199.00	0.00	0.0%
Food		4700	2,441.00	2,441.00	403.60	2,441.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,173,474.00	3,191,545.00	324,301.51	3,191,545.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	275,000.00	661,044.00	0.00	661,044.00	0.00	0.0%
Travel and Conferences		5200	672,048.00	739,604.00	77,731.20	739,604.00	0.00	0.0%
Dues and Memberships		5300	238,839.00	243,357.00	160,845.78	243,357.00	0.00	0.0%
Insurance		5400-5450	963,313.00	963,313.00	3,681,218.62	963,313.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,222,095.00	1,303,227.00	227,728.88	1,303,227.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	985,312.00	996,627.00	199,461.42	996,627.00	0.00	0.0%
Transfers of Direct Costs		5710	(3,030,638.00)	(3,911,223.00)	(652,597.21)	(3,911,223.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(571,136.00)	(565,678.00)	(21,820.54)	(565,678.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,143,734.00	17,641,103.00	1,754,959.33	17,641,103.00	0.00	0.0%
Communications		5900	590,634.00	589,502.00	146,324.59	589,502.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,489,201.00	18,660,876.00	5,573,852.07	18,660,876.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	406,157.00	111,601.80	406,157.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	151,669.00	6,754.75	151,669.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	427,729.00	427,411.00	50,557.24	427,411.00	0.00	0.0%
Equipment Replacement		6500	2,391,739.00	2,352,470.00	1,746,020.43	2,352,470.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,819,468.00	3,337,707.00	1,914,934.22	3,337,707.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						

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To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	56,191,734.00	56,121,675.00	(53,958,022.00)	56,121,675.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			56,191,734.00	56,121,675.00	(53,958,022.00)	56,121,675.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(17,949,759.00)	(20,249,026.00)	(4,572,265.17)	(20,249,026.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,003,988.00)	(1,153,629.00)	(219,470.94)	(1,153,629.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(18,953,747.00)	(21,402,655.00)	(4,791,736.11)	(21,402,655.00)	0.00	0.0%
TOTAL, EXPENDITURES			131,809,966.00	136,142,003.00	(26,589,007.43)	136,142,003.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,251,296.00)	(3,251,049.00)	0.00	(3,251,049.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	1,348,743.00	1,348,743.00	74,667.00	1,348,743.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,902,553.00)	(1,902,306.00)	74,667.00	(1,902,306.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,902,553.00)	(1,902,306.00)	74,667.00	(1,902,306.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	116,556,115.00	108,887,826.00	0.00	108,887,826.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,078,186.00	63,235,735.00	2,753,342.47	63,235,735.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,288,302.00	40,548,002.00	11,801,002.56	40,548,002.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,705,496.00	76,268,107.00	19,464,561.43	76,268,107.00	0.00	0.0%
5) TOTAL, REVENUES			253,628,099.00	288,939,670.00	34,018,906.46	288,939,670.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	52,356,087.00	53,877,794.00	16,530,521.03	53,877,794.00	0.00	0.0%
2) Classified Salaries		2000-2999	62,662,327.00	64,159,721.00	18,747,887.75	64,159,721.00	0.00	0.0%
3) Employee Benefits		3000-3999	67,325,637.00	68,015,750.00	18,153,425.16	68,015,750.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,873,662.00	13,775,334.00	660,994.32	13,775,334.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,836,619.00	91,371,188.00	5,922,944.28	91,371,188.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,298,629.00	11,684,999.00	2,504,238.59	11,684,999.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,032,764.00	6,055,614.00	(984,913.53)	6,055,614.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,949,759.00	20,249,026.00	4,572,265.17	20,249,026.00	0.00	0.0%
9) TOTAL, EXPENDITURES			264,335,484.00	329,189,426.00	66,107,362.77	329,189,426.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,707,385.00)	(40,249,756.00)	(32,088,456.31)	(40,249,756.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,902,553.00	1,902,306.00	(74,667.00)	1,902,306.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,902,553.00	1,902,306.00	(74,667.00)	1,902,306.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,804,832.00)	(38,347,450.00)	(32,163,123.31)	(38,347,450.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	69,209,890.36	69,209,890.36		69,209,890.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,209,890.36	69,209,890.36		69,209,890.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,209,890.36	69,209,890.36		69,209,890.36		
2) Ending Balance, June 30 (E + F1e)			60,405,058.36	30,862,440.36		30,862,440.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	60,405,058.36	30,862,442.70		30,862,442.70		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(2.34)		(2.34)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	116,556,115.00	108,887,826.00	0.00	108,887,826.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			116,556,115.00	108,887,826.00	0.00	108,887,826.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,852,057.00	1,768,213.00	(1,228,623.99)	1,768,213.00	0.00	0.0%
Special Education Discretionary Grants		8182	864,894.00	928,282.00	(593,067.81)	928,282.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	663,921.00	866,758.00	167,307.42	866,758.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	631,119.00	668,058.00	116,378.48	668,058.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	30,000.00	65,432.00	19,148.00	65,432.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	55,000.00	143,346.00	13,586.31	143,346.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	110,000.00	0.00	110,000.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,353,321.00	10,399,232.00	(87,030.60)	10,399,232.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	40,627,874.00	48,286,414.00	4,345,644.66	48,286,414.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			55,078,186.00	63,235,735.00	2,753,342.47	63,235,735.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	2,597,253.00	2,612,180.00	595,411.00	2,612,180.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	4,179,217.00	4,179,217.00	1,209,768.00	4,179,217.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	96,358.00	96,358.00	(9,605.67)	96,358.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	774,129.00	920,901.00	(344,303.84)	920,901.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	219,562.00	219,562.00	60,627.30	219,562.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	18,421,783.00	32,519,784.00	10,289,105.77	32,519,784.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			26,288,302.00	40,548,002.00	11,801,002.56	40,548,002.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,942,184.00	5,942,184.00	0.00	5,942,184.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	22,200.00	22,200.00	24,253.45	22,200.00	0.00	0.0%
All Other Sales		8639	45,000.00	45,000.00	23,324.34	45,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,140,620.00	1,328,151.00	49,525.57	1,328,151.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,156,081.00	34,899,182.00	14,086,061.62	34,899,182.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,989,880.00	8,318,152.00	4,870,037.59	8,318,152.00	0.00	0.0%
Tuition		8710	114,427.00	234,122.00	0.00	234,122.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	16,295,104.00	25,479,116.00	411,358.86	25,479,116.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,705,496.00	76,268,107.00	19,464,561.43	76,268,107.00	0.00	0.0%
TOTAL, REVENUES			253,628,099.00	288,939,670.00	34,018,906.46	288,939,670.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	26,725,325.00	27,012,852.00	8,343,330.77	27,012,852.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,521,393.00	9,602,708.00	2,974,160.71	9,602,708.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,747,162.00	14,685,569.00	4,423,890.57	14,685,569.00	0.00	0.0%
Other Certificated Salaries		1900	2,362,207.00	2,576,665.00	789,138.98	2,576,665.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			52,356,087.00	53,877,794.00	16,530,521.03	53,877,794.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	37,018,727.00	37,254,068.00	10,438,487.60	37,254,068.00	0.00	0.0%
Classified Support Salaries		2200	12,146,773.00	12,527,328.00	3,917,897.91	12,527,328.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,475,900.00	3,721,743.00	1,112,903.74	3,721,743.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,632,481.00	8,025,398.00	2,571,606.25	8,025,398.00	0.00	0.0%
Other Classified Salaries		2900	2,388,446.00	2,631,184.00	706,992.25	2,631,184.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			62,662,327.00	64,159,721.00	18,747,887.75	64,159,721.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,264,986.00	15,506,227.00	2,886,014.35	15,506,227.00	0.00	0.0%
PERS		3201-3202	16,900,888.00	17,076,073.00	4,563,437.56	17,076,073.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,813,543.00	5,931,330.00	1,724,046.33	5,931,330.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	26,358,720.00	26,485,035.00	8,077,061.97	26,485,035.00	0.00	0.0%
Unemployment Insurance		3501-3502	58,374.00	59,645.00	17,287.15	59,645.00	0.00	0.0%
Workers' Compensation		3601-3602	2,929,126.00	2,955,262.00	883,440.13	2,955,262.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	2,098.00	2,097.75	2,098.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	80.00	39.92	80.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			67,325,637.00	68,015,750.00	18,153,425.16	68,015,750.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	19,000.00	13,965.00	0.00	13,965.00	0.00	0.0%
Books and Other Reference Materials		4200	60,210.00	192,900.00	6,019.60	192,900.00	0.00	0.0%
Materials and Supplies		4300	4,156,266.00	12,619,385.00	503,251.88	12,619,385.00	0.00	0.0%
Noncapitalized Equipment		4400	637,186.00	947,084.00	151,521.79	947,084.00	0.00	0.0%
Food		4700	1,000.00	2,000.00	201.05	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,873,662.00	13,775,334.00	660,994.32	13,775,334.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	19,419,027.00	43,290,477.00	2,352,704.04	43,290,477.00	0.00	0.0%
Travel and Conferences		5200	1,972,739.00	2,740,100.00	206,547.26	2,740,100.00	0.00	0.0%
Dues and Memberships		5300	160,868.00	127,366.00	20,372.72	127,366.00	0.00	0.0%
Insurance		5400-5450	16,003.00	16,003.00	1,283.06	16,003.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,233,707.00	1,250,538.00	165,044.88	1,250,538.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,741,289.00	2,341,014.00	363,400.40	2,341,014.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	3,030,638.00	3,911,223.00	652,597.21	3,911,223.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	746,552.00	383,352.00	81,354.41	383,352.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,150,049.00	36,951,405.00	2,015,492.60	36,951,405.00	0.00	0.0%
Communications		5900	365,747.00	359,710.00	64,147.70	359,710.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,836,619.00	91,371,188.00	5,922,944.28	91,371,188.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	6,475,974.00	2,368,911.37	6,475,974.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,258,629.00	4,579,222.00	28,348.50	4,579,222.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	40,000.00	384,266.00	26,243.48	384,266.00	0.00	0.0%
Equipment Replacement		6500	0.00	245,537.00	80,735.24	245,537.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,298,629.00	11,684,999.00	2,504,238.59	11,684,999.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,177,654.00	1,177,654.00	0.00	1,177,654.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	1,617,014.77	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,052,087.00	3,074,937.00	(2,799,099.86)	3,074,937.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	576,378.00	576,378.00	196,774.29	576,378.00	0.00	0.0%
Other Debt Service - Principal		7439	1,226,645.00	1,226,645.00	397.27	1,226,645.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,032,764.00	6,055,614.00	(984,913.53)	6,055,614.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	17,949,759.00	20,249,026.00	4,572,265.17	20,249,026.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,949,759.00	20,249,026.00	4,572,265.17	20,249,026.00	0.00	0.0%
TOTAL, EXPENDITURES			264,335,484.00	329,189,426.00	66,107,362.77	329,189,426.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,251,296.00	3,251,049.00	0.00	3,251,049.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(1,348,743.00)	(1,348,743.00)	(74,667.00)	(1,348,743.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,902,553.00	1,902,306.00	(74,667.00)	1,902,306.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,902,553.00	1,902,306.00	(74,667.00)	1,902,306.00	0.00	0.0%

