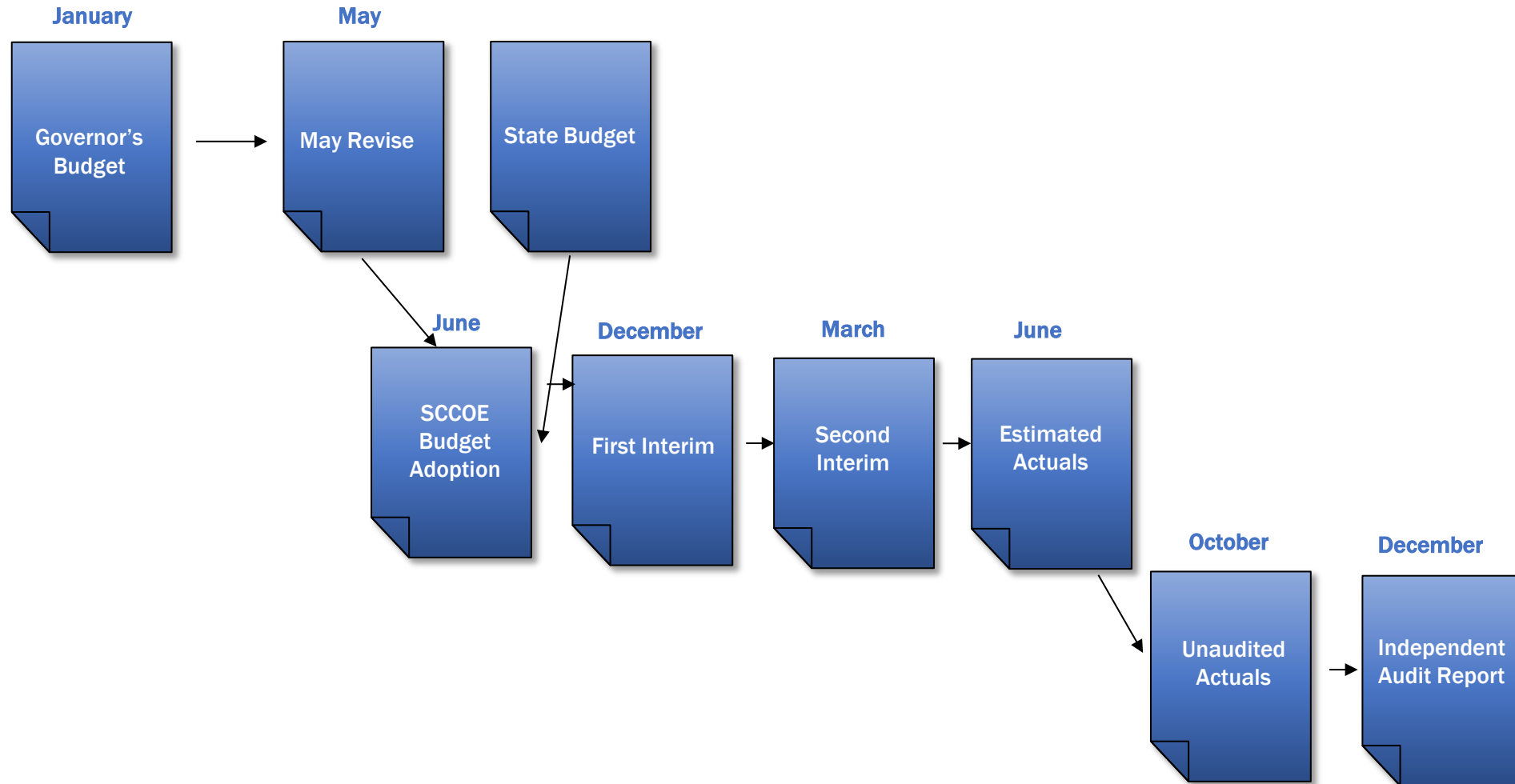


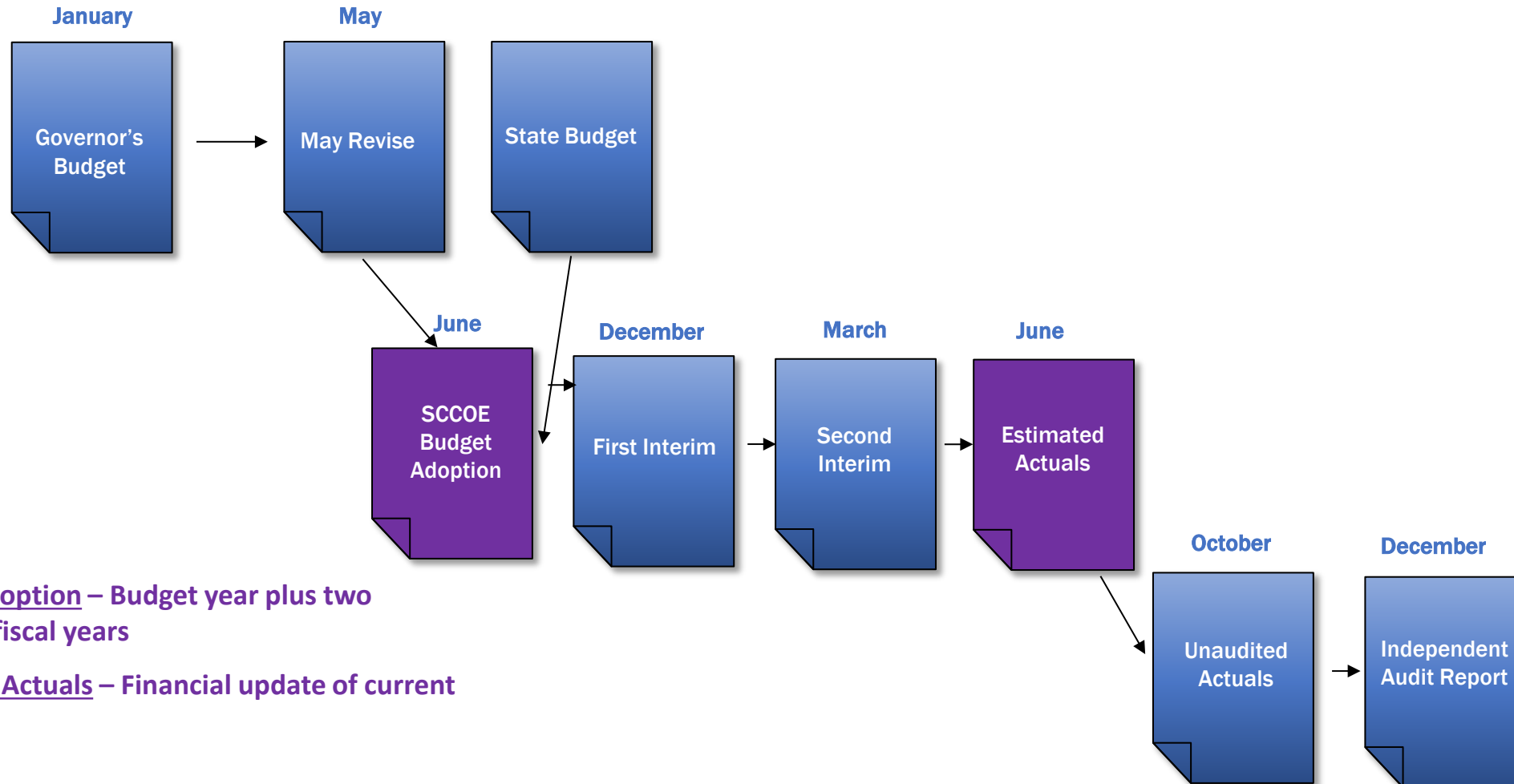
2025-2026
County School Service Fund Budget
Public Hearing

June 11, 2025

Budgeting and Financial Reporting A Two-Year Process



Budgeting and Financial Reporting A Two-Year Process



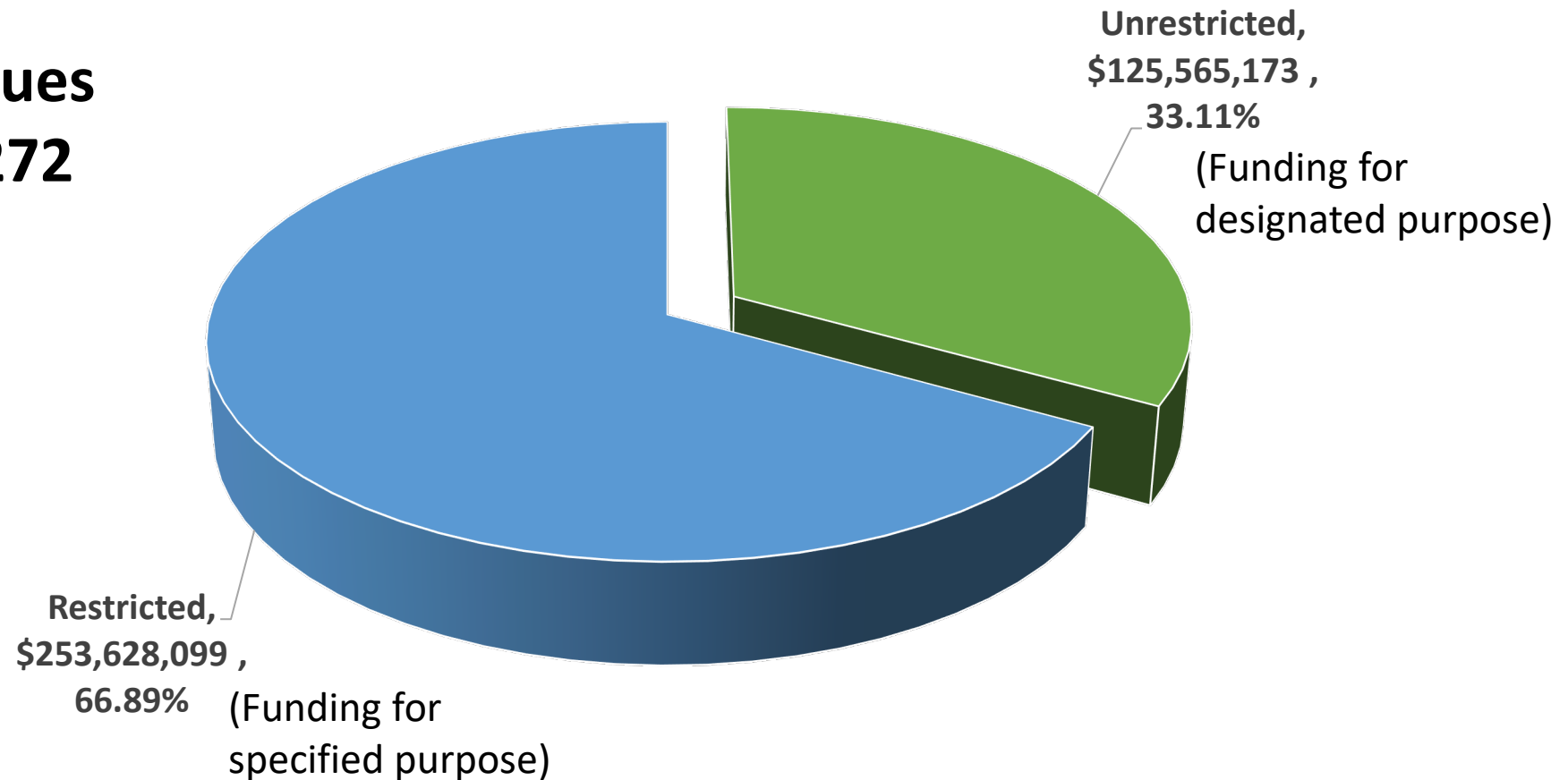
- Budget Adoption – Budget year plus two following fiscal years
- Estimated Actuals – Financial update of current fiscal year

Santa Clara County Office of Education 2025-26 County School Service Fund Budget



2025-26 County School Service Fund Sources of Revenues

**2025-26
Total Revenues
\$379,193,272**



2025-26 County School Service Fund Projected Revenue Budget

The following table provides Santa Clara County Office of Education's 2025-26 projected County School Service Fund revenues projected at \$379.19 million.

Revenue Category	25-26 Budget Unrestricted	25-26 Budget Restricted	25-26 Budget Total	% of Total
LCFF – State Aid	11,584,402		11,584,402	3.05%
LCFF Resources	96,047,854	116,556,115	212,603,969	56.07%
Federal Revenue		55,078,186	55,078,186	14.53%
Other State Revenue	427,192	26,191,944	26,619,136	7.02%
Other Local Revenue	17,281,281	55,705,496	72,986,777	19.25%
Lottery	224,444	96,358	320,802	0.08%
Total Revenues	\$125,565,173	\$253,628,099	\$379,193,272	100%

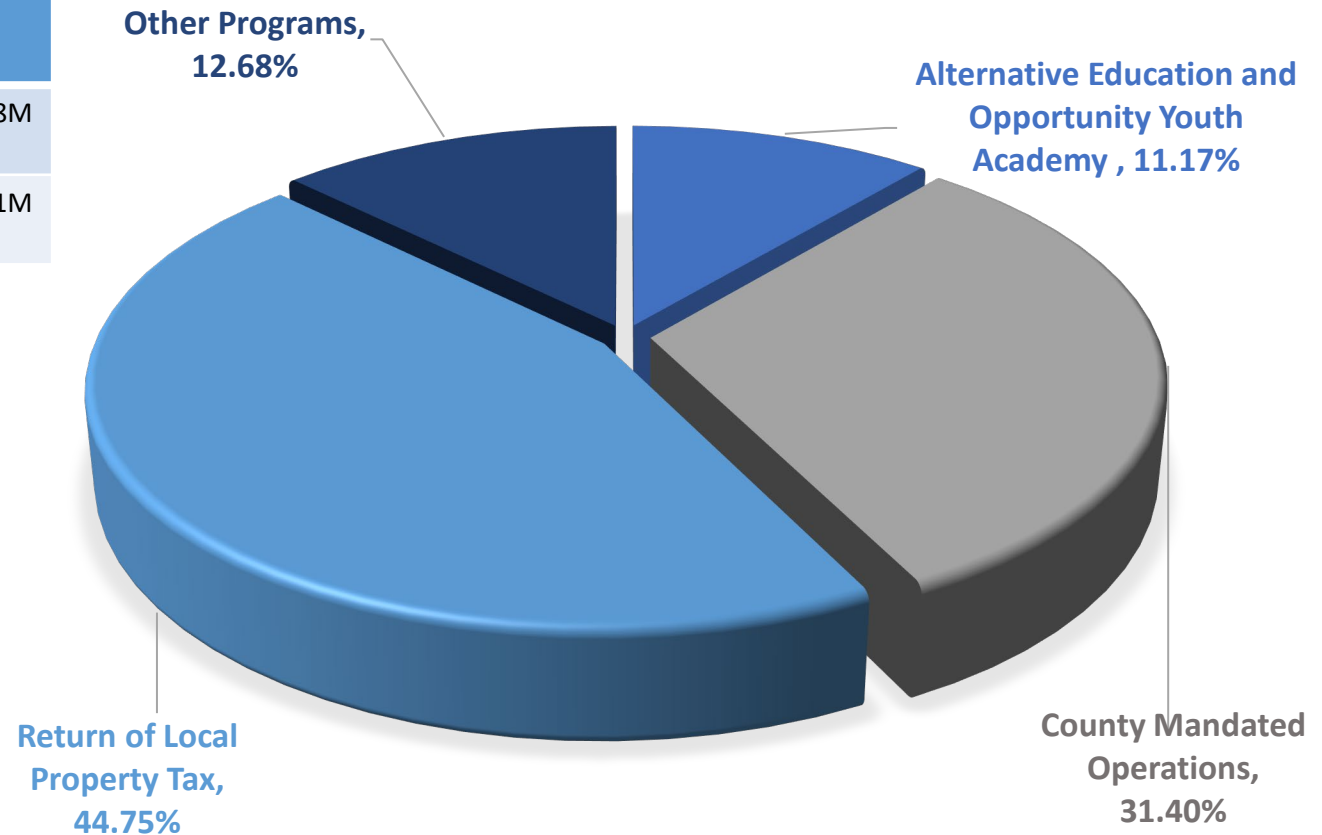
2025-26 County School Service Fund Sources of Revenues - Unrestricted

Other Programs (Local Revenues & Fees for Services)

Fees for Services (Technology Services)	\$5.8M
Interest Revenues & Other Fees for Services	\$10.1M

Funding is for the following designated purposes:

**2025-26
Unrestricted Revenues
\$125,565,173**



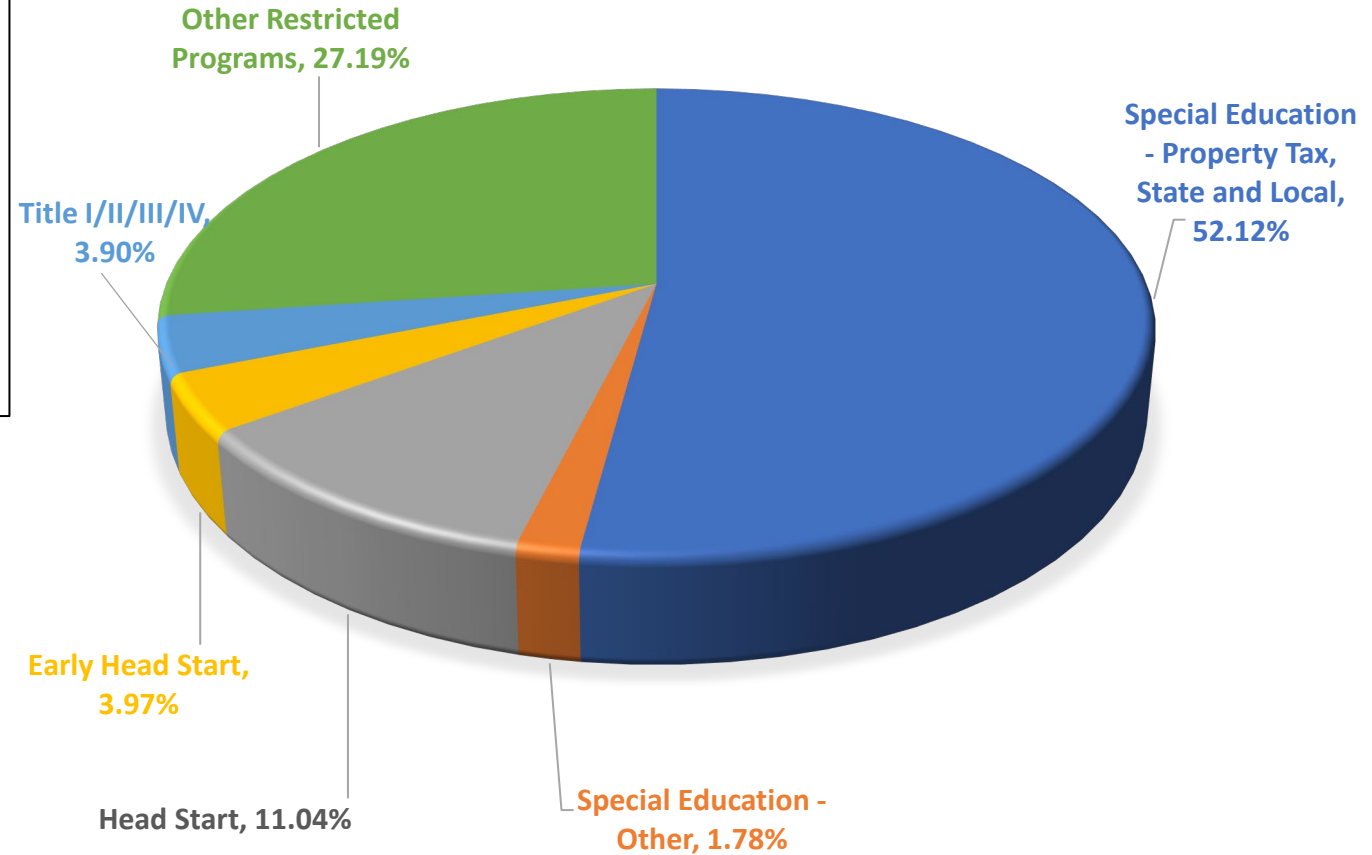
2025-26 County School Service Fund Restricted Revenue Budget

Other Restricted Programs include:

Special Education Local Plan Area (SELPA)	\$2.1M
Children & Youth Behavioral Health Initiative (CYBHI State-wide)	\$2.6M
Credentialing Program Fee	\$3.9M
Environmental Education	\$4.2M
Early Start	\$4.2M
California Collaborative for Learning Acceleration	\$5.5M
Medi-Cal Billing Option	\$5.5M
Facilities Redevelopment Fund	\$5.9M
STRS Pension Contribution	\$6.2M
Teacher Residency Programs	\$6.6M
All Others Federal/State/Local Grants & Contracts	\$22.2M
Total	\$68.9M

Funding is for
the following
specified
purposes:

**2025-26
Restricted Revenues
\$253,628,099**



Funding Sources by Program

TOTAL SCCOE REVENUE - \$379.19 Million

(FY2025-26 County School Service Fund)

47%

FUNDED BY FEES PAID BY DISTRICTS

Special Education
Technology (External)
Walden West
Teacher Credentialing
Fees for Provided Services

20%

STATE/ FEDERAL/ GRANT FUNDED

Head Start, Early Start, Safe & Drug Free Schools,
Migrant Ed, ESSA/Title I, Initiatives