2025-26 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	224,188,371.00	216,520,082.00	14,923,886.24	216,520,082.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,078,186.00	63,235,735.00	2,753,342.47	63,235,735.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,939,938.00	41,198,463.00	11,797,832.44	41,198,463.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,986,777.00	94,013,532.00	26,637,899.65	94,013,532.00	0.00	0.0%
5) TOTAL, REVENUES			379,193,272.00	414,967,812.00	56,112,960.80	414,967,812.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	65,719,284.00	67,352,231.00	20,742,821.48	67,352,231.00	0.00	0.0%
2) Classified Salaries		2000-2999	100,315,298.00	101,793,800.00	31,026,433.81	101,793,800.00	0.00	0.0%
3) Employee Benefits		3000-3999	92,399,305.00	93,140,089.00	26,010,241.53	93,140,089.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,047,136.00	16,966,879.00	985,295.83	16,966,879.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61,325,820.00	110,032,064.00	11,496,796.35	110,032,064.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,118,097.00	15,022,706.00	4,419,172.81	15,022,706.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	62,224,498.00	62,177,289.00	(54,942,935.53)	62,177,289.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,003,988.00)	(1,153,629.00)	(219,470.94)	(1,153,629.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			396,145,450.00	465,331,429.00	39,518,355.34	465,331,429.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,952,178.00)	(50,363,617.00)	16,594,605.46	(50,363,617.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,952,178.00)	(50,363,617.00)	16,594,605.46	(50,363,617.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	109,236,358.73	109,236,358.73		109,236,358.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,236,358.73	109,236,358.73		109,236,358.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,236,358.73	109,236,358.73		109,236,358.73		
2) Ending Balance, June 30 (E + F1e)			92,284,180.73	58,872,741.73		58,872,741.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	60,405,058.36	30,862,442.70		30,862,442.70		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

2025-26 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,963,803.00	8,664,345.00		8,664,345.00		
Facilities	0000	9780	663,628.00					
Technology & Data Services	0000	9780	3,520,290.00					
Vacation Liability	0000	9780	2,100,000.00					
Carryover of Unspent Funds	0000	9780	3,679,885.00					
Technology and Data Services	0000	9780		5,365,479.00				
Vacation Liability	0000	9780		2,344,241.00				
Facilities	0000	9780		954,625.00				
Technology & Data Services	0000	9780				5,365,479.00		
Vacation Liability	0000	9780				2,344,241.00		
Facilities	0000	9780				954,625.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,845,818.00	18,613,257.00		18,613,257.00		
Unassigned/Unappropriated Amount		9790	6,044,501.37	707,697.03		707,697.03		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,584,402.00	11,584,402.00	3,121,550.00	11,584,402.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	85,400.00	85,400.00	20,238.00	85,400.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	634,128.00	634,128.00	0.00	634,128.00	0.00	0.0%
Timber Yield Tax		8022	210.00	210.00	0.00	210.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	220,101,593.00	220,101,593.00	0.00	220,101,593.00	0.00	0.0%
Unsecured Roll Taxes		8042	12,721,770.00	12,721,770.00	10,046,244.53	12,721,770.00	0.00	0.0%
Prior Years' Taxes		8043	1,184.00	1,184.00	139.93	1,184.00	0.00	0.0%
Supplemental Taxes		8044	4,120,200.00	4,120,200.00	1,252,702.36	4,120,200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,250,350.00	12,250,350.00	34,603.92	12,250,350.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	979.00	979.00	1,790.37	979.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	(895.19)	0.00	0.00	0.0%
Subtotal, LCFF Sources			261,500,216.00	261,500,216.00	14,476,373.92	261,500,216.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,387,152.00	1,387,152.00	447,512.32	1,387,152.00	0.00	0.0%
Property Taxes Transfers		8097	(38,698,997.00)	(46,367,286.00)	0.00	(46,367,286.00)	0.00	0.0%

2025-26 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			224,188,371.00	216,520,082.00	14,923,886.24	216,520,082.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,852,057.00	1,768,213.00	(1,228,623.99)	1,768,213.00	0.00	0.0%
Special Education Discretionary Grants		8182	864,894.00	928,282.00	(593,067.81)	928,282.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	663,921.00	866,758.00	167,307.42	866,758.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	631,119.00	668,058.00	116,378.48	668,058.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	30,000.00	65,432.00	19,148.00	65,432.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	55,000.00	143,346.00	13,586.31	143,346.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	110,000.00	0.00	110,000.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,353,321.00	10,399,232.00	(87,030.60)	10,399,232.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	40,627,874.00	48,286,414.00	4,345,644.66	48,286,414.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			55,078,186.00	63,235,735.00	2,753,342.47	63,235,735.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	2,597,253.00	2,612,180.00	595,411.00	2,612,180.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	4,179,217.00	4,179,217.00	1,209,768.00	4,179,217.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	344,192.00	344,192.00	0.00	344,192.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	320,802.00	319,627.00	(16,517.79)	319,627.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	774,129.00	920,901.00	(344,303.84)	920,901.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	219,562.00	219,562.00	60,627.30	219,562.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,504,783.00	32,602,784.00	10,292,847.77	32,602,784.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			26,939,938.00	41,198,463.00	11,797,832.44	41,198,463.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,942,184.00	5,942,184.00	0.00	5,942,184.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	172,539.32	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	22,200.00	22,200.00	24,253.45	22,200.00	0.00	0.0%
All Other Sales		8639	230,861.00	230,861.00	144,198.79	230,861.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500,000.00	3,500,000.00	12,559.27	3,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,987,635.00	7,586,547.00	5,592,164.43	7,586,547.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	27,740,595.00	37,509,610.00	14,955,764.14	37,509,610.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	895.19	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,792,771.00	12,147,892.00	5,304,932.20	12,147,892.00	0.00	0.0%
Tuition		8710	1,475,427.00	1,595,122.00	19,234.00	1,595,122.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	16,295,104.00	25,479,116.00	411,358.86	25,479,116.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			72,986,777.00	94,013,532.00	26,637,899.65	94,013,532.00	0.00	0.0%
TOTAL, REVENUES			379,193,272.00	414,967,812.00	56,112,960.80	414,967,812.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,512,209.00	30,836,734.00	9,604,333.56	30,836,734.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,871,661.00	9,952,976.00	3,103,816.93	9,952,976.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	22,941,622.00	23,954,271.00	7,233,588.09	23,954,271.00	0.00	0.0%
Other Certificated Salaries		1900	2,393,792.00	2,608,250.00	801,082.90	2,608,250.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			65,719,284.00	67,352,231.00	20,742,821.48	67,352,231.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	37,525,482.00	37,760,823.00	10,617,119.69	37,760,823.00	0.00	0.0%
Classified Support Salaries		2200	16,691,680.00	17,076,787.00	5,398,906.90	17,076,787.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,526,038.00	15,500,204.00	5,087,350.53	15,500,204.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27,332,615.00	27,949,012.00	8,885,964.47	27,949,012.00	0.00	0.0%
Other Classified Salaries		2900	3,239,483.00	3,506,974.00	1,037,092.22	3,506,974.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			100,315,298.00	101,793,800.00	31,026,433.81	101,793,800.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,727,174.00	17,986,712.00	3,642,045.29	17,986,712.00	0.00	0.0%
PERS		3201-3202	26,933,466.00	27,097,519.00	7,622,458.41	27,097,519.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,821,855.00	8,949,092.00	2,711,599.59	8,949,092.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,376,688.00	35,536,632.00	10,954,128.02	35,536,632.00	0.00	0.0%
Unemployment Insurance		3501-3502	83,915.00	85,236.00	25,284.65	85,236.00	0.00	0.0%
Workers' Compensation		3601-3602	3,456,207.00	3,482,720.00	1,052,487.90	3,482,720.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	2,098.00	2,097.75	2,098.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	80.00	139.92	80.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			92,399,305.00	93,140,089.00	26,010,241.53	93,140,089.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	92,657.00	63,016.00	0.00	63,016.00	0.00	0.0%
Books and Other Reference Materials		4200	204,018.00	348,895.00	14,787.54	348,895.00	0.00	0.0%
Materials and Supplies		4300	6,523,452.00	14,842,244.00	643,537.11	14,842,244.00	0.00	0.0%
Noncapitalized Equipment		4400	1,223,568.00	1,708,283.00	326,366.53	1,708,283.00	0.00	0.0%
Food		4700	3,441.00	4,441.00	604.65	4,441.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			8,047,136.00	16,966,879.00	985,295.83	16,966,879.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	19,694,027.00	43,951,521.00	2,352,704.04	43,951,521.00	0.00	0.0%
Travel and Conferences		5200	2,644,787.00	3,479,704.00	284,278.46	3,479,704.00	0.00	0.0%
Dues and Memberships		5300	399,707.00	370,723.00	181,218.50	370,723.00	0.00	0.0%
Insurance		5400-5450	979,316.00	979,316.00	3,682,501.68	979,316.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,455,802.00	2,553,765.00	392,773.76	2,553,765.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,726,601.00	3,337,641.00	562,861.82	3,337,641.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	175,416.00	(182,326.00)	59,533.87	(182,326.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,293,783.00	54,592,508.00	3,770,451.93	54,592,508.00	0.00	0.0%
Communications		5900	956,381.00	949,212.00	210,472.29	949,212.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,325,820.00	110,032,064.00	11,496,796.35	110,032,064.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	6,882,131.00	2,480,513.17	6,882,131.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,258,629.00	4,730,891.00	35,103.25	4,730,891.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	467,729.00	811,677.00	76,800.72	811,677.00	0.00	0.0%
Equipment Replacement		6500	2,391,739.00	2,598,007.00	1,826,755.67	2,598,007.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,118,097.00	15,022,706.00	4,419,172.81	15,022,706.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,177,654.00	1,177,654.00	0.00	1,177,654.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	1,617,014.77	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	59,243,821.00	59,196,612.00	(56,757,121.86)	59,196,612.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	576,378.00	576,378.00	196,774.29	576,378.00	0.00	0.0%
Other Debt Service - Principal		7439	1,226,645.00	1,226,645.00	397.27	1,226,645.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			62,224,498.00	62,177,289.00	(54,942,935.53)	62,177,289.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,003,988.00)	(1,153,629.00)	(219,470.94)	(1,153,629.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,003,988.00)	(1,153,629.00)	(219,470.94)	(1,153,629.00)	0.00	0.0%
TOTAL, EXPENDITURES			396,145,450.00	465,331,429.00	39,518,355.34	465,331,429.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
5810	Other Restricted Federal	614.00
6018	Student Support and Enrichment Block Grant	.50
6266	Educator Effectiveness, FY 2021-22	.48
6332	CA Community Schools Partnership Act - Implementation Grant	6,596,415.93
6333	CA Community Schools Partnership Act - Coordination Grant	.41
6500	Special Education	1,368,123.94
6620	Reversing Opioid Overdoses	.28
7339	Dual Enrollment Opportunities	.21
7399	LCFF Equity Multiplier	.39
7412	A-G Access/Success Grant	.23
7435	Learning Recovery Emergency Block Grant	.65
7810	Other Restricted State	1,940.22
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,234,453.62
9010	Other Restricted Local	19,660,891.84
Total, Restricted Balance		30,862,442.70

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	892,671.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,204,859.00	60,938,071.00	492,632.00	60,938,071.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,541,702.00	4,541,702.00	1,456,159.00	4,541,702.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(.01)	0.00	0.00	0.0%
5) TOTAL, REVENUES			34,746,561.00	65,479,773.00	2,841,461.99	65,479,773.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	34,746,561.00	65,479,773.00	1,948,791.00	65,479,773.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,746,561.00	65,479,773.00	1,948,791.00	65,479,773.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	892,670.99	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	892,670.99	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(307.20)	(307.20)		(307.20)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(307.20)	(307.20)		(307.20)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(307.20)	(307.20)		(307.20)		
2) Ending Balance, June 30 (E + F1e)			(307.20)	(307.20)		(307.20)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(307.20)	(307.20)		(307.20)		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	892,671.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	892,671.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	30,204,859.00	60,938,071.00	492,632.00	60,938,071.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,204,859.00	60,938,071.00	492,632.00	60,938,071.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	4,541,702.00	4,541,702.00	1,456,159.00	4,541,702.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,541,702.00	4,541,702.00	1,456,159.00	4,541,702.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	(.01)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(.01)	0.00	0.00	0.0%
TOTAL, REVENUES			34,746,561.00	65,479,773.00	2,841,461.99	65,479,773.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	30,204,859.00	60,938,071.00	492,632.00	60,938,071.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	4,541,702.00	4,541,702.00	1,456,159.00	4,541,702.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			34,746,561.00	65,479,773.00	1,948,791.00	65,479,773.00	0.00	0.0%
TOTAL, EXPENDITURES			34,746,561.00	65,479,773.00	1,948,791.00	65,479,773.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,590,205.00	2,545,555.00	762,454.88	2,545,555.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,258,768.00	40,223,049.00	21,702,254.67	40,223,049.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	364.95	0.00	0.00	0.0%
5) TOTAL, REVENUES			11,848,973.00	42,768,604.00	22,465,074.50	42,768,604.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,920,590.00	1,874,534.00	550,641.28	1,874,534.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,515,878.00	3,878,021.00	969,417.99	3,878,021.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,122,140.00	3,277,533.00	848,860.54	3,277,533.00	0.00	0.0%
4) Books and Supplies		4000-4999	583,313.00	507,353.00	46,253.93	507,353.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,531,792.00	36,565,816.00	431,526.81	36,565,816.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,003,988.00	1,153,629.00	219,470.94	1,153,629.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,677,701.00	47,256,886.00	3,066,171.49	47,256,886.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,828,728.00)	(4,488,282.00)	19,398,903.01	(4,488,282.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,828,728.00)	(4,488,282.00)	19,398,903.01	(4,488,282.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,267,228.71	6,267,228.71		6,267,228.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,267,228.71	6,267,228.71		6,267,228.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,267,228.71	6,267,228.71		6,267,228.71		
2) Ending Balance, June 30 (E + F1e)			3,438,500.71	1,778,946.71		1,778,946.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,464,939.14	1,805,385.76		1,805,385.76		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(26,438.43)	(26,439.05)		(26,439.05)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	572,688.00	760,087.00	37,173.07	760,087.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,017,517.00	1,785,468.00	725,281.81	1,785,468.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,590,205.00	2,545,555.00	762,454.88	2,545,555.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	32,505.00	111,683.00	1,985.90	111,683.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	6,590,630.00	35,918,415.00	18,506,702.40	35,918,415.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	46,179.00	46,179.00	13,952.70	46,179.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,589,454.00	4,146,772.00	3,179,613.67	4,146,772.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,258,768.00	40,223,049.00	21,702,254.67	40,223,049.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	364.95	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	364.95	0.00	0.00	0.0%
TOTAL, REVENUES			11,848,973.00	42,768,604.00	22,465,074.50	42,768,604.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,059,376.00	1,015,549.00	284,398.94	1,015,549.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	861,214.00	858,985.00	266,242.34	858,985.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,920,590.00	1,874,534.00	550,641.28	1,874,534.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,508,358.00	1,340,526.00	335,799.74	1,340,526.00	0.00	0.0%
Classified Support Salaries		2200	63,903.00	3,939.00	5,326.74	3,939.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	560,842.00	678,477.00	208,463.52	678,477.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,382,775.00	1,832,329.00	416,577.99	1,832,329.00	0.00	0.0%
Other Classified Salaries		2900	0.00	22,750.00	3,250.00	22,750.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,515,878.00	3,878,021.00	969,417.99	3,878,021.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	312,235.00	312,998.00	90,568.47	312,998.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	1,038,659.00	1,103,845.00	271,422.03	1,103,845.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	312,965.00	335,732.00	85,488.06	335,732.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,316,194.00	1,373,548.00	365,516.31	1,373,548.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,717.00	2,876.00	720.94	2,876.00	0.00	0.0%
Workers' Compensation		3601-3602	139,370.00	148,534.00	35,144.73	148,534.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,122,140.00	3,277,533.00	848,860.54	3,277,533.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,978.00	18,381.00	2,604.56	18,381.00	0.00	0.0%
Materials and Supplies		4300	558,521.00	480,228.00	43,588.39	480,228.00	0.00	0.0%
Noncapitalized Equipment		4400	9,814.00	8,655.00	0.00	8,655.00	0.00	0.0%
Food		4700	0.00	89.00	60.98	89.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			583,313.00	507,353.00	46,253.93	507,353.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,085,078.00	31,632,820.00	31,250.00	31,632,820.00	0.00	0.0%
Travel and Conferences		5200	23,407.00	37,151.00	16,343.04	37,151.00	0.00	0.0%
Dues and Memberships		5300	1,574.00	2,674.00	1,073.44	2,674.00	0.00	0.0%
Insurance		5400-5450	0.00	930.00	929.12	930.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	107,841.00	27,676.78	107,841.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	129,876.00	16,240.83	129,876.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(175,853.00)	182,002.00	(59,702.79)	182,002.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	3,590,555.00	4,373,530.00	392,669.61	4,373,530.00	0.00	0.0%
Communications		5900	7,031.00	98,992.00	5,046.78	98,992.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,531,792.00	36,565,816.00	431,526.81	36,565,816.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,003,988.00	1,153,629.00	219,470.94	1,153,629.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,003,988.00	1,153,629.00	219,470.94	1,153,629.00	0.00	0.0%
TOTAL, EXPENDITURES			14,677,701.00	47,256,886.00	3,066,171.49	47,256,886.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	83,465.66
6130	Early Education: Center-Based Reserve Account	1,703,202.31
6131	Early Education: Resource & Referral Reserve Account for Department of Social Services Programs	18,716.92
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	.40
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	.47
Total, Restricted Balance		1,805,385.76