3%

ADA
FUNDED

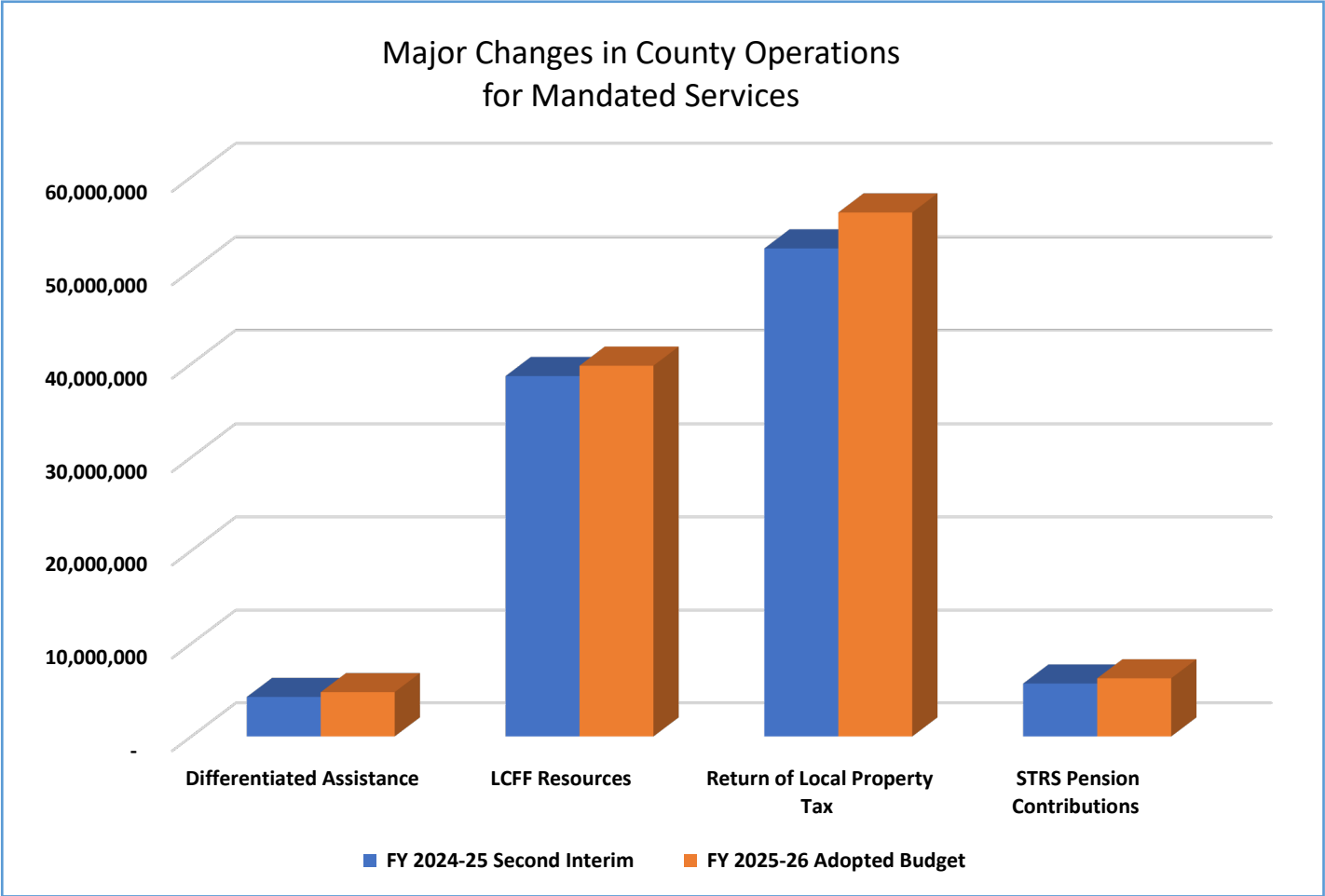
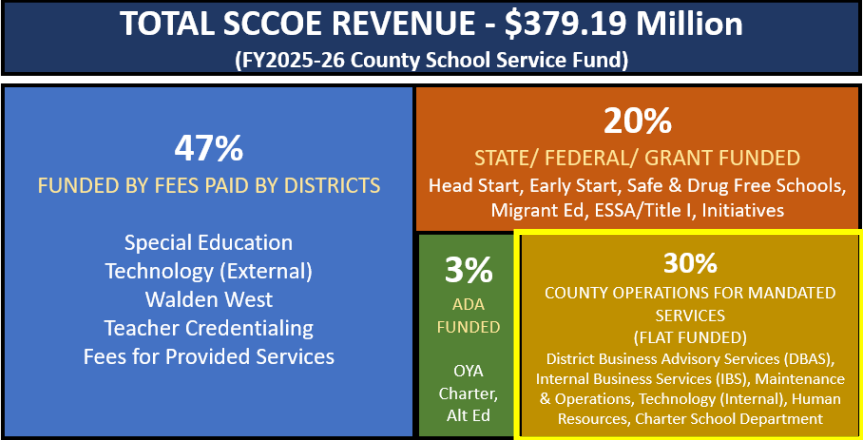
OYA
Charter,
Alt Ed

30%

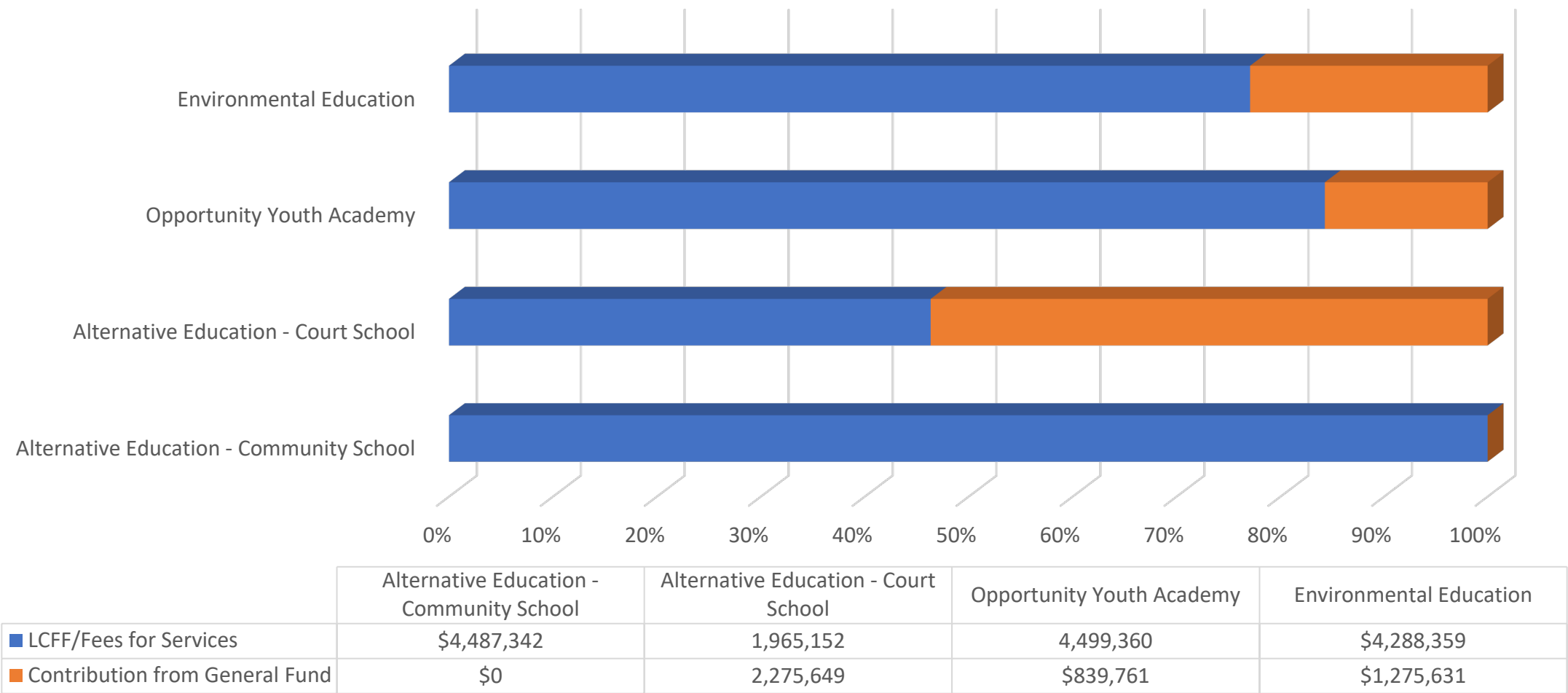
**COUNTY OPERATIONS FOR MANDATED
SERVICES
(FLAT FUNDED)**

District Business Advisory Services (DBAS),
Internal Business Services (IBS), Maintenance
& Operations, Technology (Internal), Human
Resources, Charter School Department

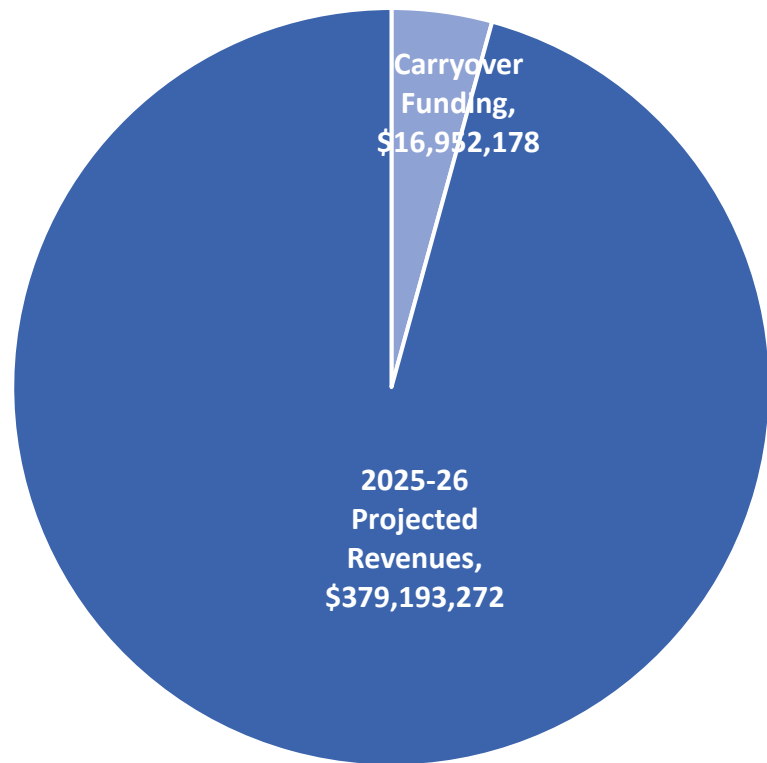
Funding Sources by Program



General Fund Contributions



2025-26 County School Service Fund Projected Revenues and Carryover Funding



Summary of Carryover Funding (In Millions)

Funding for a Specified Purpose

State and Local Grants and Contracts	\$5.6
--------------------------------------	-------

Funding for a Designated Purpose

County Operations Mandated Services	\$3.2
-------------------------------------	-------

Technology Data Support Services	\$3.6
----------------------------------	-------

Facilities	\$4.5
------------	-------

Total	\$16.9
--------------	---------------

Funding for a Specified Purpose

State and Local Grants and Contracts

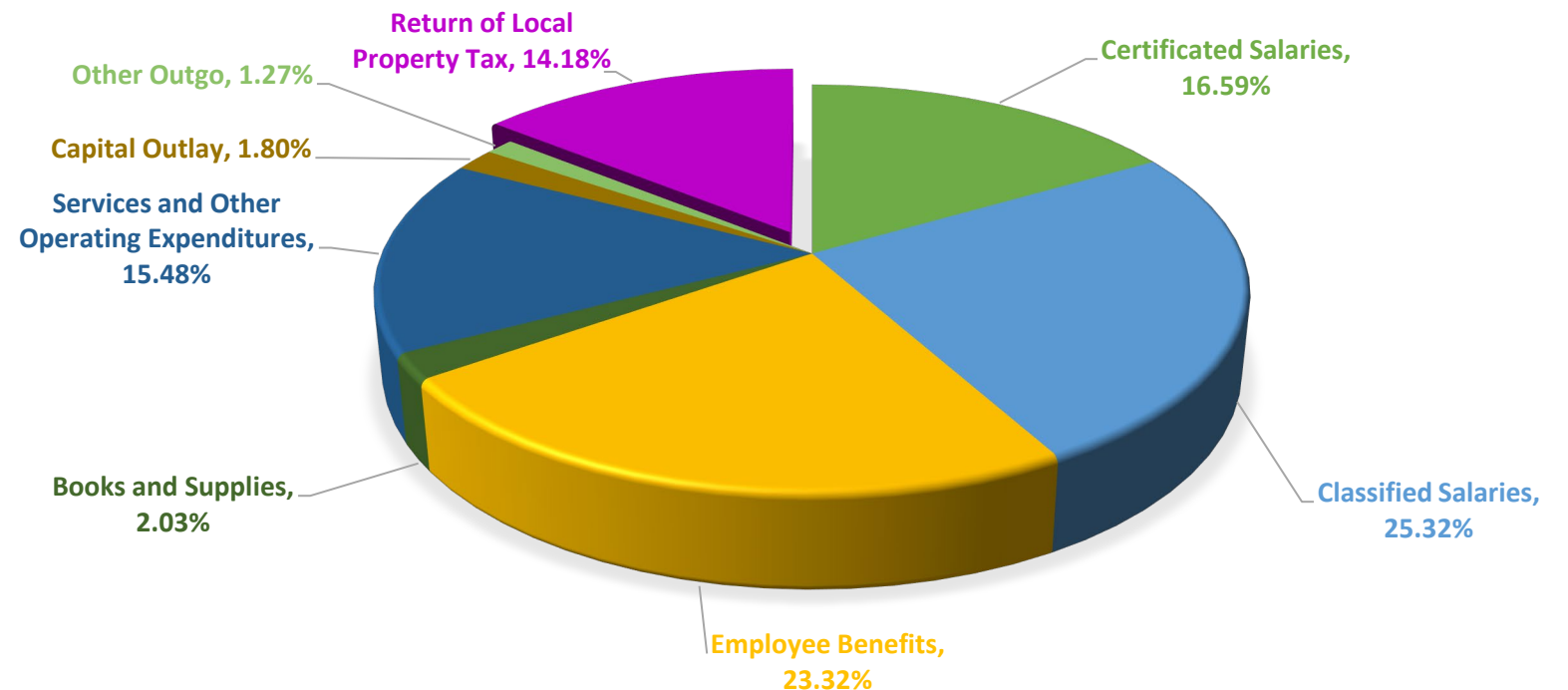
CCSPP: Implementation Grant	\$	2,759,582
CCSPP: Coordination Grant		432,596
Arts, Music, and Instructional Materials Discretionary Block Grant		95,920
Medi-Cal Administrative Activities		27,994
Student Support and Enrichment Block Grant		419,930
Inclusion Collaborative Services Fees		369,904
Response to Instruction and Intervention		376,158
Inclusions Collaborative Conference Registration Fees		164,606
Integrated STEAM (iSTEAM)		75,120
San Andreas Regional Center		886,574
	\$	5,608,384

2025-26 County School Service Fund Expenditures



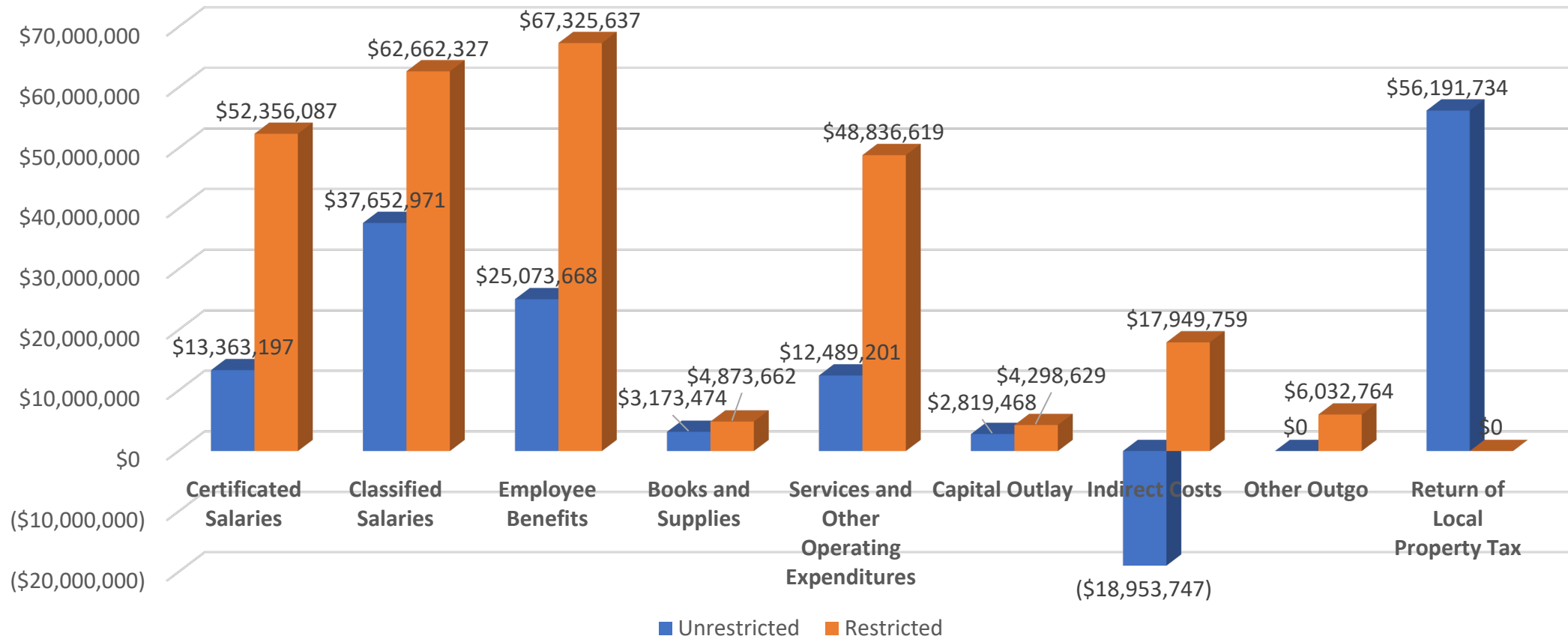
2025-26 County School Service Fund Projected Expenditure Budget

**2025-26
Total Projected
Expenditures
\$396,145,450**

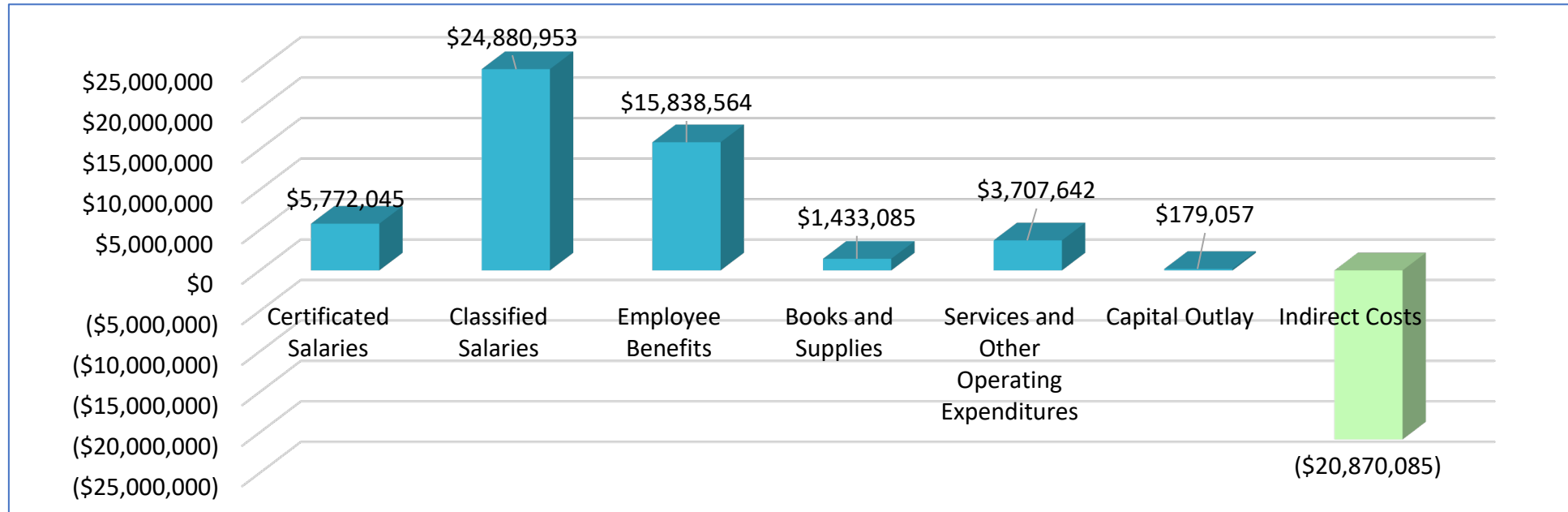


- ❖ Included in the total expenditures is \$56.19M Return of Local Property Tax
- ❖ Total salaries and benefits as a percentage of total expenditures of \$339.95M (excluding \$56.19M Return of Local Property Tax) is 76.02%

2025-26 County School Service Fund Projected Expenditure Budget



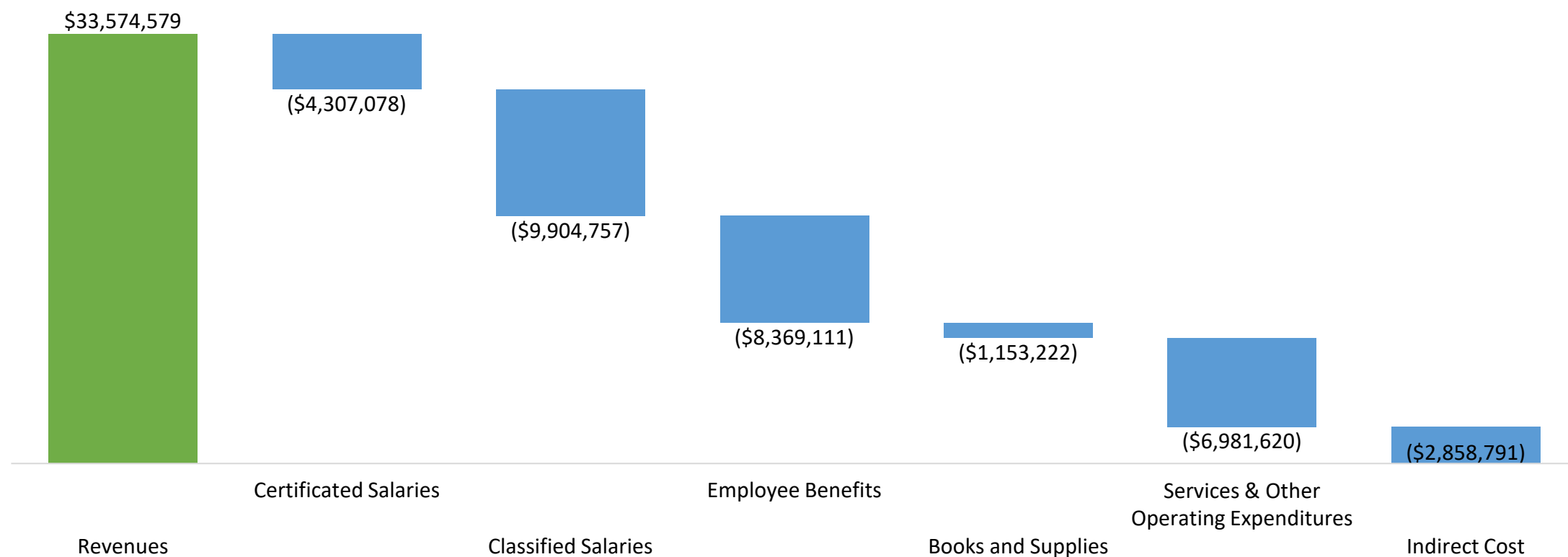
County Mandated Operations Expenditures



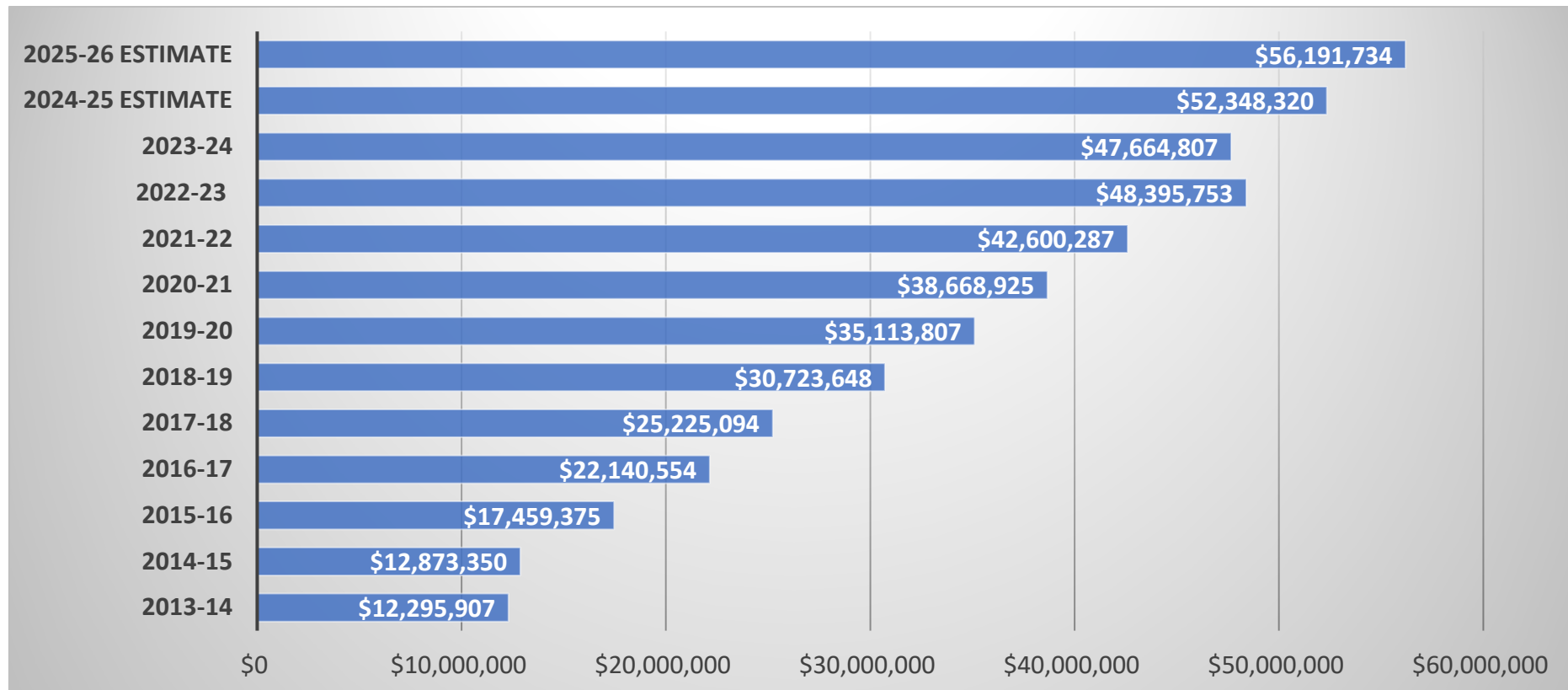
County mandated operations expenditures are for county mandated services such as:

- Executive Services: Provides support to the County Office, School Districts, and other educational agencies (charter schools).
- Business Services: Attendance, Accounting, Budget, Payroll, District Business and Advisory Services, Procurement, General Services, Risk Management, School Safety and Security
- Personnel Services: Credential, Employment, Employee Benefits
- Technology Services: Administrative/Data Systems Support, Network Administration and Security, Technical Support

Head Start/Early Head Start Budget



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



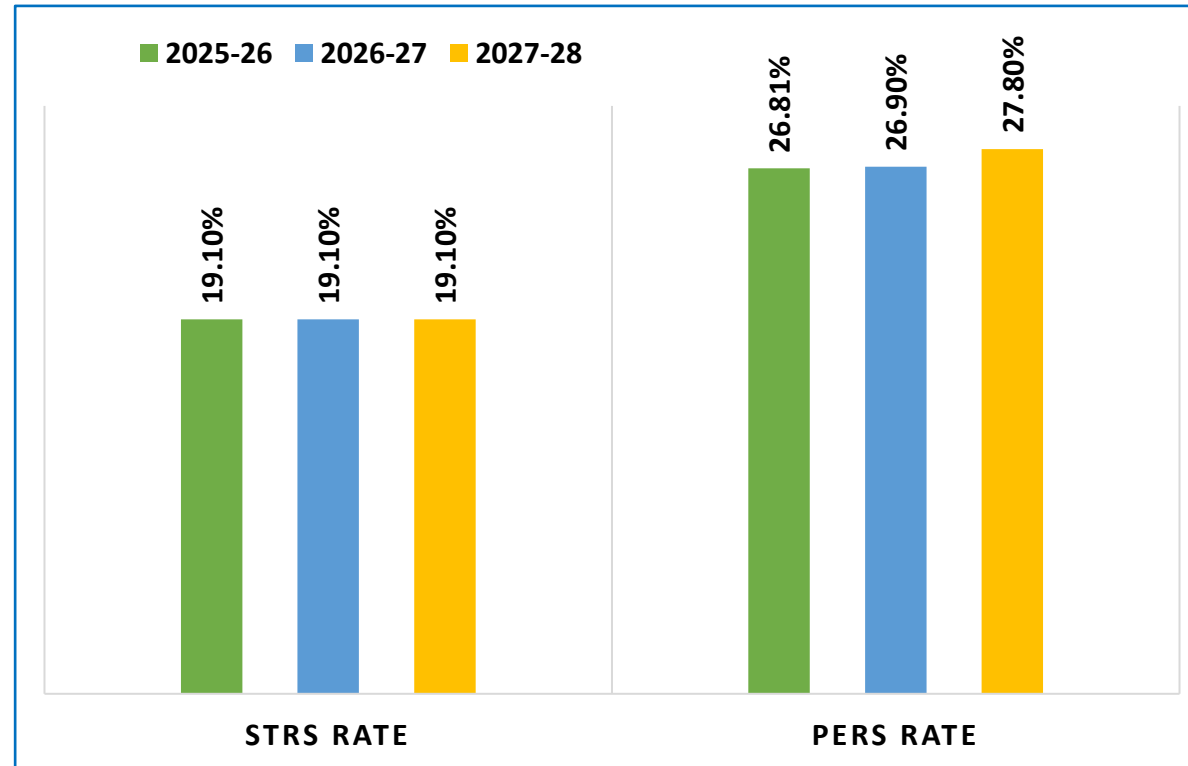
- ❖ Pursuant to Education Code section 2575(e) and 2578, FY2025-26 total Return of Local Property Taxes is \$56.19M
- ❖ Total Return of Local Property Taxes remitted to the State Controller to date is \$333,161,507.

2025-26 County School Service Fund Multiyear Projections



2025-26 Budget and Multiyear Projection Expenditure Assumptions

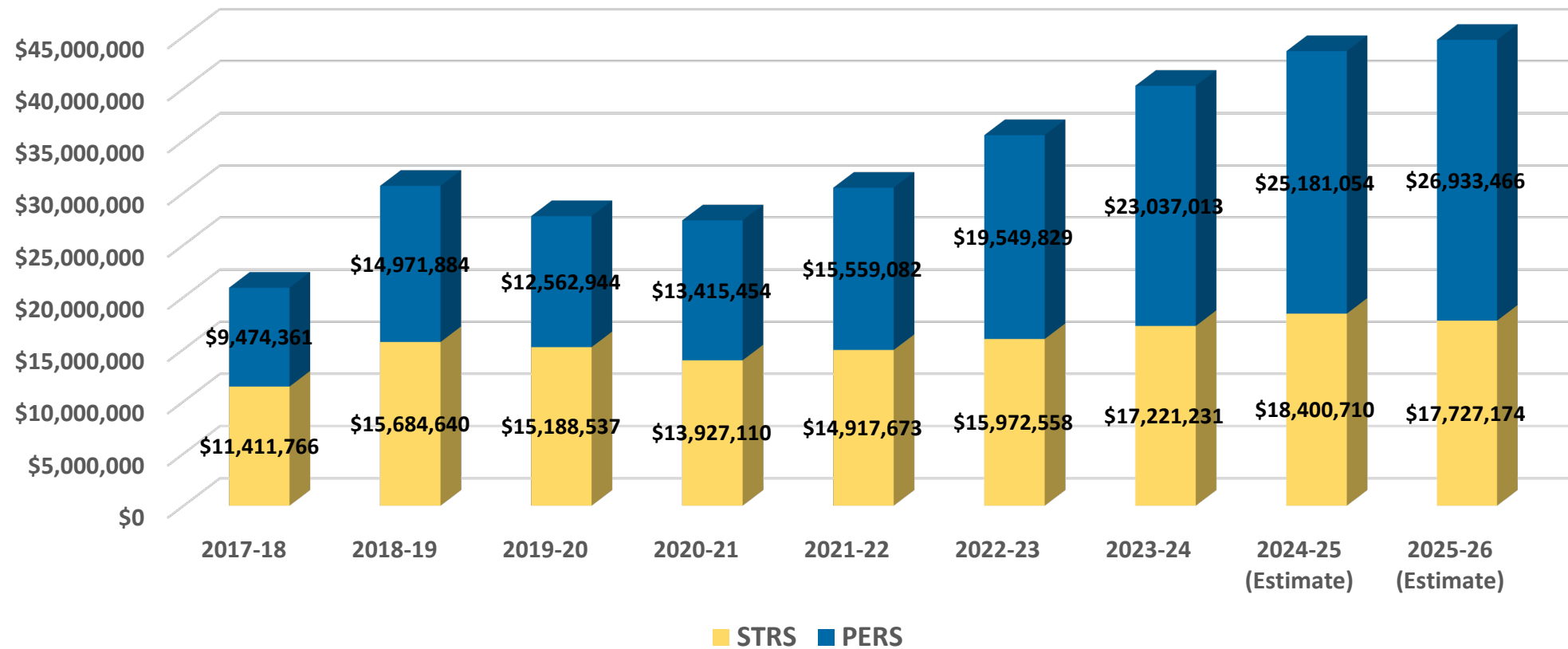
Estimated STRS
and PERS rates for
2025-26 through
2027-28



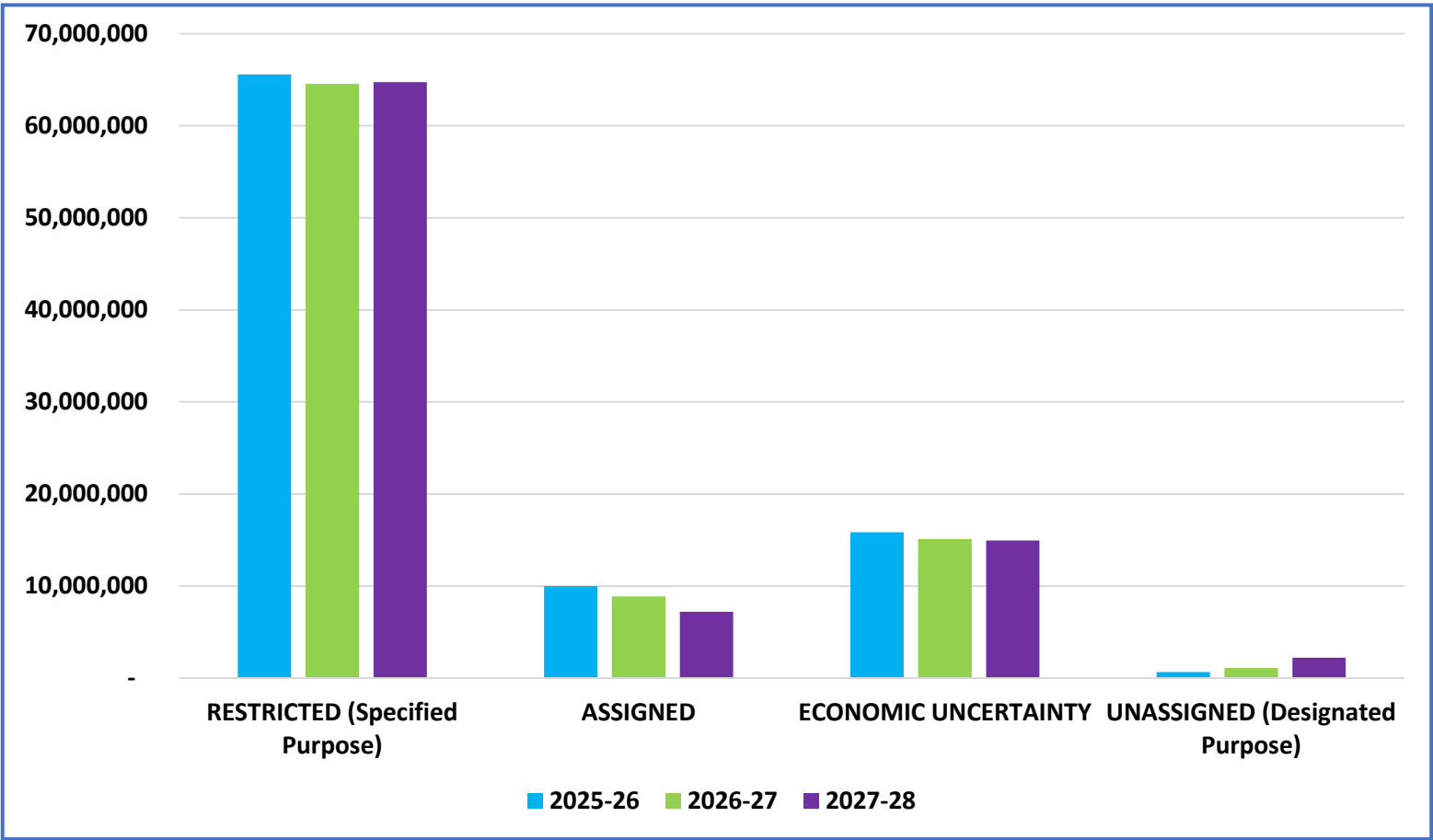
- ❖ Employer paid STRS/PERS contributions
- ❖ STRS rate is at 19.10% for FY2025-26, FY2026-27, and FY2027-28
- ❖ PERS rates are estimated to increase from FY2025-26 until FY2027-28

Cumulative STRS & PERS Expenditures

\$140.5M (STRS) and \$160.7M (PERS)



2025-26 County School Service Fund Multiyear Projection Estimates



Summary

- Positive Outlook:

- Maintaining Positive Certification: Able to meet financial obligations for the current and two subsequent fiscal years.
- Sustained effort to focus on growing revenues through partnership, grants, and other funding opportunities.
- Conservative and continue to be fiscally prudent to preserve long-term financial stability.

- Ongoing Challenges:

- Declining student enrollment and reduced average daily attendance (ADA) in school districts and SCCOE programs.
- Economic uncertainties in the current and next two 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
PROPOSED
BUDGET**

Presented on
June 11, 2025

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



Santa Clara County Office of Education

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

COUNTY SUPERINTENDENT'S BUDGET MESSAGE

2024-25 was a difficult year. There were many challenges that required us to demonstrate our collective resolve to demonstrate our core principles, strength, resilience, and diligence. Despite these challenges the team remained steadfast in our efforts to provide exemplary educational opportunities to students, high-quality support to our districts and partnerships throughout the community. The perseverance through uncertainty and challenge are an affirmation of our strength and demonstration of what we can accomplish together moving forward.

Through partnership, advocacy, and the hard work and expertise of staff, we have been awarded grants and contracts for key initiatives such as: Statewide Residency Technical Assistance Center (SRTAC), Teacher Residency Implementation and Expansion (TRIE) grant, Integrated Data Project; Special Education Resource Leads, Community Stabilization and Opportunity Pathways Childcare, California Serves, School Based Mental Health Services Grant, Mental Health Service Professional Demonstration (MHSPD), School Health Demonstration Project, and other important efforts that align with SCCOE priorities and principles, and other important initiatives that align with County Superintendent and SCCBOE priorities, and the core principles of innovative high-quality education for all.

Our commitment to expanding partnerships and identifying new grant opportunities resulted in approximately \$15.6 million in new restricted funding in 2024-2025. In preparing and developing this budget we sustain a commitment to strategic investments and leveraging our partnerships throughout the community, county and state.

The 2025-26 Governor's May Revision reflects a balanced approach to address declines in Proposition 98 funding while maintaining the multi-year implementation of Universal Transitional Kindergarten (TK) and property tax backfills related to the January 2025 fires in the County of Los Angeles.

Due to the inherent risk in revenue projections, the 2025-26 Governor's May Revision included several actions to mitigate the effects of lower Proposition 98 spending on schools. The May Revision would avoid immediate reductions to school programs but creates a shortfall in the future by using \$481 million from the Rainy-Day Fund (one-time funding) to support Local Control Funding Formula (LCFF) costs in 2025-26. We are actively monitoring the status of the State budget and await formal budget adoption in June 2025.

As a result of the Local Control Funding Formula (LCFF), the SCCOE has been flat funded and has received the same amount of revenue for county services from the state annually since 2012-2013. The SCCOE is also a basic aid county office that is required to return local property taxes in excess of the funding received under the LCFF to the state pursuant to Education Code section 2575(e) and 2578.

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 30% of the overall 2025-2026 County School Services Fund Budget. The COLA for fiscal year 2025-2026 is 2.30% and is projected to provide approximately \$853K in one-time funding. However, with countywide declining enrollment on the rise, the COLA is projected to be reduced by \$188,620 which further reduces the projected COLA received to be \$664,904.

The largest portion of the budget, approximately three quarters of the Office's budget, is restricted for specific purposes or uses. A majority of these restricted funds are generated from fees paid from the 31 TK-12 school districts in Santa Clara County for elective instructional services such as special education, early education, alternative education, and professional services. However, over the last few years, expenditures have increased due to increases in cost of living, pension costs, and changes in laws. This has caused ongoing pressures within the budget that require diligence and proactive management. It also requires sensitivity to the financial impact on the school districts who fund the majority of the programs offered by the SCCOE and face fiscal challenges and limitations. Additionally, declining enrollment trends adversely impact both the SCCOE and local districts.

With the addition of fiscal year 2027-2028 in the proposed budget, we are continuing to see the fiscal impacts of the existing funding formula with funding that remains flat or decreasing. We are continuously monitoring these upcoming budgetary challenges and are committed to maintaining the quality and level of services provided.

In conclusion, the 2025-26 County School Services Fund Budget affirms that the SCCOE is in good fiscal health, will be able to meet its financial obligations and meets all the statutory requirements for adoption. The SCCOE employees and their unwavering commitment to SCCOE and those we serve is inspiring. With this proposed budget, we build upon our successes and invest our limited resources to promote innovative high-quality instruction for all in public education. Together we continue the work of aligning our personnel, partnerships, programs, and resources to meet the challenges before us and address the needs of our county's students, their schools, and districts for the greatest impact.

Sincerely,

A handwritten signature in black ink, appearing to read "David M. Toston, Sr.", with a long horizontal flourish extending to the right.

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

**SANTA CLARA COUNTY OFFICE OF EDUCATION
PROPOSED BUDGET
2025-26**

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**PROPOSED BUDGET
2025-2026**

INTRODUCTION

Education Code 1622 states that on or before July 1 of each fiscal year, the county board of education shall adopt an annual budget for the budget year and shall file the budget with the Superintendent of Public Instruction.

For the 2025-2026 fiscal year and each fiscal year thereafter, the county board of education shall adopt a budget after the county board of education adopts a local control accountability plan (LCAP) or approves an update to an existing local control and accountability plan if an existing local control and accountability plan or update to a local control and accountability plan is not effective during the budget year.

As of the publication of this document, the State budget had not been approved yet. Therefore, this budget is developed based on a set of assumptions and the most up-to-date information available. The County Office of Education has 45 days from the date the State budget is approved to revise its Adopted Budget.

The County School Service Fund is made up of unrestricted and restricted funds. Restricted funds are accounted separately because they are earmarked dollars for specific purposes.

For the County School Service Fund in 2025-2026, total projected revenues (including Transfer-in) are \$379.19M and projected expenditures (including Transfer-out) are \$396.14M. This includes a projected \$56.19M in expenditures to be returned to the state from local property taxes. This amount may change depending on local property taxes. The SCCOE's 2025-2026 reserve for economic uncertainty, after removing certain designations, is approximately \$15.84M.

The projected beginning fund balance for 2025-2026 is \$109.02M. The actual fund balance will be determined after the close of fiscal year 2024-2025, late August/early September. The State requires at least 2% minimum reserve. The SCCOE's undesignated ending fund balance (reserve) meets the State mandated reserve requirement of 2%, and SCCOE is able to maintain the additional 2% reserve requirement as set forth by Board Policy #3100, for 2025-2026 and the two subsequent fiscal years.

SCCOE is required to prepare a multi-year budget projection to determine if the County Office will be able to meet its financial commitments for the two projected out years, 2026-2027 and 2027-2028. In preparing the multi-year budget projection, the County Office must develop assumptions based on the most recent available information to drive the projection. Based on these assumptions, the SCCOE reserve is projected at 4.29% and 4.59% for 2026-27 and 2027-28, respectively.

In addition to the County School Service Fund, the Santa Clara County Office of Education maintains other funds to account for revenues and expenditures of specific programs. They are included on pages 26-28 of this document.

BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS

FISCAL YEAR 2025-26

Revenue Assumptions

1. Lottery revenues are projected as follows:
 Unrestricted at \$191 per Average Daily Attendance (ADA); \$224,444
 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. The DOR concentration grant includes the add-on, from 50% to 65%, starting in FY 2021-22. 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)	\$5,933.17
Supplemental / Concentration (per ADA)	\$2,966.59

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 (projected)
Court School	72.07	67.78	65.00

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	68.28	59.93	53.00

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:
- Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2025-26 Proposed Budget	2026-27 Estimated	2027-28 Estimated
County Community Schools	\$0	\$0	\$0
Juvenile Court Schools	\$2,275,649	\$2,340,646	\$2,531,986
Total Alternative Education	\$2,275,649	\$2,340,646	\$2,531,986
Opportunity Youth Academy Charter	\$839,761	\$ 709,079	\$599,191

Total estimated revenues (excludes 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 Proposed Budget	2026-27 Estimated	2027-28 Estimated
County Community Schools	\$4,487,342	\$4,575,717	\$4,678,822
Juvenile Court Schools	\$1,965,152	\$1,796,081	\$1,659,791
Total Alternative Education	\$6,452,494	\$6,371,798	\$6,338,613
Opportunity Youth Academy Charter	\$4,499,360	\$4,672,495	\$4,832,274

- Support to other programs in FY 2025-26 includes \$1.27M in Environmental Education and \$630K for services in support to smaller districts.

- c. The estimated support provided from General Fund for internal services to the Technology and Data Services Division is estimated at \$10.5M in FY 2025-26, \$9.3M in FY 2026-27 and at \$9M FY 2027-28.

Expenditure Assumptions

11. 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 provides 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.

12. STRS rate remain 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.
13. PERS rate is projected to decrease from 27.05% to 26.81% in FY 2025-26 and at an estimated cost of approximately \$26.9M in FY 2025-26. The rate will increase to 26.90% in FY 2026-27 for an estimated increase in cost of approximately \$90K, and to 27.8% in FY 2027-28 for cost increase of approximately \$904K. PERS rates are based on the School Services of California (SSC) Financial Projection Dartboard.
14. 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.
15. Estimated OASDI (Social Security), Unemployment Insurance (UI) and Medicare rates for FY 2024-25 remains 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.
16. 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.
17. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total County School Service Funds unrestricted expenditures. The budgeted contribution is \$3.95M for FY 2025-26 and estimated \$3.87M for FY 2026-27 and \$3.87M for FY 2027-28.
18. 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*	5.94%	5.94%	5.94%
(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%	11.22%	11.22%

*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.

19. 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 \$333,161,313 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	52,348,320
2025-26 estimate	56,191,734
2026-27 estimate	55,267,660
2027-28 estimate	54,128,090
Total	\$551,097,311

*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.