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,540,800.00	7,540,800.00	2,123,212.52	7,540,800.00	0.00	0.0%
5) TOTAL, REVENUES			7,540,800.00	7,540,800.00	2,123,212.52	7,540,800.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	551,474.00	551,474.00	137,751.53	551,474.00	0.00	0.0%
3) Employee Benefits		3000-3999	295,830.00	292,576.00	72,560.32	292,576.00	0.00	0.0%
4) Books and Supplies		4000-4999	69,744.00	73,111.00	27.01	73,111.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,101,845.00	9,101,732.00	2,356,826.64	9,101,732.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,018,893.00	10,018,893.00	2,567,165.50	10,018,893.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(2,478,093.00)	(2,478,093.00)	(443,952.98)	(2,478,093.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,478,093.00)	(2,478,093.00)	(443,952.98)	(2,478,093.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	26,289,245.81	26,289,245.81		26,289,245.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,289,245.81	26,289,245.81		26,289,245.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,289,245.81	26,289,245.81		26,289,245.81		
2) Ending Net Position, June 30 (E + F1e)			23,811,152.81	23,811,152.81		23,811,152.81		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	23,811,152.81	23,811,152.81		23,811,152.81		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	992,909.00	992,909.00	(.01)	992,909.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	6,312,726.00	6,312,726.00	2,041,171.77	6,312,726.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	235,165.00	235,165.00	82,040.76	235,165.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,540,800.00	7,540,800.00	2,123,212.52	7,540,800.00	0.00	0.0%
TOTAL, REVENUES			7,540,800.00	7,540,800.00	2,123,212.52	7,540,800.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	390,527.00	390,527.00	84,098.81	390,527.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	160,947.00	160,947.00	53,652.72	160,947.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			551,474.00	551,474.00	137,751.53	551,474.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	151,104.00	147,850.00	35,798.81	147,850.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	41,424.00	41,424.00	10,388.08	41,424.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	97,341.00	97,341.00	24,905.29	97,341.00	0.00	0.0%
Unemployment Insurance		3501-3502	276.00	276.00	67.88	276.00	0.00	0.0%
Workers' Compensation		3601-3602	5,685.00	5,685.00	1,400.26	5,685.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			295,830.00	292,576.00	72,560.32	292,576.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	66,744.00	70,111.00	27.01	70,111.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,744.00	73,111.00	27.01	73,111.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,049.00	2,049.00	0.00	2,049.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	4,097,042.00	4,097,042.00	1,700,225.07	4,097,042.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	437.00	324.00	168.92	324.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,001,687.00	5,001,687.00	656,272.65	5,001,687.00	0.00	0.0%
Communications		5900	480.00	480.00	160.00	480.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,101,845.00	9,101,732.00	2,356,826.64	9,101,732.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			10,018,893.00	10,018,893.00	2,567,165.50	10,018,893.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)					0.00	
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	68.28	70.99	47.00	70.99	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	120.00	120.00	120.00	120.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	188.28	190.99	167.00	190.99	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	651.78	651.78	651.78	651.78	0.00	0.0%
c. Special Education-NPS/LCI	9.59	9.59	9.59	9.59	0.00	0.0%
d. Special Education Extended Year	26.20	26.20	26.20	26.20	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	687.57	687.57	687.57	687.57	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	875.85	878.56	854.57	878.56	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	216,653.29	216,653.29	216,653.29	216,653.29	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	60.00	60.00	60.00	60.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C2a through C2c)	60.00	60.00	60.00	60.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	200.00	200.00	200.00	200.00	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						
(Sum of Lines C3a through C3e)	200.00	200.00	200.00	200.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	260.00	260.00	260.00	260.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	260.00	260.00	260.00	260.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			182,186,293.00	157,465,227.00	143,978,575.00	135,353,017.00	130,999,912.00	156,816,986.00	183,713,748.00	159,508,252.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		557,419.00	557,419.00	1,023,594.00	1,003,356.00	939,039.00	959,419.00	939,039.00	1,217,463.00
Property Taxes	8020-8079		678,694.00	215,269.00	216,239.00	10,223,488.00	42,108,345.00	42,562,054.00	40,910,595.00	15,251,535.00
Miscellaneous Funds	8080-8099		0.00	223,145.00	47,508.00	177,754.00	64,081.00	34,883.00	(25,499,891.00)	44,135.00
Federal Revenue	8100-8299		(1,285,566.00)	(5,347,819.00)	5,430,255.00	3,956,472.00	4,077,105.00	6,260,343.00	2,898,154.00	3,098,747.00
Other State Revenue	8300-8599		495,368.00	4,275,942.00	4,628,003.00	2,398,521.00	2,657,270.00	3,757,661.00	2,018,046.00	2,414,850.00
Other Local Revenue	8600-8799		4,414,695.00	14,889,096.00	5,897,357.00	1,436,753.00	4,888,179.00	5,234,920.00	7,557,941.00	7,525,768.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,860,610.00	14,813,052.00	17,242,956.00	19,196,344.00	54,734,019.00	58,809,280.00	28,823,884.00	29,552,498.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,520,002.00	5,461,534.00	5,323,672.00	5,437,614.00	5,842,846.00	6,078,071.00	5,787,270.00	5,612,072.00
Classified Salaries	2000-2999		8,639,470.00	7,230,322.00	7,517,074.00	7,639,568.00	8,116,788.00	8,102,899.00	8,767,847.00	8,143,648.00
Employee Benefits	3000-3999		6,187,796.00	6,560,767.00	6,557,215.00	6,704,464.00	7,070,999.00	7,173,047.00	7,634,659.00	7,413,766.00
Books and Supplies	4000-4999		(47,978.00)	235,935.00	479,023.00	318,316.00	1,590,248.00	1,384,258.00	1,025,251.00	972,710.00
Services	5000-5999		3,029,739.00	1,779,634.00	3,405,004.00	3,282,419.00	5,893,043.00	8,505,841.00	12,059,123.00	6,782,237.00
Capital Outlay	6000-6999		72,049.00	(1,568,017.00)	1,789,312.00	4,125,829.00	170,209.00	702,441.00	1,078,934.00	667,102.00
Other Outgo	7000-7499		85,653.00	(56,770,084.00)	458,117.00	1,063,907.00	315,666.00	3,163.00	16,944,134.00	140,199.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			22,486,731.00	(37,069,909.00)	25,529,417.00	28,572,117.00	28,999,799.00	31,949,720.00	53,297,218.00	29,731,734.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	5,695,741.00				3,962,160.00		(275.00)	150.00	(425.00)
Accounts Receivable	9200-9299	42,539,045.00	12,338,994.00	26,343,218.00	518,773.00	148,046.00	43,175.00	32,365.00	424,776.00	26,563.00
Due From Other Funds	9310	550,466.00	3,535,106.00		550,465.00	1.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		48,785,252.00	15,874,100.00	26,343,218.00	1,069,238.00	4,110,207.00	43,175.00	32,090.00	424,926.00	26,138.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	88,935,146.00	24,171,755.00	62,127,041.00	56,755.00	39,154.00	(37,718.00)	25,444.00	562,804.00	(26,791.00)
Due To Other Funds	9610	1,399,639.00		7,280.00	1,399,639.00	(7,280.00)				
Current Loans	9640									
Unearned Revenues	9650	31,405,234.00	1,980,796.00	29,399,378.00	14,300.00	(279,737.00)			16,667.00	53,535.00
Deferred Inflows of Resources	9690									
SUBTOTAL		121,740,019.00	26,152,551.00	91,533,699.00	1,470,694.00	(247,863.00)	(37,718.00)	25,444.00	579,471.00	26,744.00
<u>Nonoperating</u>										
Suspense Clearing	9910	(2,572,137.00)	3,183,506.00	(179,132.00)	62,359.00	664,598.00	1,961.00	30,556.00	422,383.00	24,485.00
TOTAL BALANCE SHEET ITEMS		(75,526,904.00)	(7,094,945.00)	(65,369,613.00)	(339,097.00)	5,022,668.00	82,854.00	37,202.00	267,838.00	23,879.00
E. NET INCREASE/DECREASE (B - C + D)			(24,721,066.00)	(13,486,652.00)	(8,625,558.00)	(4,353,105.00)	25,817,074.00	26,896,762.00	(24,205,496.00)	(155,357.00)
F. ENDING CASH (A + E)			157,465,227.00	143,978,575.00	135,353,017.00	130,999,912.00	156,816,986.00	183,713,748.00	159,508,252.00	159,352,895.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		159,352,895.00	148,137,073.00	180,878,370.00	133,374,645.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,260,086.00	1,217,463.00	1,220,127.00	775,378.00	0.00		11,669,802.00	11,669,802.00
Property Taxes	8020-8079	12,158,659.00	50,437,307.00	1,753,666.00	33,313,584.00			249,829,435.00	249,829,435.00
Miscellaneous Funds	8080-8099	3,715,560.00	280,506.00	(11,756,634.00)	(12,310,202.00)			(44,979,155.00)	(44,979,155.00)
Federal Revenue	8100-8299	2,673,954.00	8,241,870.00	4,617,406.00	28,614,814.00			63,235,735.00	63,235,735.00
Other State Revenue	8300-8599	5,316,912.00	4,204,502.00	3,758,576.00	5,272,812.00			41,198,463.00	41,198,463.00
Other Local Revenue	8600-8799	8,358,425.00	8,400,912.00	7,881,467.00	17,528,019.00			94,013,532.00	94,013,532.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		33,483,596.00	72,782,560.00	7,474,608.00	73,194,405.00	0.00	0.00	414,967,812.00	414,967,812.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,682,983.00	5,669,238.00	5,748,630.00	6,188,299.00	0.00		67,352,231.00	67,352,231.00
Classified Salaries	2000-2999	9,862,794.00	8,652,808.00	8,632,409.00	10,488,173.00			101,793,800.00	101,793,800.00
Employee Benefits	3000-3999	7,867,800.00	7,462,769.00	7,806,642.00	14,700,165.00			93,140,089.00	93,140,089.00
Books and Supplies	4000-4999	1,204,096.00	1,398,410.00	1,693,910.00	6,712,700.00			16,966,879.00	16,966,879.00
Services	5000-5999	9,228,078.00	7,644,483.00	12,287,700.00	36,134,763.00			110,032,064.00	110,032,064.00
Capital Outlay	6000-6999	1,682,549.00	1,138,348.00	1,091,878.00	4,072,072.00			15,022,706.00	15,022,706.00
Other Outgo	7000-7499	9,276,278.00	8,440,675.00	18,375,586.00	62,690,366.00			61,023,660.00	61,023,660.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		44,804,578.00	40,406,731.00	55,636,755.00	140,986,538.00	0.00	0.00	465,331,429.00	465,331,429.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	2,733.00	(74.00)	(831,689.00)	(1,149,380.00)			1,983,200.00	
Accounts Receivable	9200-9299	(748.00)	186,464.00	326,757.00	(19,817,666.00)			20,570,717.00	
Due From Other Funds	9310				(3,758,063.00)			327,509.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				(19,418.00)			(19,418.00)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,985.00	186,390.00	(504,932.00)	(24,744,527.00)	0.00	0.00	22,862,008.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	6,721.00	(44,943.00)	(13,068.00)	(83,603,210.00)			3,263,944.00	
Due To Other Funds	9610				(2,014,945.00)			(615,306.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650				(25,570,130.00)			5,614,809.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		6,721.00	(44,943.00)	(13,068.00)	(111,188,285.00)	0.00	0.00	8,263,447.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	109,896.00	134,135.00	1,150,286.00	(2,150,910.00)			3,454,123.00	
TOTAL BALANCE SHEET ITEMS		105,160.00	365,468.00	658,422.00	84,292,848.00	0.00	0.00	18,052,684.00	
E. NET INCREASE/DECREASE (B - C + D)		(11,215,822.00)	32,741,297.00	(47,503,725.00)	16,500,715.00	0.00	0.00	(32,310,933.00)	(50,363,617.00)
F. ENDING CASH (A + E)		148,137,073.00	180,878,370.00	133,374,645.00	149,875,360.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								149,875,360.00	