20. 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 Adopted
Governing Board members stipend	\$105,785
Student Board Member Stipend	4,800
Benefits	84,803
Supplies and Materials	12,885
Travel and Conferences	16,943
Mileage Reimbursement	2,000
Dues and Memberships	22,746
Rents, Leases and Repairs	800
Print Services	1,423
Contracted Services	34,748
Legal Services	10,135
Advertising	645
Caterers	13,250
Other operating expenses	1,947
Communications	3,165
Total	\$ 316,075

21. 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	432,752
Commissioner Benefits	31,155
Materials & Supplies	5,554
Travel & Conferences	5,611
Travel Recruitment	500
Mileage Reimbursement	312
Dues & Memberships	4,565
Print Services	2,777
Contract Services - Other	7,939
Commissioner Stipends	2,400
Advertising	33,336
Caterers	500
Contract Services - Other	3,200
Communications - Postage/Courier	100
Cell Phone Stipend Classified	960
Total	\$1,336,014

*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

22. SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$15,845,818 in FY 2025-26. Two percent is mandated by the State and an additional 2% per Board Policy #3100.
23. 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.
24. The \$176K reserve for the Board's Legal Fees Designation is included in the FY 2025-26 budget and as an assignment in FY 2026-27 and FY 2027-28.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2025-26 PROPOSED BUDGET

	Estimated Actual 2024-25*	Proposed Budget 2025-26	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$102,559,192	\$107,632,256	\$5,073,064
Federal Revenue	-	-	-
Other State Revenue	674,852	651,636	(23,216)
Other Local Revenue	18,306,366	17,281,281	(1,025,085)
TOTAL REVENUES	121,540,410	125,565,173	\$4,024,763
B) EXPENDITURES			
Certificated Salaries	15,946,428	13,363,197	(\$2,583,231)
Classified Salaries	38,722,582	37,652,971	(1,069,611)
Employee Benefits	25,370,787	25,073,668	(297,119)
Books and Supplies	1,940,767	3,173,474	1,232,707
Services and Other Operating Expenses	12,351,731	12,489,201	137,470
Capital Outlay	2,218,569	2,819,468	600,899
Other Outgo	52,347,934	56,191,734	3,843,800
Direct Support/Indirect Costs	(17,668,141)	(18,953,747)	(1,285,606)
TOTAL EXPENDITURES	131,230,657	131,809,966	\$579,309
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(9,690,247)	(6,244,793)	\$3,445,454
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	-	-	-
Contributions	(1,670,806)	(1,902,553)	(231,747)
TOTAL OTHER FINANCING SOURCES/USES	(1,670,806)	(1,902,553)	(\$231,747)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(11,361,053)	(8,147,346)	\$3,213,707
F) BEGINNING FUND BALANCE	46,010,714	34,649,661	(\$11,361,053)
Property Tax Accounting Adjustment	-	-	-
G) ENDING FUND BALANCE	\$34,649,661	\$26,502,315	(\$8,147,346)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - UNRESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2025-26 PROPOSED BUDGET

	Estimated Actual 2024-25*	Proposed Budget 2025-26	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
Revolving Cash	\$25,000	\$25,000	-
Stores	-	-	-
All Others	-	-	-
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned			
Board Designation (Legal)	-	-	-
Facilities	3,000,000	663,628	(\$2,336,372)
Technology & Data Services	7,233,944	3,520,290	(\$3,713,654)
Leave Liability	2,132,681	2,100,000	(32,681)
Deferred Maintenance	-	-	-
Carryover Unspent Funds	4,686,302	3,679,885	(\$1,006,417)
Total Assignments	17,077,927	9,988,803	(\$7,089,124)
e) Reserve:			
State Mandated Reserve	8,117,496	7,922,909	(\$194,587)
Board Maintained Reserve	8,117,495	7,922,909	(194,586)
Unassigned Reserve	1,336,743	667,694	(669,049)
Total Reserve (\$)	17,571,734	16,513,512	(\$1,058,222)
Total Reserve (%)	4.33%	4.17%	-0.16%
ENDING FUND BALANCE (a + b)	\$34,649,661	\$26,502,315	(\$8,147,346)

* Includes prior year carryovers

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

	Estimated Actual 2024-25*	Proposed Budget 2025-26	Increase/ (Decrease)
			(C = B - A)
A) LCFF SOURCES			
State Aid	\$11,129,481	\$11,584,402	\$454,921
Education Protection Acct (EPA)	86,000	85,400	(600)
Property Taxes	239,205,143	251,217,566	12,012,423
Property Taxes Transfer SELPA	(147,861,432)	(155,255,112)	(7,393,680)
TOTAL LCFF SOURCES	102,559,192	107,632,256	\$5,073,064
B) FEDERAL REVENUE			
All Other Federal Revenue	-	-	-
TOTAL FEDERAL REVENUE	-	-	-
C) OTHER STATE REVENUE			
Mandated Cost Reimbursement	349,971	344,192	(\$5,779)
State Lottery Revenue	237,046	224,444	(\$12,602)
All Other State Revenue	87,835	83,000	(4,835)
TOTAL OTHER STATE REVENUE	674,852	651,636	(\$23,216)
D) OTHER LOCAL REVENUE			
Interest	4,626,241	3,500,000	(1,126,241)
Gains or Losses on Investment	-	-	-
Other Transfer in From All Other	-	-	-
Interagency Services	5,782,334	5,847,015	64,681
All Other Fees & Contract	2,554,774	2,584,514	29,740
All Other Local Revenues	3,761,265	3,802,891	41,626
All Other Sales	263,833	185,861	(77,972)
Tuition	1,317,919	1,361,000	43,081
TOTAL OTHER LOCAL REVENUE	18,306,366	17,281,281	(1,025,085)
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$121,540,410	\$125,565,173	\$4,024,763

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - RESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2025-26 PROPOSED BUDGET

	Estimated Actual 2024-25*	Proposed Budget 2025-26	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$108,691,909	\$116,556,115	\$7,864,206
Federal Revenue	55,428,882	55,078,186	(350,696)
Other State Revenue	34,050,917	26,288,302	(7,762,615)
Other Local Revenue	80,456,289	55,705,496	(24,750,793)
TOTAL REVENUES	278,627,997	253,628,099	(\$24,999,898)
B) EXPENDITURES			
Certificated Salaries	56,716,239	52,356,087	(\$4,360,152)
Classified Salaries	58,734,682	62,662,327	3,927,645
Employee Benefits	65,431,723	67,325,637	1,893,914
Books and Supplies	3,141,138	4,873,662	1,732,524
Services and Other Operating Expenses	53,668,696	48,836,619	(4,832,077)
Capital Outlay	6,677,582	4,298,629	(2,378,953)
Other Outgo	13,721,898	6,032,764	(7,689,134)
Direct Support/Indirect Costs	16,552,163	17,949,759	1,397,596
TOTAL EXPENDITURES	274,644,121	264,335,484	(\$10,308,637)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	3,983,876	(10,707,385)	(\$14,691,261)
D) OTHER FINANCING SOURCES/USES			
Contributions	1,670,806	1,902,553	231,747
TOTAL OTHER FINANCING SOURCES/USES	1,670,806	1,902,553	\$231,747
E) NET INCREASE (DECREASE) IN FUND BALANCE	5,654,682	(8,804,832)	(\$14,459,514)
F) BEGINNING FUND BALANCE	68,716,903	74,371,585	\$5,654,682
G) ENDING FUND BALANCE	74,371,585	65,566,753	(\$8,804,832)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
All Others	-	-	-
Total Assignments	-	-	-
b) Restricted:			
Carryover of Unspent Funds	74,371,585	65,566,753	(8,804,832)
ENDING FUND BALANCE (a + b)	\$74,371,585	\$65,566,753	(\$8,804,832)

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2025-26 PROPOSED BUDGET

	Estimated Actual 2024-25*	Proposed Budget 2025-26	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
Special Ed Property Tax Transfer	\$ 108,691,909	\$ 116,556,115	\$ 7,864,206
Total Sources	108,691,909	116,556,115	7,864,206
B) FEDERAL REVENUE			
Special Ed IDEA -Basic	2,153,698	1,852,057	(301,641)
Special Ed IDEA -Preschool	41,347	30,274	(11,073)
Special Ed Preschool Staff Development	168	5,482	5,314
Special Ed IDEA Early Intervention	696,870	813,981	117,111
Special Education Dispute Resolution	61,671	15,157	(46,514)
Head Start Program	27,910,874	27,996,789	85,915
Early Head Start	6,313,560	10,078,068	3,764,508
Title I: Part A	604,244	641,964	37,720
Title I: Part D Delinquent	674,655	638,438	(36,217)
Title I: Migrant Education	8,101,739	8,447,656	345,917
Homeless Children & Foster Youth	524,176	268,698	(255,478)
National Science Foundation	72,673	-	(72,673)
ESSA: CSI	910,156	1,598,605	688,449
ESSER	149,825	-	(149,825)
Public Charter Schools Grant	61,486	-	(61,486)
NOAA/BWET Grant	63,534	-	(63,534)
Title II: Part A Teacher Quality	-	30,000	30,000
SMBH Services	3,416,627	1,294,947	(2,121,680)
MHSPD Grant	1,687,265	458,935	(1,228,330)
SCCOE Digital Equity	586,505	-	(586,505)
Education Innovation & Research	1,103,648	799,135	(304,513)
Title III: Limited English Proficiency	31,876	55,000	23,124
Title III: Technical Assistance	195,415	-	(195,415)
Title IV Student Support	66,870	53,000	(13,870)
TOTAL FEDERAL REVENUE	55,428,882	55,078,186	(350,696)
C) OTHER STATE REVENUE			
Special Education Charter School	236,206	329,650	93,444
Special Education All Other State Revenue	5,021,304	5,220,026	198,722
Special Education Workability	132,204	135,225	3,021
Special Education - Non Public Schools	204,285	-	(204,285)
Special Education - SELPA Low Inc	742,221	-	(742,221)
Special Education - RLA Administrative Services	1,953,865	1,987,110	33,245
SELPA	30,000	30,000	-
Special Education Teachers	4,522	750,000	745,478
Special Ed Dispute Resolution	17,443	16,493	(950)
OYA	238,686	284,269	45,583
IEEEP	402,809	364,993	(37,816)
Lottery: Instructional Materials	79,499	74,090	(5,409)
Quality Education Investment Act (QEIA)			-
Local Solution Grant	216,088	-	(216,088)
Tobacco Use Prevention Education (TUPE)	1,671,359	774,129	(897,230)
Foster Youth Programs	491,826	491,826	-
SRTAC Grant	3,791,099	714,194	(3,076,905)
LCFF Court & Community Schools	701,220	501,000	(200,220)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2025-26 PROPOSED BUDGET

	Estimated Actual 2024-25*	Proposed Budget 2025-26	Increase/ (Decrease) (C = B - A)
Electrician Technician Grant	6,177	-	(6,177)
EETD Grant	1,223,007	708,580	(514,427)
State Led LEA BOP	125,162	-	(125,162)
Teacher Residency Capacity	172,395	229,489	57,094
Childcare Worker Grant	3,902	-	(3,902)
CSETCP Grant	1,287,049	2,400,000	1,112,951
CCSPP Implementation Grant	3,018,566	1,610,407	(1,408,159)
Geolead	422,951	496,876	73,925
Water & Wastewater Tech	6,941	-	(6,941)
TRIE Grant	807,666	1,600,000	792,334
K-12 Strong Workforce Program	1,464,446	193,714	(1,270,732)
Social & Human Srv Asst	12,068	270,000	257,932
Mental Health Counselors	24,847	-	(24,847)
Mental Health AED	14,053	14,077	24
School Counselor RC	273,620	224,307	(49,313)
Integrated Data System	395,001	451,129	56,128
Certified Wellness Coach	962,445	-	(962,445)
Arts, Music in Schools	325,172	156,188	(168,984)
LCFF Equity Multiplier	604,749	-	(604,749)
Calfire Green Schoolyard Proj	115,435	-	(115,435)
STRS On-Behalf	6,850,629	6,260,530	(590,099)
All Other State Revenue	-	-	-
TOTAL OTHER STATE REVENUE	34,050,917	26,288,302	(7,762,615)
D) OTHER LOCAL REVENUE			
Special Education Trsf Apportionment from District	21,119,265	13,318,697	(7,800,568)
Special Ed Non Public Schools Trsf Apportionment from District	2,304,784	2,976,407	671,623
SELPA - Interagency Services Between LEA's	179,500	-	(179,500)
Special Ed - Facilities	12,636	12,636	-
Special Ed Local Revenue	4,538	-	(4,538)
Community Redevelopment Funds (RDA)	5,850,731	5,942,184	91,453
Tuition	100,282	114,427	14,145
SELPA Staff Development	9,600	12,000	2,400
Walden West All other Fees and Contracts	3,545,045	4,221,159	676,114
Walden West Food Service Sales/Leases/Other	112,383	67,200	(45,183)
CTE Donations	1,000	-	(1,000)
Deputy Superintendent Donations	20,000	-	(20,000)
Special Education Donations	6,179	-	(6,179)
AED Scholarships	5,000	-	(5,000)
All Other Fees & Contracts - Teacher Recognition Day	4,500	3,750	(750)
All Other Fees & Contracts -MCOE: CA Colla Edu Excell CCEE	48,775	-	(48,775)
All Other Fees & Contracts -SCC: AssetForftr4RacialJustice	2,000	-	(2,000)
All Other Local Revenue - Teacher Recognition Day	12,000	11,500	(500)
All Other Fees & Contracts - QM EL Apprenticeship	27,688	-	(27,688)
All Other Fees & Contracts - SC Valley Water District Grant	5,000	-	(5,000)
All Other Local Revenue - Calshape	38,780	-	(38,780)
All Other Local Revenue - Title 1 A Juvenile Hall	8,750	-	(8,750)
All Other Local Revenue - Just Run Donation	50,000	-	(50,000)
All Other Local Revenue - MOU CalECSE CVUSD San Gab	25,933	-	(25,933)
Superintendent Office Contracts	20,000	-	(20,000)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2025-26 PROPOSED BUDGET

	Estimated Actual 2024-25*	Proposed Budget 2025-26	Increase/ (Decrease) (C = B - A)
All Other Fees & Contracts-CPIN Service Fee	55,253	-	(55,253)
CPIN - SCOE Contract	240,057	299,304	59,247
SCOE - EWIG ELAP Grant	41,822	142,028	100,206
LCRSET Grant Regional Hub	56,992	251,335	194,343
All Other Fees & Contracts-TenStrandsMOU	29,515	-	(29,515)
All Other Fees & Contracts-SJCOE MOU: MathScience PD Svcs	91,996	-	(91,996)
All Other Fees & Contracts-CYBHI Fee Schedule Revenue	5,496	-	(5,496)
Interagency Services/LEA's - SCC College Liason	293,899	316,798	22,899
SCC Educational Manager Program	1,097,711	1,156,315	58,604
All Other Fees & Contracts - SVCF LPC Stipends	3,884	-	(3,884)
All Other Fees & Contracts-PHYS Local Revenue	5,000	-	(5,000)
All Other Fees & Contracts-YHW Physical Health & Wellness	7,892	-	(7,892)
All Other Local Revenue-Wormenhaven	100,000	100,000	-
Interagency Services/LEA's-Applicant Fingerprint Services	8,368	50,000	41,632
All Other Fees & Contracts-Applicant Fingerprint Services	10,304	9,469	(835)
Interagency Services/LEA's-Inclusion Collaborative	522,021	436,000	(86,021)
All Other Fees & Contracts/Sales- Inclusion collaborative	130,197	201,260	71,063
Pilot School Health Demo Project	491,477	1,366,834	875,357
Educational Program Reentry Clients	343,902	230,579	(113,323)
Interagency Services/LEA's-Educational Services Support	630	-	(630)
All Other Fees & Contracts-First 5	29,918	-	(29,918)
All Other Local Revenue - Silicon Valley Creates	114,210	-	(114,210)
SCCCTE Instructional Programs	395,621	392,485	(3,136)
SCCCTE Instructional Arts, Music & Electives	179,574	207,017	27,443
All Other Local Revenue - Dept of Justice Tobacco Grant	218,679	508,869	290,190
School Linked Services Init	99,339	100,000	661
SCOE - SchLLinkedPrtnrCapac-Cnty	12,438,226	1,382,025	(11,056,201)
All Other Fees and Contracts - VAPA	4,154	4,000	(154)
CCSESA Hewlett	12,000	-	(12,000)
SDCOE: SELPA High Quality IEP	25,000	25,000	-
All Other Local Revenue-SCC BOS Food Security Fund	173,135	-	(173,135)
All Other Fees & Contracts - SCC MOU FYSS	1,140,184	1,213,300	73,116
All Other Fees & Contracts - SCC School Climate Partnership	-	-	-
All Other Fees & Contracts - SCC Behavioral Health	1,824,670	1,306,653	(518,017)
All Other Fees & Contracts - SBCEO MOU: Cal-MSCS Math	335	-	(335)
All OtherLocal Revenue - Go Kids	11,287	-	(11,287)
All Other Fees & Contracts - Hmong Model Curriculum	71,958	-	(71,958)
All Other Fees & Contracts - Vietnamese Model Curriculum	174,761	-	(174,761)
All Other Fees & Contracts - Cambodian Model Curriculum	9,975	-	(9,975)
All Other Fees & Contracts - Emergency Child Care Bridge Program	138,883	150,000	11,117
All Other Fees & Contracts-CCLA	4,864,021	5,489,299	625,278
All Other Local Revenue-Stanford Healthy Drinks Project	4,015	-	(4,015)
Interagency Services/LEA's-Positive Behavior Intervention	370,284	-	(370,284)
Simplified Acquisition Proposal	59,573	65,826	6,253
P-3 Alignment & Workforce Development	3,584	-	(3,584)
All Other Fees & Contracts - SBHIP Blue Cross	624,249	128,202	(496,047)
All Other Fees & Contracts - SCFHP SBHIP MOU	2,805,867	-	(2,805,867)
All Other Fees & Contracts - BAUASI - School Safety Training	135,250	-	(135,250)
All Other Local - Hewlett Arts	147,843	-	(147,843)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2025-26 PROPOSED BUDGET

	Estimated Actual 2024-25*	Proposed Budget 2025-26	Increase/ (Decrease) (C = B - A)
SCOE - 2023 EWIG MOU	375,938	-	(375,938)
All Other Local Revenue - Silicon Valley Found Childcare	4,549	-	(4,549)
All Other Local Revenue - Medi-Cal Billing Option	9,183,188	5,552,067	(3,631,121)
All Other Local Revenue - SVCF Steps To Success	14,937	-	(14,937)
All Other Local Revenue - SCC 10,000 Degrees Yerba Buena HS	-	-	-
Interagency Services/LEA's-Educator Preparation Programs	180,457	-	(180,457)
All Other Fees & Contracts-Educator Preparation Programs	2,071,244	3,927,650	1,856,406
All Other Local Revenue -Educator Preparation Programs	46,360	-	(46,360)
All Other Fees & Contracts-SCOE CalHope Student Support	716,914	-	(716,914)
All Other Fees & Contracts-SVCF	8,354	-	(8,354)
Friends of ECSV Prnt Engmt Opp	9,100	-	(9,100)
MTSS Grant	356,188	407,050	50,862
All Other Fees & Contracts-Multilingual & Humanities	11,580	27,598	16,018
All Other Local Revenues-Multilingual & Humanities	98,827	132,961	34,134
Educare Garden Ed	37,149	-	(37,149)
All Other Fees & Contracts-R & R Trustline	1,286	1,000	(286)
Placer COE Professional Learning	578,127	-	(578,127)
SCOE SchLinked Partner Capacity	2,559,524	2,587,355	27,831
All Other Local Revenue - SJPLF - SJ Learns	92,776	200,000	107,224
UASI Community Prep & Resilience	16,550	-	(16,550)
Interagency Services/LEA's - Early Math	46,474	-	(46,474)
All Other Fees & Contracts - Infrastructure	49,867	-	(49,867)
All Other Fees & Contracts-SUMS Partner Entity	219,468	130,000	(89,468)
All Other Fees & Contracts-SRTAC Events	74,197	44,670	(29,527)
All Other Fees & Contracts-SubCYBHI Trauma Informed Program	104,571	255,578	151,007
All Other Local Revenue- iSteam Local Revenue	9,500	-	(9,500)
All Other Fees & Contracts- iSteam Local Revenue	45,654	41,654	(4,000)
Interagency Services/LEA's - iSteam Local Revenue	246,157	185,355	(60,802)
New Wellness Center	160,787	-	(160,787)
Interagency Services/LEA's - MTSS	9,186	-	(9,186)
TOTAL OTHER LOCAL REVENUE	80,456,289	55,705,496	(24,750,793)
TOTAL CATEGORICAL PROGRAM REVENUES	278,627,997	253,628,099	(24,999,898)

* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2025-26 PROPOSED BUDGET

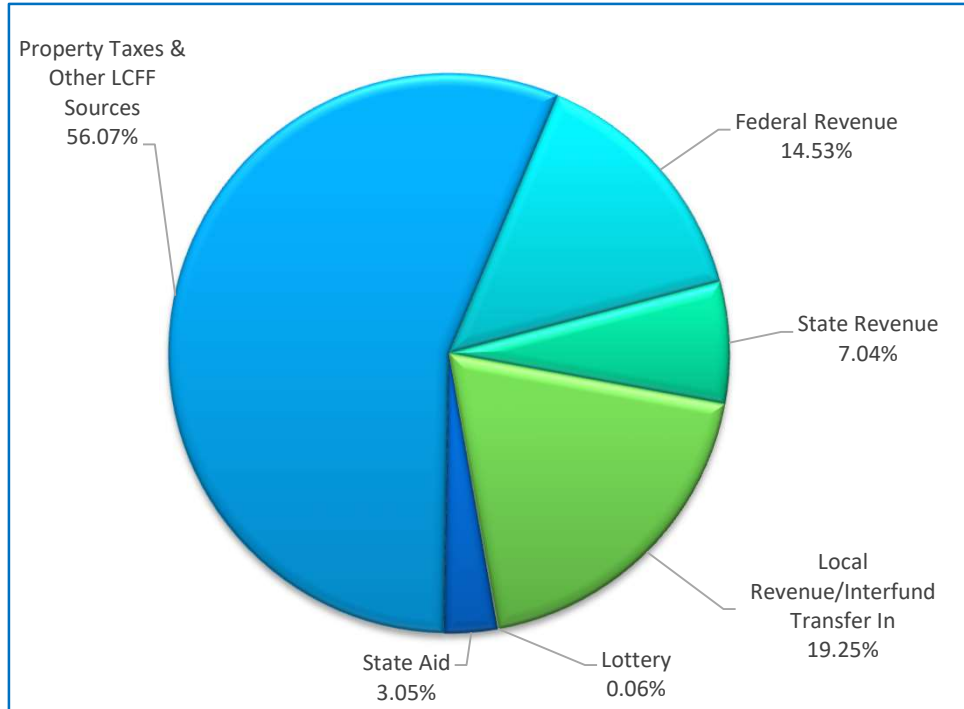
	Estimated Actual 2024-25*	Proposed Budget 2025-26	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 211,251,101	\$ 224,188,371	\$ 12,937,270
Federal Revenue	55,428,882	55,078,186	(350,696)
Other State Revenue	34,725,769	26,939,938	(7,785,831)
Other Local Revenue	98,762,655	72,986,777	(25,775,878)
TOTAL REVENUES	400,168,407	379,193,272	(20,975,135)
B) EXPENDITURES			
Certificated Salaries	72,662,667	65,719,284	(6,943,383)
Classified Salaries	97,457,264	100,315,298	2,858,034
Employee Benefits	90,802,510	92,399,305	1,596,795
Books and Supplies	5,081,905	8,047,136	2,965,231
Services and Other Operating Expenses	66,020,427	61,325,820	(4,694,607)
Capital Outlay	8,896,151	7,118,097	(1,778,054)
Other Outgo	66,069,832	62,224,498	(3,845,334)
Direct Support/Indirect Costs	(1,115,978)	(1,003,988)	111,990
TOTAL EXPENDITURES	405,874,778	396,145,450	(9,729,328)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING	(5,706,371)	(16,952,178)	(11,245,807)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	-	-	-
Other Sources	-	-	-
Contributions	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	(5,706,371)	(16,952,178)	(11,245,807)
F) BEGINNING FUND BALANCE	114,727,617	109,021,246	(5,706,371)
Property Tax Accounting Adjustment	-	-	-
G) ENDING FUND BALANCE	109,021,246	92,069,068	(16,952,178)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUNDS 800-990) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2025-26 PROPOSED BUDGET

	Estimated Actual 2024-25*	Proposed Budget 2025-26	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	25,000	25,000	-
Stores/Prepaid Expenditures	-	-	-
All Others (Accounts Receivable)	-	-	-
b) Restricted	74,371,585	65,566,753	(8,804,832)
c) Assigned:			
Board Designation (Legal)	-	-	-
Facilities	3,000,000	663,628	(2,336,372)
Technology & Data Services	7,233,944	3,520,290	(3,713,654)
Leave Liability	2,132,681	2,100,000	(32,681)
Deferred Maintenance	-	-	-
Carryover Unspent Funds	4,686,302	3,679,885	(1,006,417)
Total Assignments (a+b+c)	91,449,512	75,555,556	(15,893,956)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	8,117,496	7,922,909	(194,587)
Board Maintained Reserve	8,117,495	7,922,909	(194,586)
e) Unassigned Amount	1,336,743	667,694	(669,049)
Total Reserve (\$)	17,571,733	16,513,512	(1,058,222)
Total Reserve (%)	4.33%	4.17%	-0.16%
ENDING FUND BALANCE (a thru e)	109,021,245	92,069,068	(16,952,178)

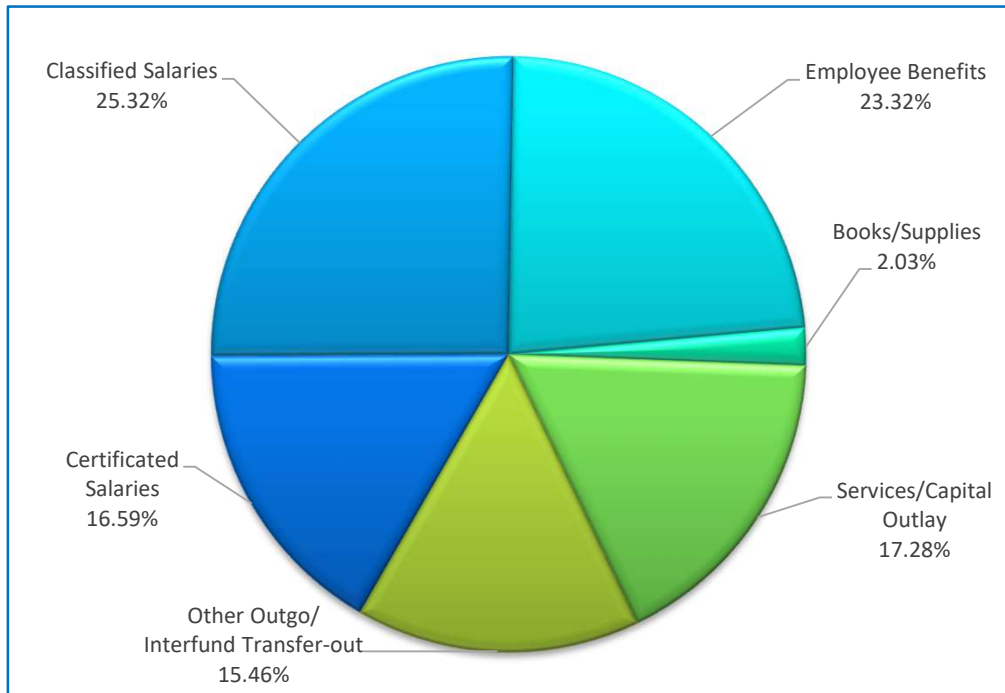
* Includes prior year carryovers

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
2025-26 PROPOSED BUDGET



Revenue Category	2025-26 Proposed Budget	% of Total
State Aid	\$11,584,402	3.05%
Property Taxes & Other LCFF Sources	\$212,603,969	56.07%
Federal Revenue	55,078,186	14.53%
State Revenue	26,715,494	7.04%
Local Revenue/Interfund Transfer In	72,986,777	19.25%
Lottery	224,444	0.06%
Total Revenue	\$ 379,193,272	100.00%

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
2025-26 PROPOSED BUDGET



2025-26		
Expenditures Category	Proposed Budget	% of Total
Certificated Salaries	\$65,719,284	16.59%
Classified Salaries	100,315,298	25.32%
Employee Benefits	92,399,305	23.32%
Sub-total Salaries & Benefits	258,433,887	65.23%
Books/Supplies	8,047,136	2.03%
Services/Capital Outlay	68,443,917	17.28%
Other Outgo/ Interfund Transfer-out	61,220,510	15.46%
Total Expenditures	\$396,145,450	100.00%

Back-out Return of Property Tax	(56,191,734)
Total Expenditures exclude Return of Property Tax	<u>339,953,716</u>

% of Salaries & Benefit over Total Expenditures exclude Return of Property Tax	<u>76.02%</u>
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SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2025-26 PROPOSED BUDGET

		Estimated Actuals	Proposed Budget	MYP	MYP
		2024-25	2025-26	2026-27	2027-28
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	102,559,192	\$ 107,632,256	107,761,202	107,870,013
Federal Revenues	8100-8299	-	-	-	-
Other State Revenues	8300-8599	674,852	651,636	651,636	651,636
Other Local Revenues	8600-8799	18,306,366	17,281,281	18,565,451	19,287,729
Other Financing Sources/Transfers In	8900-8999	-	-	-	-
Contributions	8980/8990	(1,670,806)	(1,902,553)	640,236	623,265
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$119,869,604	\$ 123,662,620	\$ 127,618,525	\$ 128,432,643
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$15,946,428	\$ 13,363,197	\$ 13,363,197	\$ 13,496,830
Step & Column Adjustment				133,633	134,969
Cost-of-Living Adjustment				-	-
Other Adjustments			-	-	-
Total Certificated Salaries		\$15,946,428	\$ 13,363,197	\$ 13,496,830	\$ 13,631,799
Classified Salaries					
Base Salaries		\$38,722,582	\$ 37,652,971	\$ 37,652,971	\$ 38,029,502
Step & Column Adjustment				376,531	380,295
Cost-of-Living Adjustment				-	-
Other Adjustments				-	-
Total Classified Salaries		\$38,722,582	\$ 37,652,971	\$ 38,029,502	\$ 38,409,797
Employee Benefits		\$25,370,787	\$ 25,073,668	\$ 25,675,325	\$ 26,447,356
Books & Supplies		1,940,767	3,173,474	3,272,502	3,051,881
Services & Other Operating Expenses		12,351,731	12,489,201	11,310,173	11,035,838
Capital Outlay		2,218,569	2,819,468	678,593	789,151
Other Outgo		52,347,934	56,191,734	55,267,660	54,128,090
Direct Support/Indirect Costs		(17,668,141)	(18,953,747)	(18,695,806)	(18,347,699)
Other Financing Uses/Transfers Out		-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$131,230,657	\$ 131,809,966	\$ 129,034,779	\$ 129,146,213
NET INCREASE/(DECREASE) IN FUND BALANCE		(\$11,361,053)	\$ (8,147,346)	\$ (1,416,254)	\$ (713,570)

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

	Estimated Actuals 2024-25	Proposed Budget 2025-26	MYP 2026-27	MYP 2027-28
BEGINNING FUND BALANCE	\$46,010,714	\$ 34,649,661	\$ 26,502,315	\$ 25,086,061
PROPERTY TAX ACCOUNTING ADJUSTMENT	-	-	-	-
ENDING FUND BALANCE	\$34,649,661	\$26,502,315	\$ 25,086,061	\$ 24,372,491
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	663,628	1,281,813	1,233,203
Technology & Data Services	7,233,944	3,520,290	1,618,433	-
Vacation Liability	2,132,681	2,100,000	2,100,000	2,100,000
Carryover of Unspent Funds	4,686,302	3,679,885	3,679,885	3,679,885
Deferred Maintenance	-	-	-	-
Total Assignments	\$ 17,077,927	\$ 9,988,803	\$ 8,881,131	\$ 7,214,088
b) Reserve:				
Reserve for Economic Uncertainties	\$ 16,234,991	\$ 15,845,818	\$ 15,109,417	\$ 14,947,578
Undesignated Reserve	1,336,743	667,694	1,095,513	2,210,825
Total Reserve (\$)	\$ 17,571,734	\$ 16,513,512	\$ 16,204,930	\$ 17,158,403
Total Reserve (%)	4.33%	4.17%	4.29%	4.59%
ENDING FUND BALANCE (a + b)	\$ 34,649,661	\$ 26,502,315	\$ 25,086,061	\$ 24,372,491

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

		Estimated Actuals	Proposed Budget	MYP	MYP
		2024-25	2025-26	2026-27	2027-28
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$ 108,691,909	\$ 116,556,115	\$ 117,785,114	\$ 119,192,719
Federal Revenues	8100-8299	55,428,882	55,078,186	50,876,753	\$ 50,867,536
Other State Revenues	8300-8599	34,050,917	26,288,302	27,371,338	\$ 27,007,535
Other Local Revenues	8600-8799	80,456,289	55,705,496	52,303,647	\$ 48,270,792
Other Financing Sources/Transfers In	8900-8999	-	-	-	\$ -
Contributions	8980/8990	1,670,806	1,902,553	(640,236)	\$ (623,265)
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 280,298,803	\$ 255,530,652	\$ 247,696,616	\$ 244,715,317
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$ 56,716,239	\$ 52,356,087	\$ 52,356,087	\$ 49,496,018
Step & Column Adjustment				523,561	\$ 494,960
Cost-of-Living Adjustment				-	\$ -
Other Adjustments				(3,383,630)	\$ (1,462,139)
Total Certificated Salaries		\$ 56,716,239	\$ 52,356,087	\$ 49,496,018	\$ 48,528,839
Classified Salaries					
Base Salaries		\$ 58,734,682	\$ 62,662,327	\$ 62,662,327	\$ 60,860,291
Step & Column Adjustment				626,621	\$ 608,607
Cost-of-Living Adjustment				-	\$ -
Other Adjustments			-	(2,428,657)	\$ (812,101)
Total Classified Salaries		\$ 58,734,682	\$ 62,662,327	\$ 60,860,291	\$ 60,656,797
Employee Benefits		\$ 65,431,723	\$ 67,325,637	\$ 64,951,949	\$ 65,352,550
Books & Supplies		3,141,138	4,873,662	4,750,545	\$ 4,284,836
Services & Other Operating Expenses		53,668,696	48,836,619	45,470,996	\$ 43,208,571
Capital Outlay		6,677,582	4,298,629	40,000	\$ 40,000
Other Outgo		13,721,898	6,032,764	6,032,764	\$ 5,721,663
Direct Support/Indirect Costs		16,552,163	17,949,759	17,098,083	\$ 16,749,976
Other Financing Uses/Transfers Out		-	-	-	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 274,644,121	\$ 264,335,484	\$ 248,700,646	\$ 244,543,232
NET INCREASE/(DECREASE) IN FUND BALANCE		5,654,682	(8,804,832)	(1,004,030)	172,085

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

	Estimated Actuals 2024-25	Proposed Budget 2025-26	MYP 2026-27	MYP 2027-28
BEGINNING FUND BALANCE	\$ 68,716,903	\$ 74,371,585	\$ 65,566,753	\$ 64,562,723
ENDING FUND BALANCE	\$ 74,371,585	\$ 65,566,753	\$ 64,562,723	\$ 64,734,808
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	74,371,585	65,566,753	64,562,723	64,734,808
Total Assignments	\$ 74,371,585	\$ 65,566,753	\$ 64,562,723	\$ 64,734,808
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)	\$ 74,371,585	\$ 65,566,753	\$ 64,562,723	\$ 64,734,808

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

	Estimated Actuals 2024-25	Proposed Budget 2025-26	MYP 2026-27	MYP 2027-28
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 211,251,101	\$ 224,188,371	\$ 225,546,316	\$ 227,062,732
Federal Revenues	55,428,882	55,078,186	50,876,753	50,867,536
Other State Revenues	34,725,769	26,939,938	28,022,974	27,659,171
Other Local Revenues	98,762,655	72,986,777	70,869,098	67,558,521
Other Financing Sources/Transfers In	-	-	-	-
Contributions	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 400,168,407	\$ 379,193,272	\$ 375,315,141	\$ 373,147,960
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 72,662,667	\$ 65,719,284	\$ 65,719,284	\$ 62,992,848
Step & Column Adjustments			657,194	629,929
COLA			-	-
Other Adjustments		-	(3,383,630)	(1,462,139)
Total Certificated Salaries	\$ 72,662,667	\$ 65,719,284	\$ 62,992,848	\$ 62,160,638
Classified Salaries				
Base Salaries	\$ 97,457,264	\$ 100,315,298	\$ 100,315,298	\$ 98,889,793
Step & Column Adjustments			1,003,152	988,902
COLA			-	-
Other Adjustments			(2,428,657)	(812,101)
Total Classified Salaries	\$ 97,457,264	\$ 100,315,298	\$ 98,889,793	\$ 99,066,594
Employee Benefits	\$ 90,802,510	\$ 92,399,305	\$ 90,627,274	\$ 91,799,906
Books & Supplies	5,081,905	8,047,136	8,023,047	7,336,717
Services & Other Operating Expenses	66,020,427	61,325,820	56,781,169	54,244,409
Capital Outlay	8,896,151	7,118,097	718,593	829,151
Other Outgo	66,069,832	62,224,498	61,300,424	59,849,753
Direct Support/Indirect Costs	(1,115,978)	(1,003,988)	(1,597,723)	(1,597,723)
Other Financing Uses/Transfers Out	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 405,874,778	\$ 396,145,450	\$ 377,735,425	\$ 373,689,445
NET INCREASE/(DECREASE) IN FUND BALANCE	(5,706,371)	(16,952,178)	(2,420,284)	(541,485)

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

	Estimated Actuals 2024-25	Proposed Budget 2025-26	MYP 2026-27	MYP 2027-28
BEGINNING FUND BALANCE	\$ 114,727,617	\$ 109,021,246	\$ 92,069,068	\$ 89,648,784
PROPERTY TAX ACCOUNTING ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 109,021,246	\$ 92,069,068	\$ 89,648,784	\$ 89,107,299
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	663,628	1,281,813	1,233,203
Technology & Data Services	7,233,944	3,520,290	1,618,433	-
Vacation Liability	2,132,681	2,100,000	2,100,000	2,100,000
Carryover of Unspent Funds	79,057,887	69,246,638	68,242,608	68,414,693
Deferred Maintenance	-	-	-	-
Total Assignments	\$ 91,449,512	\$ 75,555,556	\$ 73,443,854	\$ 71,948,896
b) Reserve:				
Reserve for Economic Uncertainties	\$ 16,234,991	\$ 15,845,818	\$ 15,109,417	\$ 14,947,578
Undesignated Reserve	1,336,743	667,694	1,095,513	2,210,825
Total Reserve (\$)	\$ 17,571,734	\$ 16,513,512	\$ 16,204,930	\$ 17,158,403
Total Reserve (%)	4.33%	4.17%	4.29%	4.59%
ENDING FUND BALANCE (a + b)	\$ 109,021,246	\$ 92,069,068	\$ 89,648,784	\$ 89,107,299

SANTA CLARA COUNTY OFFICE OF EDUCATION
SPECIAL EDUCATION PASS-THROUGH FUND (FUND 100)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2025-26 PROPOSED BUDGET

	Estimated Actual 2024-25	Proposed Budget 2025-26	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	-	-	-
Federal Revenue	63,240,671	30,204,859	(33,035,812)
Other State Revenue	3,443,435	4,541,702	1,098,267
Other Local Revenue	285,271	-	(285,271)
TOTAL REVENUES	66,969,377	34,746,561	(32,222,816)
B) EXPENDITURES			
Certificated Salaries	-	-	-
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Expenses	-	-	-
Capital Outlay	-	-	-
Other Outgo	66,969,377	34,746,561	(32,222,816)
Direct Support/Indirect Costs	-	-	-
TOTAL EXPENDITURES	66,969,377	34,746,561	(32,222,816)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	-	-	-
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	-	-	-
Other Sources	-	-	-
Contributions	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	-	-	-
F) BEGINNING FUND BALANCE	(2,569)	(2,569)	-
G) ENDING FUND BALANCE	(2,569)	(2,569)	-
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenditures	-	-	-
All Others	-	-	-
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned	-	-	-
Total Assignments	-	-	-
e) Reserve:			
State Mandated Reserve	-	-	-
Board Maintained Reserve	-	-	-
Unassigned Reserve	(2,569)	(2,569)	-
Total Reserve (\$)	(2,569)	(2,569)	-
Total Reserve (%)	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	(2,569)	(2,569)	-

SANTA CLARA COUNTY OFFICE OF EDUCATION
CHILD DEVELOPMENT FUND (FUND 120)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2025-26 PROPOSED BUDGET

	Estimated Actual 2024-25	Proposed Budget 2025-26	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	-	-	-
Federal Revenue	1,589,300	1,590,205	905
Other State Revenue	14,542,844	10,258,768	(4,284,076)
Other Local Revenue	463,026	-	(463,026)
TOTAL REVENUES	16,595,170	11,848,973	(4,746,197)
B) EXPENDITURES			
Certificated Salaries	2,427,101	1,920,590	(506,511)
Classified Salaries	4,594,227	3,515,878	(1,078,349)
Employee Benefits	3,805,475	3,122,140	(683,335)
Books and Supplies	333,715	583,313	249,598
Services and Other Operating Expenses	3,147,204	4,531,792	1,384,588
Capital Outlay	77,747	-	(77,747)
Other Outgo	-	-	-
Direct Support/Indirect Costs	1,115,978	1,003,988	(111,990)
TOTAL EXPENDITURES	15,501,447	14,677,701	(823,746)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	1,093,723	(2,828,728)	(3,922,451)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	-	-	-
Other Sources	-	-	-
Contributions	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	1,093,723	(2,828,728)	(3,922,451)
F) BEGINNING FUND BALANCE	5,149,968	6,243,691	1,093,723
G) ENDING FUND BALANCE	6,243,691	3,414,963	(2,828,728)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenditures	-	-	-
All Others	-	-	-
b) Restricted	6,370,671	3,541,943	(2,828,728)
c) Committed	-	-	-
d) Assigned	-	-	-
Total Assignments	6,370,671	3,541,943	(2,828,728)
e) Reserve:			
State Mandated Reserve	-	-	-
Board Maintained Reserve	-	-	-
Unassigned Reserve	(126,980)	(126,980)	-
Total Reserve (\$)	(126,980)	(126,980)	-
Total Reserve (%)	(0.00)	(0.00)	(0.00)
ENDING FUND BALANCE (a + b)	6,243,691	3,414,963	(2,828,728)

SANTA CLARA COUNTY OFFICE OF EDUCATION
SELF-INSURANCE FUND (FUND 670)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2025-26 PROPOSED BUDGET

	Estimated Actual 2024-25	Proposed Budget 2025-26	Increase/ (Decrease)
			(C = B - A)
A) REVENUES			
LCFF Sources	-	-	-
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	11,347,707	7,540,800	(3,806,907)
TOTAL REVENUES	11,347,707	7,540,800	(3,806,907)
B) EXPENDITURES			
Certificated Salaries	-	-	-
Classified Salaries	388,012	551,474	163,462
Employee Benefits	190,086	295,830	105,744
Books and Supplies	700	69,744	69,044
Services and Other Operating Expenses	7,580,454	9,101,845	1,521,391
Capital Outlay	-	-	-
Other Outgo	-	-	-
Direct Support/Indirect Costs	-	-	-
TOTAL EXPENDITURES	8,159,252	10,018,893	1,859,641
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	3,188,455	(2,478,093)	(5,666,548)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	-	-	-
Other Sources	-	-	-
Contributions	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	3,188,455	(2,478,093)	(5,666,548)
F) BEGINNING FUND BALANCE	22,531,535	25,719,990	3,188,455
G) ENDING FUND BALANCE	25,719,990	23,241,897	(2,478,093)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenditures	-	-	-
All Others	-	-	-
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned	-	-	-
Total Assignments	-	-	-
e) Reserve:			
State Mandated Reserve	-	-	-
Board Maintained Reserve	-	-	-
Unassigned Reserve	25,719,990	23,241,897	(2,478,093)
Total Reserve (\$)	25,719,990	23,241,897	(2,478,093)
Total Reserve (%)	6.34%	5.87%	-0.47%
ENDING FUND BALANCE (a + b)	25,719,990	23,241,897	(2,478,093)

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

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

Public Hearing:

Adoption Date: June 18, 2025

Place: Santa Clara County Office of Education

Signed:

Clerk/Secretary of the County Board

(Original signature required)

Date: June 11, 2025

Time: 5:00 PM

Printed Name: Dr. David M. Toston, Sr

Title: County Superintendent of Schools

Contact person for additional information on the budget reports:

Name: Lauren Nguyen

Title: Director, Internal Business Services

Telephone: 408-453-6567

E-mail: LaNguyen@sccoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. David M. Toston, Sr

Chief Business Official's Name: Stephanie Gomez

CBO's Title: Assistant Superintendent - Business Services

CBO's Telephone: 408-453-6832

Criteria and Standards Review Summary

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

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

**Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
County Office of Education Certification**

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

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
County Office of Education Certification