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) 24,802,366.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 237,481,656.00

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) 10.44%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

**Entry
required**

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) 21,443,701.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 8,776,340.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,612.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,295,493.13
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	31,586,146.13
9. Carry-Forward Adjustment (Part IV, Line F)	(5,083,834.35)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,502,311.78
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	129,333,827.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	66,403,417.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	54,974,802.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,817,029.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	379,588.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	5,669.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,880,353.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	24,649,453.00
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)	9,456,974.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,113,444.87
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)	481,650.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,470,348.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	327,966,554.87
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)	9.63%
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)	8.08%
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)	31,586,146.13
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	127,866.98
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 (11.22%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.22%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.22%) times Part III, Line B19); zero if positive	(5,083,834.35)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(5,083,834.35)
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:	8.08%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2541917.17) is applied to the current year calculation and the remainder (\$-2541917.18) is deferred to one or more future years:	8.86%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1694611.45) is applied to the current year calculation and the remainder (\$-3389222.90) is deferred to one or more future years:	9.11%
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)	(5,083,834.35)

Approved
indirect cost
rate: 11.22%

Highest rate
used in any
program: 11.22%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	311,091.00	16,172.00	5.20%
01	3010	755,517.00	77,437.00	10.25%
01	3025	605,949.00	62,109.00	10.25%
01	3060	4,934,966.00	394,797.00	8.00%
01	3182	1,330,557.00	149,289.00	11.22%
01	3183	408,727.00	41,895.00	10.25%
01	3310	1,184,433.00	85,918.00	7.25%
01	3315	23,251.00	1,802.00	7.75%
01	3345	5,195.00	287.00	5.52%
01	3385	731,866.00	82,115.00	11.22%
01	3395	74,262.00	4,084.00	5.50%
01	4035	59,349.00	6,083.00	10.25%
01	4127	87,541.00	8,973.00	10.25%
01	4203	130,019.00	13,327.00	10.25%
01	4204	23,173.00	2,375.00	10.25%
01	4610	98,903.00	11,097.00	11.22%
01	5210	34,959,333.00	3,633,309.00	10.39%
01	5630	230,440.00	23,620.00	10.25%
01	5810	1,247,066.00	138,401.00	11.10%
01	6018	1,346,371.00	138,002.00	10.25%
01	6054	767,396.00	86,102.00	11.22%
01	6128	472,883.00	53,058.00	11.22%
01	6266	8,892.00	911.00	10.25%
01	6318	14,028.00	1,574.00	11.22%
01	6332	2,754,793.00	309,088.00	11.22%
01	6333	437,405.00	49,077.00	11.22%
01	6334	1,605,571.00	164,572.00	10.25%
01	6388	258,414.00	10,337.00	4.00%
01	6500	116,337,107.00	8,947,589.00	7.69%
01	6510	3,977,132.00	308,227.00	7.75%
01	6520	122,653.00	12,572.00	10.25%
01	6545	674,339.00	75,661.00	11.22%
01	6546	130,435.00	7,975.00	6.11%
01	6690	10,789.00	1,211.00	11.22%
01	6695	789,386.00	88,569.00	11.22%
01	6762	220,898.00	22,642.00	10.25%
01	6770	629,883.00	6,299.00	1.00%
01	7311	149,263.00	15,299.00	10.25%

01	7339	51,972.00	5,327.00	10.25%
01	7366	446,101.00	45,725.00	10.25%
01	7412	106,383.00	10,905.00	10.25%
01	7413	77,051.00	7,898.00	10.25%
01	7435	158,885.00	16,285.00	10.25%
01	7505	625,873.00	70,223.00	11.22%
01	7810	18,111,215.00	968,059.00	5.35%
01	8150	4,034,110.00	415,065.00	10.29%
01	9010	38,400,686.00	3,673,856.00	9.57%
12	5025	134,712.00	9,767.00	7.25%
12	5035	619,042.00	68,392.00	11.05%
12	5055	109,875.00	10,987.00	10.00%
12	5160	177,335.00	17,734.00	10.00%
12	5320	793,426.00	49,193.00	6.20%
12	5340	27,450.00	1,701.00	6.20%
12	6045	8,013.00	801.00	10.00%
12	6052	9,324.00	676.00	7.25%
12	6057	341,807.00	35,035.00	10.25%
12	6100	4,026.00	403.00	10.01%
12	6102	897,178.00	89,718.00	10.00%
12	6105	7,155,194.00	518,757.00	7.25%
12	6110	1,087,903.00	108,790.00	10.00%
12	6123	35,753.00	3,665.00	10.25%
12	6127	854,243.00	85,424.00	10.00%
12	6160	36,054.00	2,614.00	7.25%
12	6770	128,104.00	1,281.00	1.00%
12	7810	2,050,909.00	148,691.00	7.25%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		216,653.29	(1.33%)	213,771.80	(1.33%)	210,928.64
(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	107,632,256.00	.17%	107,814,200.00	.10%	107,925,099.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	650,461.00	0.00%	650,461.00	0.00%	650,461.00
4. Other Local Revenues	8600-8799	17,745,425.00	2.27%	18,147,750.00	1.22%	18,370,028.00
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	(1,902,306.00)	(105.69%)	108,217.00	170.35%	292,561.00
6. Total (Sum lines A1 thru A5c)		124,125,836.00	2.09%	126,720,628.00	.41%	127,238,149.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,474,437.00		13,384,629.00
b. Step & Column Adjustment				133,933.00		228,472.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(223,741.00)		(14,377.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,474,437.00	(.67%)	13,384,629.00	1.60%	13,598,724.00
2. Classified Salaries						
a. Base Salaries				37,634,079.00		37,389,858.00
b. Step & Column Adjustment				372,749.00		375,695.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(616,970.00)		(63,622.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,634,079.00	(.65%)	37,389,858.00	.83%	37,701,931.00
3. Employee Benefits	3000-3999	25,124,339.00	1.32%	25,455,579.00	1.97%	25,957,432.00
4. Books and Supplies	4000-4999	3,191,545.00	(.94%)	3,161,530.00	(.41%)	3,148,571.00
5. Services and Other Operating Expenditures	5000-5999	18,660,876.00	(27.71%)	13,489,741.00	(15.55%)	11,392,737.00
6. Capital Outlay	6000-6999	3,337,707.00	(78.29%)	724,550.00	0.00%	724,550.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	56,121,675.00	(1.24%)	55,427,431.00	(1.65%)	54,510,196.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,402,655.00)	(14.92%)	(18,210,113.00)	(5.59%)	(17,192,580.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		136,142,003.00	(3.91%)	130,823,205.00	(.75%)	129,841,561.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(12,016,167.00)		(4,102,577.00)		(2,603,412.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,026,468.37		28,010,301.37		23,907,724.37
2. Ending Fund Balance (Sum lines C and D1)		28,010,301.37		23,907,724.37		21,304,312.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	8,664,345.00		7,799,177.00		6,338,237.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,613,257.00		15,176,863.00		14,616,942.00
2. Unassigned/Unappropriated	9790	707,699.37		906,684.37		324,133.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,010,301.37		23,907,724.37		21,304,312.37
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,613,257.00		15,176,863.00		14,616,942.00
c. Unassigned/Unappropriated	9790	707,699.37		906,684.37		324,133.37
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		19,320,956.37		16,083,547.37		14,941,075.37
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.						
The other adjustments in B.1 certificated salaries and B.2 classified salaries will be covered by alternative funding should the funding source not be enough in the 2 out years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	108,887,826.00	1.11%	110,096,009.00	1.26%	111,486,362.00
2. Federal Revenues	8100-8299	63,235,735.00	(17.47%)	52,190,002.00	(1.45%)	51,434,791.00
3. Other State Revenues	8300-8599	40,548,002.00	(29.04%)	28,771,657.00	(17.38%)	23,769,912.00
4. Other Local Revenues	8600-8799	76,268,107.00	(25.04%)	57,172,014.00	(13.47%)	49,470,795.00
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	1,902,306.00	(105.69%)	(108,217.00)	170.35%	(292,561.00)
6. Total (Sum lines A1 thru A5c)		290,841,976.00	(14.69%)	248,121,465.00	(4.94%)	235,869,299.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				53,877,794.00		50,202,219.00
b. Step & Column Adjustment				538,775.00		313,152.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,214,350.00)		(2,787,325.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,877,794.00	(6.82%)	50,202,219.00	(4.93%)	47,728,046.00
2. Classified Salaries						
a. Base Salaries				64,159,721.00		61,002,035.00
b. Step & Column Adjustment				641,595.00		557,316.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,799,281.00)		(947,756.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,159,721.00	(4.92%)	61,002,035.00	(.64%)	60,611,595.00
3. Employee Benefits	3000-3999	68,015,750.00	(3.72%)	65,483,304.00	(1.18%)	64,712,113.00
4. Books and Supplies	4000-4999	13,775,334.00	(68.11%)	4,392,624.00	(6.37%)	4,112,763.00
5. Services and Other Operating Expenditures	5000-5999	91,371,188.00	(51.52%)	44,297,081.00	(18.75%)	35,990,026.00
6. Capital Outlay	6000-6999	11,684,999.00	(98.25%)	205,040.00	(.77%)	203,464.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,055,614.00	(1.59%)	5,959,592.00	3.78%	6,185,023.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	20,249,026.00	(15.77%)	17,056,484.00	(5.97%)	16,038,951.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		329,189,426.00	(24.48%)	248,598,379.00	(5.24%)	235,581,981.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(38,347,450.00)		(476,914.00)		287,318.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		69,209,890.36		30,862,440.36		30,385,526.36
2. Ending Fund Balance (Sum lines C and D1)		30,862,440.36		30,385,526.36		30,672,844.36
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	30,862,442.70		30,385,526.36		30,672,844.36
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(2.34)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,862,440.36		30,385,526.36		30,672,844.36
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
SCCOE will continue to explore alternative funding sources to support the remaining B1 and B2 salary adjustments for both certificated and classified staff. If additional funding does not materialize, program reductions may be required to balance the budget.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		216,653.29	(1.33%)	213,771.80	(1.33%)	210,928.64
(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	216,520,082.00	.64%	217,910,209.00	.69%	219,411,461.00
2. Federal Revenues	8100-8299	63,235,735.00	(17.47%)	52,190,002.00	(1.45%)	51,434,791.00
3. Other State Revenues	8300-8599	41,198,463.00	(28.58%)	29,422,118.00	(17.00%)	24,420,373.00
4. Other Local Revenues	8600-8799	94,013,532.00	(19.88%)	75,319,764.00	(9.93%)	67,840,823.00
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)		414,967,812.00	(9.67%)	374,842,093.00	(3.13%)	363,107,448.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				67,352,231.00		63,586,848.00
b. Step & Column Adjustment				672,708.00		541,624.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,438,091.00)		(2,801,702.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,352,231.00	(5.59%)	63,586,848.00	(3.55%)	61,326,770.00
2. Classified Salaries						
a. Base Salaries				101,793,800.00		98,391,893.00
b. Step & Column Adjustment				1,014,344.00		933,011.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,416,251.00)		(1,011,378.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	101,793,800.00	(3.34%)	98,391,893.00	(.08%)	98,313,526.00
3. Employee Benefits	3000-3999	93,140,089.00	(2.36%)	90,938,883.00	(.30%)	90,669,545.00
4. Books and Supplies	4000-4999	16,966,879.00	(55.48%)	7,554,154.00	(3.88%)	7,261,334.00
5. Services and Other Operating Expenditures	5000-5999	110,032,064.00	(47.48%)	57,786,822.00	(18.00%)	47,382,763.00
6. Capital Outlay	6000-6999	15,022,706.00	(93.81%)	929,590.00	(.17%)	928,014.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	62,177,289.00	(1.27%)	61,387,023.00	(1.13%)	60,695,219.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,153,629.00)	0.00%	(1,153,629.00)	0.00%	(1,153,629.00)
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
11. Total (Sum lines B1 thru B10)		465,331,429.00	(18.46%)	379,421,584.00	(3.69%)	365,423,542.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(50,363,617.00)		(4,579,491.00)		(2,316,094.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		109,236,358.73		58,872,741.73		54,293,250.73
2. Ending Fund Balance (Sum lines C and D1)		58,872,741.73		54,293,250.73		51,977,156.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	30,862,442.70		30,385,526.36		30,672,844.36
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	8,664,345.00		7,799,177.00		6,338,237.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,613,257.00		15,176,863.00		14,616,942.00
2. Unassigned/Unappropriated	9790	707,697.03		906,684.37		324,133.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		58,872,741.73		54,293,250.73		51,977,156.73
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,613,257.00		15,176,863.00		14,616,942.00
c. Unassigned/Unappropriated	9790	707,699.37		906,684.37		324,133.37
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.34)		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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		19,320,954.03		16,083,547.37		14,941,075.37
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.15%		4.24%		4.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s): Santa Clara County Areas 1, 2, 3, 4 & 7 SELPA						
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)		65,479,773.00		65,479,773.00		65,479,773.00
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)		465,331,429.00		379,421,584.00		365,423,542.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		465,331,429.00		379,421,584.00		365,423,542.00
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)		465,331,429.00		379,421,584.00		365,423,542.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,306,628.58		7,588,431.68		7,308,470.84
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,306,628.58		7,588,431.68		7,308,470.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	465,331,429.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	62,421,754.00
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	379,588.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	12,659,974.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,803,023.00
4. Other Transfers Out	All	9200	7200-7299	58,693,330.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	11,665,696.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,595,122.00
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)				86,796,733.00
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	0.00
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)				316,112,942.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				450.99
B. Expenditures per ADA (Line I.E divided by Line II.A)				700,931.16
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			267,587,662.84	611,307.57
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)			267,587,662.84	611,307.57
B. Required effort (Line A.2 times 90%)			240,828,896.56	550,176.81
C. Current year expenditures (Line I.E and Line II.B)			316,112,942.00	700,931.16
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%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.				
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)				
Description of Adjustments	Total Expenditures		Expenditures Per ADA	
Total adjustments to base expenditures	0.00		0.00	

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(182,326.00)	0.00	(1,153,629.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	182,002.00	0.00	1,153,629.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	324.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	182,326.00	(182,326.00)	1,153,629.00	(1,153,629.00)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA				
	Budget Adoption	First Interim		Percent Change	Status
	Budget	Projected Year Totals			
	(Form 01CS, Item 1B-2)	(Form AI) (Form MYPI)			
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)					
Current Year (2025-26)	248.28	250.99	1.1%	Met	
1st Subsequent Year (2026-27)	239.93	241.92	.8%	Met	
2nd Subsequent Year (2027-28)	233.00	233.00	0.0%	Met	
District Funded County Program ADA (Form A/AI, Line B2g)					
Current Year (2025-26)	687.57	687.57	0.0%	Met	
1st Subsequent Year (2026-27)	687.57	687.57	0.0%	Met	
2nd Subsequent Year (2027-28)	687.57	687.57	0.0%	Met	
County Operations Grant ADA (Form A/AI, Line B5)					
Current Year (2025-26)	216,653.29	216,653.29	0.0%	Met	
1st Subsequent Year (2026-27)	216,653.29	213,771.80	-1.3%	Met	
2nd Subsequent Year (2027-28)	216,653.29	210,928.64	-2.6%	Not Met	
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)					
Current Year (2025-26)	200.00	200.00	0.0%	Met	
1st Subsequent Year (2026-27)	200.00	200.00	0.0%	Met	
2nd Subsequent Year (2027-28)	200.00	200.00	0.0%	Met	