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	102,559,192.00	108,691,909.00	211,251,101.00	107,632,256.00	116,556,115.00	224,188,371.00	6.1%
2) Federal Revenue		8100-8299	0.00	55,428,882.00	55,428,882.00	0.00	55,078,186.00	55,078,186.00	-0.6%
3) Other State Revenue		8300-8599	674,852.00	34,050,917.00	34,725,769.00	651,636.00	26,288,302.00	26,939,938.00	-22.4%
4) Other Local Revenue		8600-8799	18,306,366.00	80,456,289.00	98,762,655.00	17,281,281.00	55,705,496.00	72,986,777.00	-26.1%
5) TOTAL, REVENUES			121,540,410.00	278,627,997.00	400,168,407.00	125,565,173.00	253,628,099.00	379,193,272.00	-5.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	15,946,428.00	56,716,239.00	72,662,667.00	13,363,197.00	52,356,087.00	65,719,284.00	-9.6%
2) Classified Salaries		2000-2999	38,722,582.00	58,734,682.00	97,457,264.00	37,652,971.00	62,662,327.00	100,315,298.00	2.9%
3) Employee Benefits		3000-3999	25,370,787.00	65,431,723.00	90,802,510.00	25,073,668.00	67,325,637.00	92,399,305.00	1.8%
4) Books and Supplies		4000-4999	1,940,767.00	3,141,138.00	5,081,905.00	3,173,474.00	4,873,662.00	8,047,136.00	58.3%
5) Services and Other Operating Expenditures		5000-5999	12,351,731.00	53,668,696.00	66,020,427.00	12,489,201.00	48,836,619.00	61,325,820.00	-7.1%
6) Capital Outlay		6000-6999	2,218,569.00	6,677,582.00	8,896,151.00	2,819,468.00	4,298,629.00	7,118,097.00	-20.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	52,347,934.00	13,721,898.00	66,069,832.00	56,191,734.00	6,032,764.00	62,224,498.00	-5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,668,141.00)	16,552,163.00	(1,115,978.00)	(18,953,747.00)	17,949,759.00	(1,003,988.00)	-10.0%
9) TOTAL, EXPENDITURES			131,230,657.00	274,644,121.00	405,874,778.00	131,809,966.00	264,335,484.00	396,145,450.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,690,247.00)	3,983,876.00	(5,706,371.00)	(6,244,793.00)	(10,707,385.00)	(16,952,178.00)	197.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,670,806.00)	1,670,806.00	0.00	(1,902,553.00)	1,902,553.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,670,806.00)	1,670,806.00	0.00	(1,902,553.00)	1,902,553.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,361,053.00)	5,654,682.00	(5,706,371.00)	(8,147,346.00)	(8,804,832.00)	(16,952,178.00)	197.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,010,714.38	68,716,903.46	114,727,617.84	34,649,661.38	74,371,585.46	109,021,246.84	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			46,010,714.38	68,716,903.46	114,727,617.84	34,649,661.38	74,371,585.46	109,021,246.84	-5.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,010,714.38	68,716,903.46	114,727,617.84	34,649,661.38	74,371,585.46	109,021,246.84	-5.0%
2) Ending Balance, June 30 (E + F1e)			34,649,661.38	74,371,585.46	109,021,246.84	26,502,315.38	65,566,753.46	92,069,068.84	-15.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	74,371,585.46	74,371,585.46	0.00	65,566,753.46	65,566,753.46	-11.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	17,052,927.00	0.00	17,052,927.00	9,963,803.00	0.00	9,963,803.00	-41.6%
Facilities	0000	9780	3,000,000.00		3,000,000.00			0.00	
Technology and Data Services	0000	9780	7,233,944.00		7,233,944.00			0.00	
Vacation Liability	0000	9780	2,132,681.00		2,132,681.00			0.00	
Carry over of unspent funds	0000	9780	4,686,302.00		4,686,302.00			0.00	
Facilities	0000	9780			0.00	663,628.00		663,628.00	
Technology & Data Services	0000	9780			0.00	3,520,290.00		3,520,290.00	
Vacation Liability	0000	9780			0.00	2,100,000.00		2,100,000.00	
Carry over of Unspent Funds	0000	9780			0.00	3,679,885.00		3,679,885.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,234,991.00	0.00	16,234,991.00	15,845,818.00	0.00	15,845,818.00	-2.4%
Unassigned/Unappropriated Amount		9790	1,336,743.38	0.00	1,336,743.38	667,694.38	0.00	667,694.38	-50.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	105,748,406.21	53,706,639.47	159,455,045.68				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,213.00	0.00	1,213.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	9,583,125.00	9,583,125.00				

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,458,011.70	525,228.92	1,983,240.62				
4) Due from Grantor Government		9290	6,359.39	92,394.55	98,753.94				
5) Due from Other Funds		9310	2.27	0.00	2.27				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			107,238,992.57	63,907,387.94	171,146,380.51				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,525,891.84	453,050.78	5,978,942.62				
2) Due to Grantor Governments		9590	4,064.23	0.00	4,064.23				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	98,904.34	98,904.34				
6) TOTAL, LIABILITIES			5,529,956.07	551,955.12	6,081,911.19				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			101,709,036.50	63,355,432.82	165,064,469.32				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,129,481.00	0.00	11,129,481.00	11,584,402.00	0.00	11,584,402.00	4.1%
Education Protection Account State Aid - Current Year		8012	86,000.00	0.00	86,000.00	85,400.00	0.00	85,400.00	-0.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	603,931.00	0.00	603,931.00	634,128.00	0.00	634,128.00	5.0%
Timber Yield Tax		8022	200.00	0.00	200.00	210.00	0.00	210.00	5.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	209,620,565.00	0.00	209,620,565.00	220,101,593.00	0.00	220,101,593.00	5.0%
Unsecured Roll Taxes		8042	12,115,971.00	0.00	12,115,971.00	12,721,770.00	0.00	12,721,770.00	5.0%
Prior Years' Taxes		8043	1,128.00	0.00	1,128.00	1,184.00	0.00	1,184.00	5.0%
Supplemental Taxes		8044	3,924,000.00	0.00	3,924,000.00	4,120,200.00	0.00	4,120,200.00	5.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,667,000.00	0.00	11,667,000.00	12,250,350.00	0.00	12,250,350.00	5.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	979.00	0.00	979.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			249,148,276.00	0.00	249,148,276.00	261,500,216.00	0.00	261,500,216.00	5.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,272,348.00	0.00	1,272,348.00	1,387,152.00	0.00	1,387,152.00	9.0%
Property Taxes Transfers		8097	(147,861,432.00)	108,691,909.00	(39,169,523.00)	(155,255,112.00)	116,556,115.00	(38,698,997.00)	-1.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			102,559,192.00	108,691,909.00	211,251,101.00	107,632,256.00	116,556,115.00	224,188,371.00	6.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,153,698.00	2,153,698.00	0.00	1,852,057.00	1,852,057.00	-14.0%
Special Education Discretionary Grants		8182	0.00	800,056.00	800,056.00	0.00	864,894.00	864,894.00	8.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part A, Basic	3010	8290		715,926.00	715,926.00		663,921.00	663,921.00	-7.3%
Title I, Part D, Local Delinquent Programs	3025	8290		674,655.00	674,655.00		631,119.00	631,119.00	-6.5%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		30,000.00	30,000.00	New
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		31,876.00	31,876.00		55,000.00	55,000.00	72.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		61,486.00	61,486.00		0.00	0.00	-100.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		9,667,557.00	9,667,557.00		10,353,321.00	10,353,321.00	7.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	41,323,628.00	41,323,628.00	0.00	40,627,874.00	40,627,874.00	-1.7%
TOTAL, FEDERAL REVENUE			0.00	55,428,882.00	55,428,882.00	0.00	55,078,186.00	55,078,186.00	-0.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		3,097,064.00	3,097,064.00		2,597,253.00	2,597,253.00	-16.1%
Prior Years	6500	8319		204,285.00	204,285.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	4,179,217.00	4,179,217.00	0.00	4,179,217.00	4,179,217.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	7,896.00	7,896.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	349,971.00	0.00	349,971.00	344,192.00	0.00	344,192.00	-1.7%
Lottery - Unrestricted and Instructional Materials		8560	237,046.00	101,767.00	338,813.00	224,444.00	96,358.00	320,802.00	-5.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		1,671,359.00	1,671,359.00		774,129.00	774,129.00	-53.7%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		325,172.00	325,172.00		219,562.00	219,562.00	-32.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	87,835.00	24,464,157.00	24,551,992.00	83,000.00	18,421,783.00	18,504,783.00	-24.6%
TOTAL, OTHER STATE REVENUE			674,852.00	34,050,917.00	34,725,769.00	651,636.00	26,288,302.00	26,939,938.00	-22.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	5,850,731.00	5,850,731.00	0.00	5,942,184.00	5,942,184.00	1.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	65,442.00	65,442.00	0.00	22,200.00	22,200.00	-66.1%
All Other Sales		8639	263,833.00	46,941.00	310,774.00	185,861.00	45,000.00	230,861.00	-25.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,626,241.00	0.00	4,626,241.00	3,500,000.00	0.00	3,500,000.00	-24.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Services		8677	5,782,334.00	1,936,561.00	7,718,895.00	5,847,015.00	1,140,620.00	6,987,635.00	-9.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,554,774.00	29,025,380.00	31,580,154.00	2,584,514.00	25,156,081.00	27,740,595.00	-12.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	8,706,758.00	8,706,758.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	3,761,265.00	11,300,145.00	15,061,410.00	3,802,891.00	6,989,880.00	10,792,771.00	-28.3%
Tuition		8710	1,317,919.00	100,282.00	1,418,201.00	1,361,000.00	114,427.00	1,475,427.00	4.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		23,424,049.00	23,424,049.00		16,295,104.00	16,295,104.00	-30.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,306,366.00	80,456,289.00	98,762,655.00	17,281,281.00	55,705,496.00	72,986,777.00	-26.1%
TOTAL, REVENUES			121,540,410.00	278,627,997.00	400,168,407.00	125,565,173.00	253,628,099.00	379,193,272.00	-5.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,591,183.00	27,810,862.00	31,402,045.00	3,786,884.00	26,725,325.00	30,512,209.00	-2.8%
Certificated Pupil Support Salaries		1200	395,633.00	9,853,437.00	10,249,070.00	350,268.00	9,521,393.00	9,871,661.00	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	11,722,146.00	14,484,102.00	26,206,248.00	9,194,460.00	13,747,162.00	22,941,622.00	-12.5%
Other Certificated Salaries		1900	237,466.00	4,567,838.00	4,805,304.00	31,585.00	2,362,207.00	2,393,792.00	-50.2%
TOTAL, CERTIFICATED SALARIES			15,946,428.00	56,716,239.00	72,662,667.00	13,363,197.00	52,356,087.00	65,719,284.00	-9.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	490,536.00	31,640,989.00	32,131,525.00	506,755.00	37,018,727.00	37,525,482.00	16.8%
Classified Support Salaries		2200	4,781,303.00	12,533,262.00	17,314,565.00	4,544,907.00	12,146,773.00	16,691,680.00	-3.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Classified Supervisors' and Administrators' Salaries		2300	12,401,882.00	3,405,096.00	15,806,978.00	12,050,138.00	3,475,900.00	15,526,038.00	-1.8%
Clerical, Technical and Office Salaries		2400	19,754,179.00	8,355,213.00	28,109,392.00	19,700,134.00	7,632,481.00	27,332,615.00	-2.8%
Other Classified Salaries		2900	1,294,682.00	2,800,122.00	4,094,804.00	851,037.00	2,388,446.00	3,239,483.00	-20.9%
TOTAL, CLASSIFIED SALARIES			38,722,582.00	58,734,682.00	97,457,264.00	37,652,971.00	62,662,327.00	100,315,298.00	2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,761,484.00	15,639,226.00	18,400,710.00	2,462,188.00	15,264,986.00	17,727,174.00	-3.7%
PERS		3201-3202	9,770,200.00	15,410,854.00	25,181,054.00	10,032,578.00	16,900,888.00	26,933,466.00	7.0%
OASDI/Medicare/Alternative		3301-3302	3,127,201.00	5,520,624.00	8,647,825.00	3,008,312.00	5,813,543.00	8,821,855.00	2.0%
Health and Welfare Benefits		3401-3402	9,102,767.00	25,931,802.00	35,034,569.00	9,017,968.00	26,358,720.00	35,376,688.00	1.0%
Unemployment Insurance		3501-3502	30,059.00	56,949.00	87,008.00	25,541.00	58,374.00	83,915.00	-3.6%
Workers' Compensation		3601-3602	563,777.00	2,866,108.00	3,429,885.00	527,081.00	2,929,126.00	3,456,207.00	0.8%
OPEB, Allocated		3701-3702	0.00	6,159.00	6,159.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,299.00	1.00	15,300.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			25,370,787.00	65,431,723.00	90,802,510.00	25,073,668.00	67,325,637.00	92,399,305.00	1.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	29,155.00	29,155.00	73,657.00	19,000.00	92,657.00	217.8%
Books and Other Reference Materials		4200	52,961.00	70,742.00	123,703.00	143,808.00	60,210.00	204,018.00	64.9%
Materials and Supplies		4300	1,134,923.00	2,421,346.00	3,556,269.00	2,367,186.00	4,156,266.00	6,523,452.00	83.4%
Noncapitalized Equipment		4400	746,596.00	619,322.00	1,365,918.00	586,382.00	637,186.00	1,223,568.00	-10.4%
Food		4700	6,287.00	573.00	6,860.00	2,441.00	1,000.00	3,441.00	-49.8%
TOTAL, BOOKS AND SUPPLIES			1,940,767.00	3,141,138.00	5,081,905.00	3,173,474.00	4,873,662.00	8,047,136.00	58.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	318,225.00	31,987,419.00	32,305,644.00	275,000.00	19,419,027.00	19,694,027.00	-39.0%
Travel and Conferences		5200	538,789.00	1,344,503.00	1,883,292.00	672,048.00	1,972,739.00	2,644,787.00	40.4%
Dues and Memberships		5300	161,193.00	24,566.00	185,759.00	238,839.00	160,868.00	399,707.00	115.2%
Insurance		5400 - 5450	668,082.00	1,744.00	669,826.00	963,313.00	16,003.00	979,316.00	46.2%
Operations and Housekeeping Services		5500	1,336,582.00	969,380.00	2,305,962.00	1,222,095.00	1,233,707.00	2,455,802.00	6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	981,132.00	1,935,352.00	2,916,484.00	985,312.00	1,741,289.00	2,726,601.00	-6.5%
Transfers of Direct Costs		5710	(4,566,833.00)	4,566,833.00	0.00	(3,030,638.00)	3,030,638.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(843,934.00)	280,749.00	(563,185.00)	(571,136.00)	746,552.00	175,416.00	-131.1%
Professional/Consulting Services and Operating Expenditures		5800	12,931,711.00	12,291,133.00	25,222,844.00	11,143,734.00	20,150,049.00	31,293,783.00	24.1%
Communications		5900	826,784.00	267,017.00	1,093,801.00	590,634.00	365,747.00	956,381.00	-12.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,351,731.00	53,668,696.00	66,020,427.00	12,489,201.00	48,836,619.00	61,325,820.00	-7.1%
CAPITAL OUTLAY									
Land		6100	913,258.00	2,563,920.00	3,477,178.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	487,141.00	2,107,768.00	2,594,909.00	0.00	4,258,629.00	4,258,629.00	64.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	550,147.00	1,361,521.00	1,911,668.00	427,729.00	40,000.00	467,729.00	-75.5%
Equipment Replacement		6500	265,045.00	644,373.00	909,418.00	2,391,739.00	0.00	2,391,739.00	163.0%
Lease Assets		6600	2,978.00	0.00	2,978.00	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,218,569.00	6,677,582.00	8,896,151.00	2,819,468.00	4,298,629.00	7,118,097.00	-20.0%
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	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,175,880.00	1,175,880.00	0.00	1,177,654.00	1,177,654.00	0.2%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	8,706,758.00	8,706,758.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	52,347,934.00	3,494,210.00	55,842,144.00	56,191,734.00	3,052,087.00	59,243,821.00	6.1%
Debt Service									
Debt Service - Interest		7438	0.00	344,369.00	344,369.00	0.00	576,378.00	576,378.00	67.4%
Other Debt Service - Principal		7439	0.00	681.00	681.00	0.00	1,226,645.00	1,226,645.00	180,024.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			52,347,934.00	13,721,898.00	66,069,832.00	56,191,734.00	6,032,764.00	62,224,498.00	-5.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(16,552,163.00)	16,552,163.00	0.00	(17,949,759.00)	17,949,759.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,115,978.00)	0.00	(1,115,978.00)	(1,003,988.00)	0.00	(1,003,988.00)	-10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,668,141.00)	16,552,163.00	(1,115,978.00)	(18,953,747.00)	17,949,759.00	(1,003,988.00)	-10.0%
TOTAL, EXPENDITURES			131,230,657.00	274,644,121.00	405,874,778.00	131,809,966.00	264,335,484.00	396,145,450.00	-2.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	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	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	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	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									

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

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,953,568.00)	2,953,568.00	0.00	(3,251,296.00)	3,251,296.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,282,762.00	(1,282,762.00)	0.00	1,348,743.00	(1,348,743.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,670,806.00)	1,670,806.00	0.00	(1,902,553.00)	1,902,553.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,670,806.00)	1,670,806.00	0.00	(1,902,553.00)	1,902,553.00	0.00	0.0%

Description Function Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	102,559,192.00	108,691,909.00	211,251,101.00	107,632,256.00	116,556,115.00	224,188,371.00	6.1%
2) Federal Revenue		8100-8299	0.00	55,428,882.00	55,428,882.00	0.00	55,078,186.00	55,078,186.00	-0.6%
3) Other State Revenue		8300-8599	674,852.00	34,050,917.00	34,725,769.00	651,636.00	26,288,302.00	26,939,938.00	-22.4%
4) Other Local Revenue		8600-8799	18,306,366.00	80,456,289.00	98,762,655.00	17,281,281.00	55,705,496.00	72,986,777.00	-26.1%
5) TOTAL, REVENUES			121,540,410.00	278,627,997.00	400,168,407.00	125,565,173.00	253,628,099.00	379,193,272.00	-5.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		6,940,543.00	116,147,023.00	123,087,566.00	7,949,978.00	123,971,123.00	131,921,101.00	7.2%
2) Instruction - Related Services	2000-2999		12,122,680.00	50,462,360.00	62,585,040.00	11,406,930.00	48,060,248.00	59,467,178.00	-5.0%
3) Pupil Services	3000-3999		3,835,591.00	53,449,624.00	57,285,215.00	4,035,223.00	45,317,891.00	49,353,114.00	-13.8%
4) Ancillary Services	4000-4999		1,993.00	4,558,034.00	4,560,027.00	0.00	4,919,875.00	4,919,875.00	7.9%
5) Community Services	5000-5999		0.00	238,292.00	238,292.00	0.00	60,092.00	60,092.00	-74.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		49,355,073.00	23,072,659.00	72,427,732.00	47,457,457.00	24,208,985.00	71,666,442.00	-1.1%
8) Plant Services	8000-8999		6,626,843.00	12,994,231.00	19,621,074.00	4,768,644.00	11,764,506.00	16,533,150.00	-15.7%
9) Other Outgo	9000-9999	Except 7600-7699	52,347,934.00	13,721,898.00	66,069,832.00	56,191,734.00	6,032,764.00	62,224,498.00	-5.8%
10) TOTAL, EXPENDITURES			131,230,657.00	274,644,121.00	405,874,778.00	131,809,966.00	264,335,484.00	396,145,450.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,690,247.00)	3,983,876.00	(5,706,371.00)	(6,244,793.00)	(10,707,385.00)	(16,952,178.00)	197.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,670,806.00)	1,670,806.00	0.00	(1,902,553.00)	1,902,553.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,670,806.00)	1,670,806.00	0.00	(1,902,553.00)	1,902,553.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,361,053.00)	5,654,682.00	(5,706,371.00)	(8,147,346.00)	(8,804,832.00)	(16,952,178.00)	197.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,010,714.38	68,716,903.46	114,727,617.84	34,649,661.38	74,371,585.46	109,021,246.84	-5.0%

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,010,714.38	68,716,903.46	114,727,617.84	34,649,661.38	74,371,585.46	109,021,246.84	-5.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,010,714.38	68,716,903.46	114,727,617.84	34,649,661.38	74,371,585.46	109,021,246.84	-5.0%
2) Ending Balance, June 30 (E + F1e)			34,649,661.38	74,371,585.46	109,021,246.84	26,502,315.38	65,566,753.46	92,069,068.84	-15.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	74,371,585.46	74,371,585.46	0.00	65,566,753.46	65,566,753.46	-11.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	17,052,927.00	0.00	17,052,927.00	9,963,803.00	0.00	9,963,803.00	-41.6%
Facilities	0000	9780	3,000,000.00		3,000,000.00			0.00	
Technology and Data Services	0000	9780	7,233,944.00		7,233,944.00			0.00	
Vacation Liability	0000	9780	2,132,681.00		2,132,681.00			0.00	
Carry over of unspent funds	0000	9780	4,686,302.00		4,686,302.00			0.00	
Facilities	0000	9780			0.00	663,628.00		663,628.00	
Technology & Data Services	0000	9780			0.00	3,520,290.00		3,520,290.00	
Vacation Liability	0000	9780			0.00	2,100,000.00		2,100,000.00	
Carry over of Unspent Funds	0000	9780			0.00	3,679,885.00		3,679,885.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,234,991.00	0.00	16,234,991.00	15,845,818.00	0.00	15,845,818.00	-2.4%
Unassigned/Unappropriated Amount		9790	1,336,743.38	0.00	1,336,743.38	667,694.38	0.00	667,694.38	-50.1%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5810	Other Restricted Federal	614.00	614.00
6018	Student Support and Enrichment Block Grant	968,345.00	548,415.00
6266	Educator Effectiveness, FY 2021-22	24,124.09	24,124.09
6300	Lottery: Instructional Materials	68,142.65	68,142.65
6318	Antibias Education Grant	402.58	402.58
6332	CA Community Schools Partnership Act - Implementation Grant	9,214,967.60	6,455,385.60
6333	CA Community Schools Partnership Act - Coordination Grant	509,836.00	77,240.00
6500	Special Education	3,100,577.06	3,100,577.06
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	432,517.22	432,517.22
6546	Mental Health-Related Services	87,965.00	87,965.00
6620	Reversing Opioid Overdoses	114,816.00	114,816.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	245,758.05	149,838.05
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	525,070.00	525,070.00
7311	Classified School Employee Professional Development Block Grant	164,562.00	164,562.00
7339	Dual Enrollment Opportunities	80,052.11	80,052.11
7399	LCFF Equity Multiplier	944,548.00	944,548.00
7412	A-G Access/Success Grant	175,748.94	175,748.94
7413	A-G Learning Loss Mitigation Grant	89,541.14	89,541.14
7415	Classified School Employee Summer Assistance Program	1.00	1.00
7435	Learning Recovery Emergency Block Grant	158,175.95	158,175.95
7810	Other Restricted State	1,118,127.22	1,118,127.22
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,418,437.66	3,751,065.66
9010	Other Restricted Local	48,929,256.19	47,499,824.19
Total, Restricted Balance		74,371,585.46	65,566,753.46

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,240,671.00	30,204,859.00	-52.2%
3) Other State Revenue		8300-8599	3,443,435.00	4,541,702.00	31.9%
4) Other Local Revenue		8600-8799	285,271.00	0.00	-100.0%
5) TOTAL, REVENUES			66,969,377.00	34,746,561.00	-48.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	66,969,377.00	34,746,561.00	-48.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			66,969,377.00	34,746,561.00	-48.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,569.33)	(2,569.33)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,569.33)	(2,569.33)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,569.33)	(2,569.33)	0.0%
2) Ending Balance, June 30 (E + F1e)			(2,569.33)	(2,569.33)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,569.33)	(2,569.33)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,751,181.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,751,181.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	622.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			622.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,750,558.95		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	63,240,671.00	30,204,859.00	-52.2%
TOTAL, FEDERAL REVENUE			63,240,671.00	30,204,859.00	-52.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	3,443,435.00	4,541,702.00	31.9%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,443,435.00	4,541,702.00	31.9%
OTHER LOCAL REVENUE					
Interest		8660	285,271.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			285,271.00	0.00	-100.0%
TOTAL, REVENUES			66,969,377.00	34,746,561.00	-48.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	63,240,671.00	30,204,859.00	-52.2%