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

SCCOE is using California Public K-12 Graded Enrollment Projections by County - 2025 Series (October 2025) data to project County Operations Grant ADA. The data was provided by the California Department of Finance which projected enrollment declined in average of 1.3% each year from 2024-25 through 2027-28. Reference: <https://dof.ca.gov/forecasting/demographics/public-k-12-graded-enrollment/>.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 2C)	Projected Year Totals		
Current Year (2025-26)	261,500,216.00	261,500,216.00	0.0%	Met
1st Subsequent Year (2026-27)	261,500,216.00	261,589,162.00	0.0%	Met
2nd Subsequent Year (2027-28)	261,500,216.00	261,697,390.00	.1%	Met

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

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range:

-5.0% to +5.0%

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

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

Fiscal Year	Salaries and Benefits			
			First Interim	
	Budget Adoption	Projected Year Totals		
	(Form 01, Objects 1000-3999)	(Form 01I, Objects 1000-3999)		
	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2025-26)	258,433,887.00	262,286,120.00	1.5%	Met
1st Subsequent Year (2026-27)	252,509,915.00	252,917,624.00	.2%	Met
2nd Subsequent Year (2027-28)	253,027,138.00	250,309,841.00	-1.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2025-26)	55,078,186.00	63,235,735.00	14.8%	Yes
1st Subsequent Year (2026-27)	50,876,753.00	52,190,002.00	2.6%	No
2nd Subsequent Year (2027-28)	50,867,536.00	51,434,791.00	1.1%	No

Explanation:

(required if Yes)

The increase in 2025-26 from budget adoption to the first interim reporting is due to the budgeting of the approved carryover from 2024-25 which includes, among others, for the following grants: 1) \$5.4M for Head Start/Early Head Start Program, 2) \$654K for Education, Innovation & Research , 3) \$554K for Mental Health Service Professional Demonstration Grant, 4) \$430K for School Based Mental Health Grant and 5) \$423K for Digital Equity Grant

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

Current Year (2025-26)	26,939,938.00	41,198,463.00	52.9%	Yes
1st Subsequent Year (2026-27)	28,022,974.00	29,422,118.00	5.0%	No
2nd Subsequent Year (2027-28)	27,659,171.00	24,420,373.00	-11.7%	Yes

Explanation:

(required if Yes)

The increase in 2025-26 from budget adoption to the first interim reporting is due to the budgeting of the approved carryover from 2024-25 which includes, among others, for the following grants: 1) Approximate \$4.2M for Integrated Date System grant, 2) Approximate \$3.69M for the Teacher Residency Implementation and Expansion Grant, 3) \$1.74M for Statewide Residency Technical Assistance Center (SRTAC) Grant, 4) \$1M for School Counselor Residency Implementation Grant and 5) \$413K for the Certified Wellness Coach Employer Support Grant. Reduction in 2nd Subsequent Year is the result of multi-year funding being budgeted in previous fiscal years, such as \$2M for the Statewide Residency Technical Assistance Center (SRTAC) Grant.

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

Current Year (2025-26)	72,986,777.00	94,013,532.00	28.8%	Yes
1st Subsequent Year (2026-27)	70,869,098.00	75,319,764.00	6.3%	Yes
2nd Subsequent Year (2027-28)	67,558,521.00	67,840,823.00	.4%	No

Explanation:

(required if Yes)

The increase in 2025-26 from budget adoption to the first interim reporting include: 1) \$9.3M increase in Transfer Apportionment from Districts for Special Education program (However, the program also experienced a decrease in Transfer of Property Taxes for \$7.8M), 2) about \$8.79M carryover from prior fiscal year, 3) \$1.15M for Mental Health Student Services Act (04) Grant. The net increase in Year 2 is the result of projected increases in Transfer Apportionment from Districts for Special Ed program and other grants received after budget adoption, along with multi-year funding being budgeted in previous fiscal years.

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

Current Year (2025-26)	8,047,136.00	16,966,879.00	110.8%	Yes
1st Subsequent Year (2026-27)	8,023,047.00	7,554,154.00	-5.8%	Yes
2nd Subsequent Year (2027-28)	7,336,717.00	7,261,334.00	-1.0%	No

Explanation:

(required if Yes)

The increases in the current year of about \$8.9M are program realignment of carryover budget as of first interim which include: 1) \$4.6M for Head Start/Early Head Start Program, 2)\$1.9M for Integrated Data System Grant, 3) Innovations Collaborative Program. The decrease in 26-27 are the result of program realignments of budget which include: 1) \$447K in Ongoing & Major Maintenance and other cumulative changes.

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

Current Year (2025-26)	61,325,820.00	110,032,064.00	79.4%	Yes
1st Subsequent Year (2026-27)	56,781,169.00	57,786,822.00	1.8%	No
2nd Subsequent Year (2027-28)	54,244,409.00	47,382,763.00	-12.6%	Yes

Explanation:

(required if Yes)

The increase in the current year are for both program realignment of carryover budgets and program adjustments which include: 1) \$4.3M for Differentiated Assistance, 2) \$1.6M for Special Ed Program, 3) \$3.7M for Teacher Residency Implementation and Expansion Grant, 4) \$1.5M for Statewide Residency Technical Assistance Center Grant, 5) \$1.9M for Integrated Data for Student Mental Health Support, 6) \$952K for School Counselor Residency Implementation Grant Program, 7) \$2.1M for School Health Demonstration Project Technical, 8) \$874K for the Catalyst Project, and other grants received after budget adoption. These budgets are for the program/grant requirements.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2025-26)	155,004,901.00	198,447,730.00	28.0%	Not Met
1st Subsequent Year (2026-27)	149,768,825.00	156,931,884.00	4.8%	Met
2nd Subsequent Year (2027-28)	146,085,228.00	143,695,987.00	-1.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2025-26)	69,372,956.00	126,998,943.00	83.1%	Not Met
1st Subsequent Year (2026-27)	64,804,216.00	65,340,976.00	.8%	Met
2nd Subsequent Year (2027-28)	61,581,126.00	54,644,097.00	-11.3%	Not Met

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

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

- 1a.

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

Explanation:

Federal Revenue

(linked from 4A

if NOT met)

The increase in 2025-26 from budget adoption to the first interim reporting is due to the budgeting of the approved carryover from 2024-25 which includes, among others, for the following grants: 1) \$5.4M for Head Start/Early Head Start Program, 2) \$654K for Education, Innovation & Research , 3) \$554K for Mental Health Service Professional Demonstration Grant, 4) \$430K for School Based Mental Health Grant and 5) \$423K for Digital Equity Grant

Explanation:

Other State Revenue

(linked from 4A

if NOT met)

The increase in 2025-26 from budget adoption to the first interim reporting is due to the budgeting of the approved carryover from 2024-25 which includes, among others, for the following grants: 1) Approximate \$4.2M for Integrated Date System grant, 2) Approximate \$3.69M for the Teacher Residency Implementation and Expansion Grant, 3) \$1.74M for Statewide Residency Technical Assistance Center (SRTAC) Grant, 4) \$1M for School Counselor Residency Implementation Grant and 5) \$413K for the Certified Wellness Coach Employer Support Grant. Reduction in 2nd Subsequent Year is the result of multi-year funding being budgeted in previous fiscal years, such as \$2M for the Statewide Residency Technical Assistance Center (SRTAC) Grant.

Explanation:

Other Local Revenue

(linked from 4A

if NOT met)

The increase in 2025-26 from budget adoption to the first interim reporting include: 1) \$9.3M increase in Transfer Apportionment from Districts for Special Education program (However, the program also experienced a decrease in Transfer of Property Taxes for \$7.8M). 2) about \$8.79M carryover from prior fiscal year. 3) \$1.15M for Mental Health Student Services Act (04) Grant. The net increase in Year 2 is the result of projected increases in Transfer Apportionment from Districts for Special Ed program and other grants received after budget adoption, along with multi-year funding being budgeted in previous fiscal years.
- 1b.

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

Explanation:

Books and Supplies

(linked from 4A

if NOT met)

The increases in the current year of about \$8.9M are program realignment of carryover budget as of first interim which include: 1) \$4.6M for Head Start/Early Head Start Program, 2)\$1.9M for Integrated Data System Grant, 3) Innovations Collaborative Program. The decrease in 26-27 are the result of program realignments of budget which include: 1) \$447K in Ongoing & Major Maintenance and other cumulative changes.

Explanation:

Services and Other Exps

(linked from 4A

if NOT met)

The increase in the current year are for both program realignment of carryover budgets and program adjustments which include: 1) \$4.3M for Differentiated Assistance, 2) \$1.6M for Special Ed Program, 3) \$3.7M for Teacher Residency Implementation and Expansion Grant, 4) \$1.5M for Statewide Residency Technical Assistance Center Grant, 5) \$1.9M for Integrated Data for Student Mental Health Support, 6) \$952K for School Counselor Residency Implementation Grant Program, 7) \$2.1M for School Health Demonstration Project Technical, 8) \$874K for the Catalyst Project, and other grants received after budget adoption. These budgets are for the program/grant requirements.

5. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	4,084,260.09	4,084,261.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		3,954,299.00	

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

<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)

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.2%	4.2%	4.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.4%	1.4%	1.4%

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

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

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

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

Yes

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

a. Enter the name(s) of the SELPA(s): Santa Clara County Areas 1, 2, 3, 4 & 7 SELPA

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	65,479,773.00	65,479,773.00	65,479,773.00

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01I, Section E) (Form MYPI, Line C)	(Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2025-26)	(12,016,167.00)	136,142,003.00	8.8%	Not Met
1st Subsequent Year (2026-27)	(4,102,577.00)	130,823,205.00	3.1%	Not Met
2nd Subsequent Year (2027-28)	(2,603,412.00)	129,841,561.00	2.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

SCCOE is not deficit spending but use of fund balance. Fund balance is allocated for designated purposes. In 2025-26, the fund balance is budgeted as: 1) \$162K for Court Schools, 2) \$401K for Community Schools, 3) \$4.1M for Differentiated Assistance Grant, 4) \$5.2M for Technology and Data Services (TDS), 5) \$414K for Medi-Cal Administrative Activities, \$103K for State Lottery, and 6) \$1.6M for general fund and other unrestricted programs. In the 2 out years, TDS projects use of fund balance at \$1.9M each year.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 01I, Line F2)(Form MYPI, Line D2)	
		Status
Current Year (2025-26)	58,872,741.73	Met
1st Subsequent Year (2026-27)	54,293,250.73	Met
2nd Subsequent Year (2027-28)	51,977,156.73	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	149,875,360.00	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	465,331,429.00	379,421,584.00	365,423,542.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2025-26)	(2026-27)	(2027-28)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	465,331,429.00	379,421,584.00	365,423,542.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	465,331,429.00	379,421,584.00	365,423,542.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	9,306,628.58	7,588,431.68	7,308,470.84
6.	Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	9,306,628.58	7,588,431.68	7,308,470.84

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

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2025-26)	(2026-27)	(2027-28)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	18,613,257.00	15,176,863.00	14,616,942.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	707,699.37	906,684.37	324,133.37
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(2.34)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	19,320,954.03	16,083,547.37	14,941,075.37
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.15%	4.24%	4.09%
County Office's Reserve Standard				
(Section 8A, Line 7):		9,306,628.58	7,588,431.68	7,308,470.84
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 - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(3,251,296.00)	(3,251,049.00)	0.0%	(247.00)	Met
1st Subsequent Year (2026-27)	(909,458.00)	(1,226,513.00)	34.9%	317,055.00	Not Met
2nd Subsequent Year (2027-28)	(916,767.00)	(1,033,822.00)	12.8%	117,055.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?				No	

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

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

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

1a.	NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.
	<div>Explanation: (required if NOT met)</div> <div>There is an increase in contributions to Environment Education program due to projected cost in operations.</div>
1b.	MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.
	<div>Explanation: (required if NOT met)</div> <div></div>
1c.	MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.
	<div>Explanation: (required if NOT met)</div> <div></div>
1d.	NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.
	<div>Project Information: (required if YES)</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div>

¹Include 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

DATAENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

2. If Yes to Item 1a, list (or update) 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 Item S7A.

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

Other Long-term Commitments (continued):

Has total annual payment increased over prior year (2024-25)

S6B. Comparison of the 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 current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The lease is for the implementation of the renewable solar energy system. SCCOE estimates to receive \$2M Federal Direct Tax Credit which will partially offset annual payment increase and the remaining payments will be funded by General Fund and Redevelopment Fund.

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

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

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

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

- 1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2 OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Budget Adoption

(Form 01CS, Item S7A)

First Interim

23,518,518.00	25,428,353.00
25,229,185.00	26,245,256.00
(1,710,667.00)	(816,903.00)
Actuarial	Actuarial
Jun 30, 2024	Jun 30, 2025

3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00
0.00	0.00
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)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

0.00	2,098.00
0.00	0.00
0.00	0.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

843,795.00	1,003,252.00
1,003,252.00	1,115,316.00
1,115,316.00	1,186,779.00

- d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

51.00	51.00
51.00	51.00
51.00	51.00

4. Comments:

Effective September 1, 2023, the Office agrees to provide contributions for medical insurance coverage for all SEIU unit workers who retire under the Public Employees' Retirement System (PERS) at or after the age of fifty-five (55) as of follows: For a unit worker with 10 or more years of continuous service with the Office, the Office will pay 50% of the medical cost of the retiree; after 15 years of continuous service with the Office, the unit member will be eligible for 75% full medical coverage; after 20 years of continuous service with the Office, the unit member will be eligible for 100% of full medical coverage.

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

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

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

Yes

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

No

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

No

2 Self-Insurance Liabilities

Budget Adoption
(Form 01CS, Item S7B) First Interim

12,411,000.00	12,411,000.00
0.00	0.00

3 Self-Insurance Contributions

Budget Adoption
(Form 01CS, Item S7B) First Interim

9,458,764.00	9,458,764.00
9,458,764.00	9,458,764.00
9,458,764.00	9,458,764.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

9,458,764.00	9,458,764.00
9,458,764.00	9,458,764.00
9,458,764.00	9,458,764.00

4 Comments:

SCCOE is self-insured for Workers Compensation. The workers compensation claims are administered for SCCOE by Third Party Administrator. SCCOE has excess workers compensation coverage through Public Risk Innovation. Solutions and Management with a Retention of \$300,000 per injury (SCCOE pays the first \$300,000 per injury). Each SCCOE Department contributes a portion of the overall worker's compensation costs. Contribution percentage is based on an internal analysis of prior injury history and costs, external actuarial valuation, and the cost of excess insurance premiums. This valuation is completed annually.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	311.80	277.06	277.06	277.06

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

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

527,850

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

6. Amount included for any tentative salary schedule increases

0

0

0

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

No

No

No

2. Total cost of H&W benefits

6,619,861

6,619,861

6,619,861

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

0.0%

0.0%

0.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
433,980	438,319	442,703
1.0%	1.0%	1.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	969.00	963.07	963.07	963.07

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

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

If No, complete questions 5 and 6.

No

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,169,623

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 interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

No

No

No

23,605,152

23,605,152

23,605,152

100.0%

100.0%

100.0%

0.0%

0.0%

0.0%

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

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	862,936	871,565	880,281
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

Classified (Non-management) - Other

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

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

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

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

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

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	253.00	219.82	219.82	219.82

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

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

n/a

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Management/Supervisor/Confidential
Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments: (optional)	A.8. Santa Clara County Board of Education (SCCBOE) appointed Dr. David M. Toston, Sr. as County Superintendent of Schools, effective 05/01/2025.
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End of County Office First Interim Criteria and Standards Review

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First Interim
Projected Totals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
10	0000	(\$307.20)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 10		(\$307.20)
12	9010	(\$26,438.43)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 12		(\$26,438.43)
67	9010	(\$75,992.16)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 67		(\$75,992.16)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.				<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).				<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.				<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.				<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).				<u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:				<u>Exception</u>
FUND	RESOURCE	OBJECT	VALUE	
10	0000	9790	(\$307.20)	
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.				
12	9010	9790	(\$26,438.43)	
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.				
67	9010	9790	(\$75,992.16)	
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.				
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.				<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.				<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.				<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.				<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.				<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.				<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

Passed

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.

Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.

Passed

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.

Passed

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

Passed

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

Passed

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First Interim
Board Approved Operating Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
10	0000	(\$307.20)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 10		(\$307.20)
12	9010	(\$26,438.43)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 12		(\$26,438.43)
67	9010	(\$75,992.16)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 67		(\$75,992.16)

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>																												
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>																												
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>																												
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INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>																												
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>																												
LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>																												
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	<u>Exception</u>																												
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PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>																												
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>																												
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>																												
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>																												
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>																												
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>																												

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

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

Passed

SACS Web System - SACS V14
12/6/2025 5:40:50 PM

43-10439-0000000

First Interim
Original Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal)
- There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-RESOURCExOBJECTA - (Warning)
- All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

Passed

CHK-RESOURCExOBJECTB - (Informational)
- All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

Passed

CHK-RS-LOCAL-DEFINED - (Fatal)
- All locally defined resource codes must roll up to a CDE defined resource code.

Passed

SPECIAL-ED-GOAL - (Fatal)
- Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal)
- Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

CONTRIB-RESTR-REV - (Fatal)
- Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

Passed

CONTRIB-UNREST-REV - (Fatal)
- Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

Passed

EFB-POSITIVE - (Warning)
- Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
10	0000	(\$307.20)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 10		(\$307.20)
12	9010	(\$26,438.43)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 12		(\$26,438.43)
67	9010	(\$75,992.16)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 67		(\$75,992.16)

EPA-CONTRIB - (Fatal)
- There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

Passed

EXCESS-ASSIGN-REU - (Fatal)
- Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

Passed

EXP-POSITIVE - (Warning)
- Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>																												
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>																												
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>																												
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>																												
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>																												
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INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>																												
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>																												
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>																												
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SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>																												
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UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>																												

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

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

Passed

SACS Web System - SACS V14
12/6/2025 5:41:33 PM

43-10439-0000000

First Interim
Actuals to Date 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

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IMPORT CHECKS

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CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
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CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
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CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

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

Passed