Description	Resource Codes	Object Codes	2024-25		2025-26 Budget	Percent Difference
			Estimated	Actuals		
To County Offices		7212	0.00		0.00	0.0%
To JPAs		7213	0.00		0.00	0.0%
Special Education SELPA Transfers of Apportionments						
To Districts or Charter Schools	6500	7221	3,443,435.00		4,541,702.00	31.9%
To County Offices	6500	7222	0.00		0.00	0.0%
To JPAs	6500	7223	0.00		0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00		0.00	0.0%
All Other Transfers		7281-7283	285,271.00		0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00		0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			66,969,377.00		34,746,561.00	-48.1%
TOTAL, EXPENDITURES			66,969,377.00		34,746,561.00	-48.1%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,240,671.00	30,204,859.00	-52.2%
3) Other State Revenue		8300-8599	3,443,435.00	4,541,702.00	31.9%
4) Other Local Revenue		8600-8799	285,271.00	0.00	-100.0%
5) TOTAL, REVENUES			66,969,377.00	34,746,561.00	-48.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	66,969,377.00	34,746,561.00	-48.1%
10) TOTAL, EXPENDITURES			66,969,377.00	34,746,561.00	-48.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,569.33)	(2,569.33)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,569.33)	(2,569.33)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,569.33)	(2,569.33)	0.0%
2) Ending Balance, June 30 (E + F1e)			(2,569.33)	(2,569.33)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,569.33)	(2,569.33)	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,589,300.00	1,590,205.00	0.1%
3) Other State Revenue		8300-8599	14,542,844.00	10,258,768.00	-29.5%
4) Other Local Revenue		8600-8799	463,026.00	0.00	-100.0%
5) TOTAL, REVENUES			16,595,170.00	11,848,973.00	-28.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,427,101.00	1,920,590.00	-20.9%
2) Classified Salaries		2000-2999	4,594,227.00	3,515,878.00	-23.5%
3) Employee Benefits		3000-3999	3,805,475.00	3,122,140.00	-18.0%
4) Books and Supplies		4000-4999	333,715.00	583,313.00	74.8%
5) Services and Other Operating Expenditures		5000-5999	3,147,204.00	4,531,792.00	44.0%
6) Capital Outlay		6000-6999	77,747.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,115,978.00	1,003,988.00	-10.0%
9) TOTAL, EXPENDITURES			15,501,447.00	14,677,701.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,093,723.00	(2,828,728.00)	-358.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,093,723.00	(2,828,728.00)	-358.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,149,968.21	6,243,691.21	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,149,968.21	6,243,691.21	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,149,968.21	6,243,691.21	21.2%
2) Ending Balance, June 30 (E + F1e)			6,243,691.21	3,414,963.21	-45.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,370,671.41	3,541,943.41	-44.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(126,980.20)	(126,980.20)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,775,357.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	(0.02)		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,775,357.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	183.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			183.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			14,775,173.69		
FEDERAL REVENUE					
Child Nutrition Programs		8220	581,208.00	572,688.00	-1.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,008,092.00	1,017,517.00	0.9%
TOTAL, FEDERAL REVENUE			1,589,300.00	1,590,205.00	0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	33,762.00	32,505.00	-3.7%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	11,244,874.00	6,590,630.00	-41.4%
Arts and Music in Schools (Prop 28)	6770	8590	40,856.00	46,179.00	13.0%
All Other State Revenue	All Other	8590	3,223,352.00	3,589,454.00	11.4%
TOTAL, OTHER STATE REVENUE			14,542,844.00	10,258,768.00	-29.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	461,683.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,343.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			463,026.00	0.00	-100.0%
TOTAL, REVENUES			16,595,170.00	11,848,973.00	-28.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,337,606.00	1,059,376.00	-20.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,089,495.00	861,214.00	-21.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,427,101.00	1,920,590.00	-20.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,787,314.00	1,508,358.00	-15.6%
Classified Support Salaries		2200	315,367.00	63,903.00	-79.7%
Classified Supervisors' and Administrators' Salaries		2300	805,946.00	560,842.00	-30.4%
Clerical, Technical and Office Salaries		2400	1,646,950.00	1,382,775.00	-16.0%
Other Classified Salaries		2900	38,650.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			4,594,227.00	3,515,878.00	-23.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	389,545.00	312,235.00	-19.8%
PERS		3201-3202	1,254,396.00	1,038,659.00	-17.2%
OASDI/Medicare/Alternative		3301-3302	400,871.00	312,965.00	-21.9%
Health and Welfare Benefits		3401-3402	1,574,403.00	1,316,194.00	-16.4%
Unemployment Insurance		3501-3502	3,473.00	2,717.00	-21.8%
Workers' Compensation		3601-3602	182,787.00	139,370.00	-23.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,805,475.00	3,122,140.00	-18.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	13,063.00	14,978.00	14.7%
Materials and Supplies		4300	297,387.00	558,521.00	87.8%
Noncapitalized Equipment		4400	22,867.00	9,814.00	-57.1%
Food		4700	398.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			333,715.00	583,313.00	74.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	286,541.00	1,085,078.00	278.7%
Travel and Conferences		5200	41,310.00	23,407.00	-43.3%
Dues and Memberships		5300	1,694.00	1,574.00	-7.1%
Insurance		5400-5450	1,263.00	0.00	-100.0%
Operations and Housekeeping Services		5500	126,308.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,945.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	562,922.00	(175,853.00)	-131.2%
Professional/Consulting Services and Operating Expenditures		5800	1,985,615.00	3,590,555.00	80.8%
Communications		5900	61,606.00	7,031.00	-88.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,147,204.00	4,531,792.00	44.0%
CAPITAL OUTLAY					
Land		6100	7,082.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	60,486.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	10,179.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			77,747.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,115,978.00	1,003,988.00	-10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,115,978.00	1,003,988.00	-10.0%
TOTAL, EXPENDITURES			15,501,447.00	14,677,701.00	-5.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,589,300.00	1,590,205.00	0.1%
3) Other State Revenue		8300-8599	14,542,844.00	10,258,768.00	-29.5%
4) Other Local Revenue		8600-8799	463,026.00	0.00	-100.0%
5) TOTAL, REVENUES			16,595,170.00	11,848,973.00	-28.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,235,777.00	5,703,131.00	8.9%
2) Instruction - Related Services	2000-2999		3,595,200.00	3,980,525.00	10.7%
3) Pupil Services	3000-3999		4,526,938.00	3,469,025.00	-23.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,115,978.00	1,003,988.00	-10.0%
8) Plant Services	8000-8999		1,027,554.00	521,032.00	-49.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,501,447.00	14,677,701.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,093,723.00	(2,828,728.00)	-358.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,093,723.00	(2,828,728.00)	-358.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,149,968.21	6,243,691.21	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,149,968.21	6,243,691.21	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,149,968.21	6,243,691.21	21.2%
2) Ending Balance, June 30 (E + F1e)			6,243,691.21	3,414,963.21	-45.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,370,671.41	3,541,943.41	-44.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(126,980.20)	(126,980.20)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	94,428.00	94,428.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	.48	.48
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	388,403.55	116,930.55
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	62,174.93	62,174.93
6130	Early Education: Center-Based Reserve Account	1,645,124.25	1,645,124.25
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	57,805.40	57,805.40
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	78,318.00	78,318.00
7810	Other Restricted State	4,044,416.80	1,487,161.80
Total, Restricted Balance		6,370,671.41	3,541,943.41

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,347,707.00	7,540,800.00	-33.5%
5) TOTAL, REVENUES			11,347,707.00	7,540,800.00	-33.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	388,012.00	551,474.00	42.1%
3) Employee Benefits		3000-3999	190,086.00	295,830.00	55.6%
4) Books and Supplies		4000-4999	700.00	69,744.00	9,863.4%
5) Services and Other Operating Expenses		5000-5999	7,580,454.00	9,101,845.00	20.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			8,159,252.00	10,018,893.00	22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,188,455.00	(2,478,093.00)	-177.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,188,455.00	(2,478,093.00)	-177.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,531,534.96	25,719,989.96	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,531,534.96	25,719,989.96	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,531,534.96	25,719,989.96	14.2%
2) Ending Net Position, June 30 (E + F1e)			25,719,989.96	23,241,896.96	-9.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	25,719,989.96	23,241,896.96	-9.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,916,504.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,947.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	354,981.74		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			37,278,433.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,419,598.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			11,419,598.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			25,858,835.02		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,051,999.00	992,909.00	-5.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	10,092,288.00	6,312,726.00	-37.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	203,420.00	235,165.00	15.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,347,707.00	7,540,800.00	-33.5%
TOTAL, REVENUES			11,347,707.00	7,540,800.00	-33.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	238,165.00	390,527.00	64.0%
Clerical, Technical and Office Salaries		2400	149,847.00	160,947.00	7.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			388,012.00	551,474.00	42.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	92,237.00	151,104.00	63.8%
OASDI/Medicare/Alternative		3301-3302	27,395.00	41,424.00	51.2%
Health and Welfare Benefits		3401-3402	66,304.00	97,341.00	46.8%
Unemployment Insurance		3501-3502	191.00	276.00	44.5%
Workers' Compensation		3601-3602	3,959.00	5,685.00	43.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			190,086.00	295,830.00	55.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	700.00	66,744.00	9,434.9%
Noncapitalized Equipment		4400	0.00	3,000.00	New
TOTAL, BOOKS AND SUPPLIES			700.00	69,744.00	9,863.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,049.00	New
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	5,370,966.00	4,097,042.00	-23.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	263.00	437.00	66.2%
Professional/Consulting Services and					
Operating Expenditures		5800	2,208,745.00	5,001,687.00	126.4%
Communications		5900	480.00	480.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,580,454.00	9,101,845.00	20.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			8,159,252.00	10,018,893.00	22.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,347,707.00	7,540,800.00	-33.5%
5) TOTAL, REVENUES			11,347,707.00	7,540,800.00	-33.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,159,252.00	10,018,893.00	22.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,159,252.00	10,018,893.00	22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,188,455.00	(2,478,093.00)	-177.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,188,455.00	(2,478,093.00)	-177.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,531,534.96	25,719,989.96	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,531,534.96	25,719,989.96	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,531,534.96	25,719,989.96	14.2%
2) Ending Net Position, June 30 (E + F1e)			25,719,989.96	23,241,896.96	-9.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	25,719,989.96	23,241,896.96	-9.6%

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

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	62.49	62.49	62.49	47.00	47.00	68.28
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	107.89	107.89	107.89	120.00	120.00	120.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	170.38	170.38	170.38	167.00	167.00	188.28
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	651.78	651.78	651.78	651.78	651.78	651.78
c. Special Education-NPS/LCI	9.59	9.59	9.59	9.59	9.59	9.59
d. Special Education Extended Year	26.20	26.20	26.20	26.20	26.20	26.20
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	687.57	687.57	687.57	687.57	687.57	687.57
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	857.95	857.95	857.95	854.57	854.57	875.85
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	218,108.24	218,108.24	218,108.24	216,653.29	216,653.29	216,653.29
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	50.25	50.25	50.25	60.00	60.00	60.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	50.25	50.25	50.25	60.00	60.00	60.00
3. Charter School Funded County Program ADA						
a. County Community Schools	175.19	175.19	175.19	200.00	200.00	200.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	175.19	175.19	175.19	200.00	200.00	200.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	225.44	225.44	225.44	260.00	260.00	260.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	225.44	225.44	225.44	260.00	260.00	260.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			150,112,790.00	132,242,732.00	124,690,165.00	112,846,362.00	111,321,983.00	133,249,584.00	163,388,298.00	152,241,407.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		533,829.00	502,753.00	980,289.00	955,618.00	686,242.00	710,913.00	686,242.00	1,202,506.00
Property Taxes	8020-8079		990,686.00	394,729.00	278,504.00	12,278,949.00	39,707,096.00	44,747,117.00	42,196,964.00	21,308,648.00
Miscellaneous Funds	8080-8099		16,840.00	16,557.00	(1,487.00)	103,272.00	48,343.00	19,065.00	(20,846,116.00)	36,980.00
Federal Revenue	8100-8299		4,031,066.00	(2,742,901.00)	5,618,915.00	5,692,475.00	3,301,218.00	6,327,945.00	3,170,560.00	4,067,740.00
Other State Revenue	8300-8599		378,401.00	(2,796,660.00)	2,165,770.00	3,803,422.00	1,242,094.00	2,353,452.00	1,325,252.00	1,481,159.00
Other Local Revenue	8600-8799		1,851,416.00	6,845,292.00	4,935,953.00	3,546,425.00	5,085,801.00	2,677,695.00	5,740,859.00	3,938,462.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			7,802,238.00	2,219,770.00	13,977,944.00	26,380,161.00	50,070,794.00	56,836,187.00	32,273,761.00	32,035,495.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,641,007.00	5,865,226.00	5,139,977.00	5,333,623.00	5,662,012.00	5,896,752.00	5,697,941.00	5,461,238.00
Classified Salaries	2000-2999		8,075,159.00	7,777,169.00	7,653,505.00	8,193,315.00	8,040,926.00	8,053,665.00	8,356,881.00	8,044,957.00
Employee Benefits	3000-3999		5,701,615.00	6,628,426.00	6,707,524.00	7,085,298.00	6,958,347.00	6,999,495.00	7,441,214.00	7,339,126.00
Books and Supplies	4000-4999		46,542.00	300,442.00	828,121.00	635,694.00	609,129.00	524,131.00	502,136.00	390,235.00
Services	5000-5999		3,350,098.00	(873,440.00)	3,130,530.00	5,349,464.00	2,713,195.00	5,362,846.00	6,404,358.00	3,910,446.00
Capital Outlay	6000-6999		125,508.00	232,938.00	613,720.00	401,605.00	209,761.00	352,969.00	533,590.00	336,937.00
Other Outgo	7000-7499			(50,451,884.00)	(198,440.00)	11,859.00	3,244,229.00	(87,743.00)	15,689,237.00	(14,253.00)
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			20,939,929.00	(30,521,123.00)	23,874,937.00	27,010,858.00	27,437,599.00	27,102,115.00	44,625,357.00	25,468,686.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	7,090,883.00				(2,519,281.00)		826.00	(450.00)	450.00
Accounts Receivable	9200-9299	51,856,334.00	3,899,907.00	20,903,780.00	6,327,174.00	1,434,321.00	(730,958.00)	257,201.00	987,977.00	41,652.00
Due From Other Funds	9310	10,476,056.00	3,535,106.00		(2,680,522.00)	9,816.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		69,423,273.00	7,435,013.00	20,903,780.00	3,646,652.00	(1,075,144.00)	(730,958.00)	258,027.00	987,527.00	42,102.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	84,388,979.00	13,175,284.00	51,092,215.00	861,558.00	69,423.00	108,703.00	33,274.00	(20,470.00)	(17,205.00)
Due To Other Funds	9610	806,470.00			2,824,894.00	326,667.00				
Current Loans	9640									
Unearned Revenues	9650	17,040,859.00	1,107,361.00	10,608,890.00	2,495,090.00	(279,737.00)			(36,869.00)	53,535.00
Deferred Inflows of Resources	9690									
SUBTOTAL		102,236,308.00	14,282,645.00	61,701,105.00	6,181,542.00	116,353.00	108,703.00	33,274.00	(57,339.00)	36,330.00
<u>Nonoperating</u>										
Suspense Clearing	9910	(2,572,137.00)	2,115,265.00	503,865.00	588,080.00	297,815.00	134,067.00	179,889.00	159,839.00	120,859.00
TOTAL BALANCE SHEET ITEMS		(35,385,172.00)	(4,732,367.00)	(40,293,460.00)	(1,946,810.00)	(893,682.00)	(705,594.00)	404,642.00	1,204,705.00	126,631.00
E. NET INCREASE/DECREASE (B - C + D)			(17,870,058.00)	(7,552,567.00)	(11,843,803.00)	(1,524,379.00)	21,927,601.00	30,138,714.00	(11,146,891.00)	6,693,440.00
F. ENDING CASH (A + E)			132,242,732.00	124,690,165.00	112,846,362.00	111,321,983.00	133,249,584.00	163,388,298.00	152,241,407.00	158,934,847.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		158,934,847.00	131,434,052.00	163,586,063.00	130,228,508.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,234,268.00	1,202,506.00	1,205,438.00	1,769,197.00	0.00		11,669,801.00	11,669,802.00
Property Taxes	8020-8079	5,261,092.00	49,535,699.00	1,780,062.00	31,349,888.00			249,829,434.00	249,829,435.00
Miscellaneous Funds	8080-8099	2,721,285.00	246,669.00	(9,615,525.00)	(10,056,750.00)			(37,310,867.00)	(37,310,866.00)
Federal Revenue	8100-8299	1,969,348.00	7,320,391.00	3,369,772.00	12,951,656.00			55,078,185.00	55,078,186.00
Other State Revenue	8300-8599	2,213,425.00	1,834,962.00	1,774,544.00	11,164,117.00			26,939,938.00	26,939,938.00
Other Local Revenue	8600-8799	5,880,111.00	6,516,998.00	7,970,833.00	17,996,931.00			72,986,776.00	72,986,777.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		19,279,529.00	66,657,225.00	6,485,124.00	65,175,039.00	0.00	0.00	379,193,267.00	379,193,272.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,505,597.00	5,618,849.00	5,497,234.00	6,399,830.00	0.00		65,719,286.00	65,719,284.00
Classified Salaries	2000-2999	9,778,792.00	8,747,926.00	8,518,391.00	9,074,613.00			100,315,299.00	100,315,298.00
Employee Benefits	3000-3999	7,797,596.00	7,405,850.00	7,571,770.00	14,763,045.00			92,399,306.00	92,399,305.00
Books and Supplies	4000-4999	823,243.00	573,388.00	743,807.00	2,070,271.00			8,047,139.00	8,047,136.00
Services	5000-5999	5,312,169.00	4,379,536.00	7,568,517.00	14,718,101.00			61,325,820.00	61,325,820.00
Capital Outlay	6000-6999	629,695.00	562,752.00	947,296.00	2,171,325.00			7,118,096.00	7,118,097.00
Other Outgo	7000-7499	17,087,159.00	8,331,584.00	9,943,076.00	57,665,687.00			61,220,511.00	61,220,510.00
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		46,934,251.00	35,619,885.00	40,790,091.00	106,862,872.00	0.00	0.00	396,145,457.00	396,145,450.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199			91,404.00	456,143.00			(1,970,908.00)	
Accounts Receivable	9200-9299	3,120.00	936,470.00	1,092.00	(42,589,772.00)			(8,528,036.00)	
Due From Other Funds	9310				(4,321,100.00)			(3,456,700.00)	
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		3,120.00	936,470.00	92,496.00	(46,474,147.00)	0.00	0.00	(13,975,062.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(35,801.00)	(31,406.00)	(26,992.00)	(77,257,272.00)			(12,048,689.00)	
Due To Other Funds	9610				(2,731,163.00)			420,398.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(17,113,591.00)			(3,165,321.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(35,801.00)	(31,406.00)	(26,992.00)	(97,102,026.00)	0.00	0.00	(14,793,612.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	115,006.00	146,795.00	827,924.00	(4,332,024.00)			857,380.00	
TOTAL BALANCE SHEET ITEMS		153,927.00	1,114,671.00	947,412.00	46,295,855.00	0.00	0.00	1,675,930.00	
E. NET INCREASE/DECREASE (B - C + D)		(27,500,795.00)	32,152,011.00	(33,357,555.00)	4,608,022.00	0.00	0.00	(15,276,260.00)	(16,952,178.00)
F. ENDING CASH (A + E)		131,434,052.00	163,586,063.00	130,228,508.00	134,836,530.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								134,836,530.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			134,836,530.00	110,080,421.00	73,812,926.00	52,953,001.00	57,851,484.00	85,942,578.00	115,965,797.00	102,328,126.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		526,505.00	509,852.00	955,403.00	935,108.00	935,108.00	955,402.00	935,108.00	1,212,366.00
Property Taxes	8020-8079		966,159.00	490,543.00	284,427.00	12,021,382.00	41,807,484.00	42,257,951.00	40,618,292.00	15,142,564.00
Miscellaneous Funds	8080-8099			243,462.00	(37,374.00)	99,229.00	53,738.00	29,252.00	(21,383,942.00)	37,011.00
Federal Revenue	8100-8299		3,283,752.00	(3,543,395.00)	7,981,749.00	5,493,621.00	3,253,390.00	4,995,539.00	2,312,627.00	2,472,694.00
Other State Revenue	8300-8599		(307,439.00)	(5,008,582.00)	3,844,850.00	3,972,971.00	1,928,140.00	2,726,594.00	1,464,313.00	1,752,238.00
Other Local Revenue	8600-8799		4,095,696.00	5,792,301.00	3,659,295.00	6,620,847.00	4,096,103.00	4,386,659.00	6,333,260.00	6,306,301.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			8,564,673.00	(1,515,819.00)	16,688,350.00	29,143,158.00	52,073,963.00	55,351,397.00	30,279,658.00	26,923,174.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,610,644.00	5,321,520.00	4,870,586.00	4,994,907.00	5,413,477.00	5,627,400.00	5,363,958.00	5,193,844.00
Classified Salaries	2000-2999		7,892,217.00	7,695,978.00	7,583,975.00	7,788,219.00	7,821,723.00	7,808,338.00	8,449,114.00	7,847,606.00
Employee Benefits	3000-3999		5,700,795.00	6,488,443.00	6,725,056.00	6,907,602.00	6,836,192.00	6,934,851.00	7,381,134.00	7,167,577.00
Books and Supplies	4000-4999		48,955.00	379,886.00	555,637.00	575,570.00	629,925.00	548,329.00	405,973.00	385,307.00
Services	5000-5999		2,281,249.00	794,439.00	2,211,652.00	5,213,350.00	3,051,749.00	4,404,787.00	6,240,642.00	3,510,899.00
Capital Outlay	6000-6999		7,765.00	32,483.00	49,346.00	22,458.00	9,358.00	38,620.00	59,320.00	36,677.00
Other Outgo	7000-7499			(49,529,701.00)	339,025.00	38,802.00	303,299.00	3,039.00	16,280,347.00	134,707.00
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			19,541,625.00	(28,816,952.00)	22,335,277.00	25,540,908.00	24,065,723.00	25,365,364.00	44,180,488.00	24,276,617.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	5,119,975.00	(432.00)	(1,224,688.00)	(1,680,479.00)	839,935.00		(275.00)	150.00	(425.00)
Accounts Receivable	9200-9299	43,328,298.00	1,556,630.00	4,113,842.00	1,642,832.00	95,329.00	43,175.00	32,365.00	424,776.00	26,563.00
Due From Other Funds	9310	7,019,356.00	3,535,106.00		(6,207,858.00)					
Stores	9320									
Prepaid Expenditures	9330			18,813.00	606.00					
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		55,467,629.00	5,091,304.00	2,907,967.00	(6,244,899.00)	935,264.00	43,175.00	32,090.00	424,926.00	26,138.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	72,340,291.00	18,982,003.00	54,429,754.00	2,609,623.00	52,535.00	(37,718.00)	25,460.00	567,483.00	(25,371.00)
Due To Other Funds	9610	1,226,868.00			2,404,497.00					
Current Loans	9640									
Unearned Revenues	9650	13,875,539.00	966,985.00	11,814,771.00	4,965,720.00	(279,737.00)			16,667.00	
Deferred Inflows of Resources	9690									
SUBTOTAL		87,442,698.00	19,948,988.00	66,244,525.00	9,979,840.00	(227,202.00)	(37,718.00)	25,460.00	584,150.00	(25,371.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	(1,714,758.00)	1,078,527.00	(232,070.00)	1,011,741.00	133,767.00	1,961.00	30,556.00	422,383.00	24,485.00
TOTAL BALANCE SHEET ITEMS		(33,689,827.00)	(13,779,157.00)	(63,568,628.00)	(15,212,998.00)	1,296,233.00	82,854.00	37,186.00	263,159.00	75,994.00
E. NET INCREASE/DECREASE (B - C + D)			(24,756,109.00)	(36,267,495.00)	(20,859,925.00)	4,898,483.00	28,091,094.00	30,023,219.00	(13,637,671.00)	2,722,551.00
F. ENDING CASH (A + E)			110,080,421.00	73,812,926.00	52,953,001.00	57,851,484.00	85,942,578.00	115,965,797.00	102,328,126.00	105,050,677.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		105,050,677.00	97,966,953.00	133,037,183.00	96,618,558.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,254,811.00	1,212,366.00	1,251,462.00	986,311.00			11,669,802.00	
Property Taxes	8020-8079	12,071,787.00	50,076,936.00	1,944,048.00	33,505,808.00			251,187,381.00	
Miscellaneous Funds	8080-8099	3,115,830.00	235,230.00	(9,566,334.00)	(10,136,968.00)			(37,310,866.00)	
Federal Revenue	8100-8299	2,133,723.00	6,576,730.00	3,366,624.00	12,549,698.00			50,876,752.00	
Other State Revenue	8300-8599	3,858,001.00	3,050,826.00	1,786,411.00	8,954,653.00			28,022,976.00	
Other Local Revenue	8600-8799	7,004,035.00	7,039,637.00	6,504,979.00	9,029,986.00			70,869,099.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		29,438,187.00	68,191,725.00	5,287,190.00	54,889,488.00	0.00	0.00	375,315,144.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,255,096.00	5,248,420.00	5,289,002.00	6,803,993.00			62,992,847.00	
Classified Salaries	2000-2999	9,504,257.00	8,338,257.00	8,461,108.00	9,698,999.00			98,889,791.00	
Employee Benefits	3000-3999	7,606,534.00	7,214,953.00	7,551,237.00	14,112,900.00			90,627,274.00	
Books and Supplies	4000-4999	476,963.00	553,934.00	720,420.00	2,742,150.00			8,023,049.00	
Services	5000-5999	4,778,582.00	3,957,918.00	6,888,187.00	13,447,715.00			56,781,169.00	
Capital Outlay	6000-6999	92,507.00	62,586.00	75,432.00	232,041.00			718,593.00	
Other Outgo	7000-7499	8,912,880.00	8,110,011.00	12,548,263.00	60,759,005.00			57,899,677.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		36,626,819.00	33,486,079.00	41,533,649.00	107,796,803.00	0.00	0.00	375,932,400.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	2,733.00	(74.00)	(22,397.00)	(836,656.00)			(2,922,608.00)	
Accounts Receivable	9200-9299	(748.00)	186,464.00	(2,705.00)	(19,108,369.00)			(10,989,846.00)	
Due From Other Funds	9310				(2,501,184.00)			(5,173,936.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330				(12,946.00)			6,473.00	
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	(25,102.00)	(22,459,155.00)	0.00	0.00	(19,079,917.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	6,973.00	(44,059.00)	(20,933.00)	(80,333,639.00)			(3,787,889.00)	
Due To Other Funds	9610				(2,458,787.00)			(54,290.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650				(20,839,217.00)			(3,354,811.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		6,973.00	(44,059.00)	(20,933.00)	(103,631,643.00)	0.00	0.00	(7,196,990.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	109,896.00	134,135.00	(167,997.00)	(1,035,221.00)			1,512,163.00	
TOTAL BALANCE SHEET ITEMS		104,908.00	364,584.00	(172,166.00)	80,137,267.00	0.00	0.00	(10,370,764.00)	
E. NET INCREASE/DECREASE (B - C + D)		(7,083,724.00)	35,070,230.00	(36,418,625.00)	27,229,952.00	0.00	0.00	(10,988,020.00)	0.00
F. ENDING CASH (A + E)		97,966,953.00	133,037,183.00	96,618,558.00	123,848,510.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								123,848,510.00	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

Total liabilities actuarially determined:	\$ 12,411,000.00
Less: Amount of total liabilities reserved in budget:	\$ 0.00
Estimated accrued but unfunded liabilities:	\$ 12,411,000.00

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

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

Signed 
Clerk/Secretary of the Governing Board

Date of Meeting: June 18, 2025

(Original signature required)

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

Title: County Superintendent of Schools

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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) 25,395,784.00
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) 235,520,498.00

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) 10.78%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 21,260,010.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 7,707,996.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	34,506.00
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)	1,264,561.70
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)	30,267,073.70
9. Carry-Forward Adjustment (Part IV, Line F)	(811,701.71)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,455,371.99
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	109,166,585.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	51,476,878.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	49,001,598.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,456,446.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	238,292.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	17,560,650.00
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)	18,170,030.00
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)	8,526,262.00
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)	10,466,066.30
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)	223,387.00
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)	14,020,783.00
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)	283,306,977.30
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)	10.68%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	10.40%

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)	30,267,073.70
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
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 (10.97%) 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 (10.97%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.97%) times Part III, Line B19); zero if positive	(811,701.71)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(811,701.71)
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:	10.40%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-405850.86) is applied to the current year calculation and the remainder (\$-405850.85) is deferred to one or more future years:	10.54%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-270567.24) is applied to the current year calculation and the remainder (\$-541134.47) is deferred to one or more future years:	10.59%
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)	(811,701.71)

Approved
indirect cost
rate: 10.97%

Highest rate
used in any
program: 10.97%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	283,819.00	14,035.00	4.95%
01	3010	658,797.00	65,879.00	10.00%
01	3025	557,391.00	55,739.00	10.00%
01	3060	4,716,561.00	377,325.00	8.00%
01	3182	519,125.00	51,913.00	10.00%
01	3183	305,594.00	33,524.00	10.97%
01	3310	1,420,771.00	102,510.00	7.22%
01	3315	38,462.00	2,885.00	7.50%
01	3345	156.00	12.00	7.69%
01	3385	633,518.00	63,352.00	10.00%
01	3395	58,622.00	3,049.00	5.20%
01	4127	60,791.00	6,079.00	10.00%
01	4203	28,978.00	2,898.00	10.00%
01	4204	159,830.00	16,340.00	10.22%
01	4610	55,408.00	6,078.00	10.97%
01	5210	26,030,331.00	2,762,577.00	10.61%
01	5630	354,489.00	38,888.00	10.97%
01	5632	17,379.00	1,738.00	10.00%
01	5810	1,801,672.00	197,135.00	10.94%
01	6018	713,461.00	71,346.00	10.00%
01	6054	1,102,106.00	120,901.00	10.97%
01	6128	256,748.00	28,161.00	10.97%
01	6266	533,314.00	53,233.00	9.98%
01	6318	89,170.00	9,782.00	10.97%
01	6332	3,154,370.00	346,035.00	10.97%
01	6333	401,736.00	44,070.00	10.97%
01	6334	1,571,205.00	172,361.00	10.97%
01	6388	311,677.00	12,468.00	4.00%
01	6500	109,893,193.00	8,187,424.00	7.45%
01	6510	3,571,514.00	267,853.00	7.50%
01	6520	120,185.00	12,019.00	10.00%
01	6545	586,872.00	64,380.00	10.97%
01	6546	45,343.00	170.00	0.37%
01	6680	77,635.00	8,517.00	10.97%
01	6685	72,526.00	7,956.00	10.97%
01	6690	225,442.00	24,730.00	10.97%
01	6695	957,613.00	105,050.00	10.97%
01	6762	210,531.00	21,053.00	10.00%

01	6770	28,656.00	286.00	1.00%
01	7339	10,932.00	1,093.00	10.00%
01	7366	447,115.00	44,711.00	10.00%
01	7399	36,485.00	3,648.00	10.00%
01	7435	272,863.00	27,288.00	10.00%
01	7505	381,140.00	41,811.00	10.97%
01	7810	4,399,759.00	237,861.00	5.41%
01	8150	3,804,301.00	173,104.00	4.55%
01	9010	28,219,293.00	2,676,931.00	9.49%
12	5025	79,759.00	5,982.00	7.50%
12	5035	467,589.00	49,790.00	10.65%
12	5055	109,061.00	10,906.00	10.00%
12	5160	173,256.00	17,321.00	10.00%
12	5320	558,039.00	33,146.00	5.94%
12	5340	22,452.00	1,333.00	5.94%
12	5460	99,782.00	5,927.00	5.94%
12	6045	8,013.00	801.00	10.00%
12	6057	474,635.00	47,463.00	10.00%
12	6100	4,026.00	403.00	10.01%
12	6102	361,897.00	36,191.00	10.00%
12	6105	10,387,628.00	779,101.00	7.50%
12	6110	1,070,675.00	107,067.00	10.00%
12	6123	29,381.00	3,223.00	10.97%
12	6127	169,225.00	16,922.00	10.00%
12	6160	548.00	41.00	7.48%
12	6770	4,817.00	361.00	7.49%

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		216,653.29	0.00%	216,653.29	0.00%	216,653.29
(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	0.12%	107,761,202.00	0.10%	107,870,013.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	0.00
3. Other State Revenues	8300-8599	651,636.00	0.00%	651,636.00	0.00%	651,636.00
4. Other Local Revenues	8600-8799	17,281,281.00	7.43%	18,565,451.00	3.89%	19,287,729.00
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	(1,902,553.00)	-133.65%	640,236.00	-2.65%	623,265.00
6. Total (Sum lines A1 thru A5c)		123,662,620.00	3.20%	127,618,525.00	0.64%	128,432,643.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,363,197.00		13,496,830.00
b. Step & Column Adjustment				133,633.00		134,969.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,363,197.00	1.00%	13,496,830.00	1.00%	13,631,799.00
2. Classified Salaries						
a. Base Salaries				37,652,971.00		38,029,502.00
b. Step & Column Adjustment				376,531.00		380,295.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,652,971.00	1.00%	38,029,502.00	1.00%	38,409,797.00
3. Employee Benefits	3000-3999	25,073,668.00	2.40%	25,675,325.00	3.01%	26,447,356.00
4. Books and Supplies	4000-4999	3,173,474.00	3.12%	3,272,502.00	-6.74%	3,051,881.00
5. Services and Other Operating Expenditures	5000-5999	12,489,201.00	-9.44%	11,310,173.00	-2.43%	11,035,838.00
6. Capital Outlay	6000-6999	2,819,468.00	-75.93%	678,593.00	16.29%	789,151.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	56,191,734.00	-1.64%	55,267,660.00	-2.06%	54,128,090.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(18,953,747.00)	-1.36%	(18,695,806.00)	-1.86%	(18,347,699.00)
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%	

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		131,809,966.00	-2.11%	129,034,779.00	0.09%	129,146,213.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(8,147,346.00)		(1,416,254.00)		(713,570.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,649,661.38		26,502,315.38		25,086,061.38
2. Ending Fund Balance (Sum lines C and D1)		26,502,315.38		25,086,061.38		24,372,491.38
3. Components of Ending Fund Balance						
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				
d. Assigned 9780		9,963,803.00		8,856,131.00		7,189,088.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789		15,845,818.00		15,109,417.00		14,947,578.00
2. Unassigned/Unappropriated 9790		667,694.38		1,095,513.38		2,210,825.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,502,315.38		25,086,061.38		24,372,491.38
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements 9750		0.00		0.00		0.00
b. Reserve for Economic Uncertainties 9789		15,845,818.00		15,109,417.00		14,947,578.00
c. Unassigned/Unappropriated 9790		667,694.38		1,095,513.38		2,210,825.38
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements 9750						
b. Reserve for Economic Uncertainties 9789						
c. Unassigned/Unappropriated 9790						
3. Total Available Reserves (Sum lines E1a thru E2c)		16,513,512.38		16,204,930.38		17,158,403.38
F. ASSUMPTIONS	Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	116,556,115.00	1.05%	117,785,114.00	1.20%	119,192,719.00
2. Federal Revenues	8100-8299	55,078,186.00	-7.63%	50,876,753.00	-0.02%	50,867,536.00
3. Other State Revenues	8300-8599	26,288,302.00	4.12%	27,371,338.00	-1.33%	27,007,535.00
4. Other Local Revenues	8600-8799	55,705,496.00	-6.11%	52,303,647.00	-7.71%	48,270,792.00
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	1,902,553.00	-133.65%	(640,236.00)	-2.65%	(623,265.00)
6. Total (Sum lines A1 thru A5c)		255,530,652.00	-3.07%	247,696,616.00	-1.20%	244,715,317.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				52,356,087.00		49,496,018.00
b. Step & Column Adjustment				523,561.00		494,960.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,383,630.00)		(1,462,139.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,356,087.00	-5.46%	49,496,018.00	-1.95%	48,528,839.00
2. Classified Salaries						
a. Base Salaries				62,662,327.00		60,860,291.00
b. Step & Column Adjustment				626,621.00		608,607.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,428,657.00)		(812,101.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,662,327.00	-2.88%	60,860,291.00	-0.33%	60,656,797.00
3. Employee Benefits	3000-3999	67,325,637.00	-3.53%	64,951,949.00	0.62%	65,352,550.00
4. Books and Supplies	4000-4999	4,873,662.00	-2.53%	4,750,545.00	-9.80%	4,284,836.00
5. Services and Other Operating Expenditures	5000-5999	48,836,619.00	-6.89%	45,470,996.00	-4.98%	43,208,571.00
6. Capital Outlay	6000-6999	4,298,629.00	-99.07%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,032,764.00	0.00%	6,032,764.00	-5.16%	5,721,663.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	17,949,759.00	-4.74%	17,098,083.00	-2.04%	16,749,976.00
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)						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		264,335,484.00	-5.91%	248,700,646.00	-1.67%	244,543,232.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(8,804,832.00)		(1,004,030.00)		172,085.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		74,371,585.46		65,566,753.46		64,562,723.46
2. Ending Fund Balance (Sum lines C and D1)		65,566,753.46		64,562,723.46		64,734,808.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	65,566,753.46		64,562,723.46		64,734,808.46
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		65,566,753.46		64,562,723.46		64,734,808.46
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
SCCOE will be looking for alternative funding but in the event that that funds are not incurred, the positions will be eliminated.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		216,653.29	0.00%	216,653.29	0.00%	216,653.29
(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	224,188,371.00	0.61%	225,546,316.00	0.67%	227,062,732.00
2. Federal Revenues	8100-8299	55,078,186.00	-7.63%	50,876,753.00	-0.02%	50,867,536.00
3. Other State Revenues	8300-8599	26,939,938.00	4.02%	28,022,974.00	-1.30%	27,659,171.00
4. Other Local Revenues	8600-8799	72,986,777.00	-2.90%	70,869,098.00	-4.67%	67,558,521.00
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)		379,193,272.00	-1.02%	375,315,141.00	-0.58%	373,147,960.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				65,719,284.00		62,992,848.00
b. Step & Column Adjustment				657,194.00		629,929.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,383,630.00)		(1,462,139.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,719,284.00	-4.15%	62,992,848.00	-1.32%	62,160,638.00
2. Classified Salaries						
a. Base Salaries				100,315,298.00		98,889,793.00
b. Step & Column Adjustment				1,003,152.00		988,902.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,428,657.00)		(812,101.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	100,315,298.00	-1.42%	98,889,793.00	0.18%	99,066,594.00
3. Employee Benefits	3000-3999	92,399,305.00	-1.92%	90,627,274.00	1.29%	91,799,906.00
4. Books and Supplies	4000-4999	8,047,136.00	-0.30%	8,023,047.00	-8.55%	7,336,717.00
5. Services and Other Operating Expenditures	5000-5999	61,325,820.00	-7.41%	56,781,169.00	-4.47%	54,244,409.00
6. Capital Outlay	6000-6999	7,118,097.00	-89.90%	718,593.00	15.39%	829,151.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	62,224,498.00	-1.49%	61,300,424.00	-2.37%	59,849,753.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,003,988.00)	59.14%	(1,597,723.00)	0.00%	(1,597,723.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		396,145,450.00	-4.65%	377,735,425.00	-1.07%	373,689,445.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(16,952,178.00)		(2,420,284.00)		(541,485.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		109,021,246.84		92,069,068.84		89,648,784.84
2. Ending Fund Balance (Sum lines C and D1)		92,069,068.84		89,648,784.84		89,107,299.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	65,566,753.46		64,562,723.46		64,734,808.46
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,963,803.00		8,856,131.00		7,189,088.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,845,818.00		15,109,417.00		14,947,578.00
2. Unassigned/Unappropriated	9790	667,694.38		1,095,513.38		2,210,825.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		92,069,068.84		89,648,784.84		89,107,299.84
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,845,818.00		15,109,417.00		14,947,578.00
c. Unassigned/Unappropriated	9790	667,694.38		1,095,513.38		2,210,825.38
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		16,513,512.38		16,204,930.38		17,158,403.38
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.17%		4.29%		4.59%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s): Santa Clara County Areas 1, 2, 3, 4, and 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)		34,746,561.00		34,746,561.00		34,746,561.00
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)		396,145,450.00		377,735,425.00		373,689,445.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		396,145,450.00		377,735,425.00		373,689,445.00
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)		396,145,450.00		377,735,425.00		373,689,445.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,922,909.00		7,554,708.50		7,473,788.90
f. Reserve Standard - By Amount (Refer to Form 01CS, 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)		7,922,909.00		7,554,708.50		7,473,788.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	606,688.43		606,688.43	12,920,325.17	385,007.62	13,142,005.98	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	11,419,499.00		11,419,499.00	991,501.00		12,411,000.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	11,286,875.42		11,286,875.42		945,550.04	10,341,325.38	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	23,313,062.85	0.00	23,313,062.85	13,911,826.17	1,330,557.66	35,894,331.36	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	405,874,778.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	54,740,762.00
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	238,292.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	6,774,389.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	345,050.00
4. Other Transfers Out	All	9200	7200-7299	63,900,500.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,525,173.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,418,201.00
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)				81,201,605.00
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)				269,932,411.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				395.82
B. Expenditures per ADA (Line I.E divided by Line II.A)				681,957.48
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		244,755,930.24		526,300.25
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)		244,755,930.24		526,300.25
B. Required effort (Line A.2 times 90%)		220,280,337.22		473,670.23
C. Current year expenditures (Line I.E and Line II.B)		269,932,411.00		681,957.48
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

Budget, July 1
2024-25 Estimated Actuals
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				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(563,185.00)	0.00	(1,115,978.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2.27	0.00
08 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							0.00	0.00
09 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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	562,922.00	0.00	1,115,978.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Budget, July 1
2024-25 Estimated Actuals
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				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2.27
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Budget, July 1
2024-25 Estimated Actuals
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				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	263.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	563,185.00	(563,185.00)	1,115,978.00	(1,115,978.00)	0.00	0.00	2.27	2.27

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

216,653

County Office County Operations Grant ADA Standard Percentage Level:

1.00%

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

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

Fiscal Year	County Operations Grant Funded ADA			
	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	(Form A, Line B5)			
Third Prior Year (2022-23)	226,497.89	219,886.24	2.92%	Not Met
Second Prior Year (2023-24)	219,641.10	219,641.28	N/A	Met
First Prior Year (2024-25)	218,018.24	218,108.24	N/A	Met

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

The 2022-23 original budget was based on the 2021-22 P-1 ADA and the calculation was updated using the 2021-22 P-2 ADA.

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2022-23)	213.98	862.11	219,886.24	186.67
Second Prior Year (2023-24)	290.97	789.97	219,641.28	235.61
First Prior Year (2024-25)	220.63	687.57	218,108.24	175.19
Historical Average:	241.86	779.88	219,211.92	199.16

County Office's County Operated Programs ADA Standard:

Budget Year (2025-26)

(historical average plus 2%):

1st Subsequent Year (2026-27)

(historical average plus 4%):

2nd Subsequent Year (2027-28)

(historical average plus 6%):

246.70	795.48	223,596.16	203.14
251.53	811.08	227,980.40	207.12
256.37	826.68	232,364.64	211.11

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2025-26)	248.28	687.57	216,653.29	200.00
1st Subsequent Year (2026-27)	239.93	687.57	216,653.29	200.00
2nd Subsequent Year (2027-28)	233.00	687.57	216,653.29	200.00
Status:	Not Met	Met	Met	Met

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

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

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

Explanation:

(required if NOT met)

The changes in the estimated ADA each year is because of the ADA determination following the "greater of ADA from current year, prior year or 3-year average" which started in FY 23-24.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: At Target

I. LCFF Funding

a. COE funded at Target LCFF

a1. County Operations Grant

a2. Alternative Education Grant

b. COE funded at Hold Harmless LCFF

b1. County Operations Grant (informational only)

b2. Alternative Education Grant (informational only)

c. Charter Funded County Program

c1. LCFF Entitlement

d. Total LCFF (Sum of a or b, and c)

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
30,041,476.00	30,041,476.00	30,721,777.00	31,649,321.00	32,731,982.00
6,330,472.00	6,330,472.00	6,154,664.00	6,118,157.00	6,136,523.00
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
2,967,374.00	2,967,374.00	3,036,190.00	3,036,190.00	3,036,190.00
39,339,322.00	39,339,322.00	39,912,631.00	40,803,668.00	41,904,695.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)

b. Prior Year ADA (Funded)

c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Population (Step 1c divided by Step 1b)

218,108.24	216,653.29	216,653.29	216,653.29
218,108.24	216,653.29	216,653.29	216,653.29
(1,454.95)	0.00	0.00	0.00
-0.67%	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	30,041,476.00	30,721,777.00	31,649,321.00
b1.	COLA percentage	2.3%	3.0%	3.4%
b2.	COLA amount (proxy for purposes of this criterion)	690,953.95	927,797.67	1,082,406.78
c.	Total Change (Step 2b2)	690,953.95	927,797.67	1,082,406.78
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.02%	3.42%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	1.63%	3.02%	3.42%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	76.97%	77.56%	78.11%
c.	Weighted Percent change (Step 3a x Step 3b)	1.26%	2.34%	2.67%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	220.63	239.93	233.00
b.	Prior Year ADA (Funded)	220.63	248.28	239.93
c.	Difference (Step 1a minus Step 1b)	27.65	(8.35)	(6.93)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	12.53%	-3.36%	-2.89%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	6,330,472.00	6,154,664.00	6,118,157.00
b1.	COLA percentage (Section II-Step 2b1)	2.30%	3.02%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)	145,600.86	185,870.85	209,240.97
c.	Total Change (Step 2b2)	145,600.86	185,870.85	209,240.97
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.02%	3.42%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	14.83%	-0.34%	0.53%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	15.42%	14.99%	14.64%
c.	Weighted Percent change (Step 3a x Step 3b)	2.29%	-0.05%	0.08%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, line C3f)	175.19	200.00	200.00
b.	Prior Year ADA (Funded)	175.19	200.00	200.00
c.	Difference (Step 1a minus Step 1b)	24.81	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	14.16%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	2,967,374.00	3,036,190.00	3,036,190.00
b1.	COLA percentage	2.30%	3.02%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)	68,249.60	91,692.94	103,837.70
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.02%	3.42%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	16.46%	3.02%	3.42%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	7.61%	7.44%	7.25%
c.	Weighted Percent change (Step 3a x Step 3b)	1.25%	0.22%	0.25%

V. Weighted Change

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	4.80%	2.52%	3.00%
LCFF Revenue Standard (line V-a, plus/minus 1%):		N/A	N/A	N/A

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected local property taxes (Form 01, Objects 8021 - 8089)	237,932,795.00	249,830,414.00	249,830,414.00	249,830,414.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		4.00% to 6.00%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	249,148,276.00	261,500,216.00	261,500,216.00
County Office's Projected Change in LCFF Revenue:		4.96%	0.00%	0.00%
Standard:		4.00% to 6.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget 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 budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	4.96%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-0.04% to 9.96%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	260,922,441.00		
Budget Year (2025-26)	258,433,887.00	(.95%)	Not Met
1st Subsequent Year (2026-27)	252,509,915.00	(2.29%)	Met
2nd Subsequent Year (2027-28)	253,027,138.00	0.20%	Met

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

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

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

Explanation:
(required if NOT met)

Decrease in salaries and benefits are due to projected reduction in staffing level. The reduction is made to align with Santa Clara County Office of Education programmatic changes and shifts in operational needs.

4. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	4.96%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.04% to 14.96%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.04% to 9.96%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	55,428,882.00		
Budget Year (2025-26)	55,078,186.00	-0.63%	Yes
1st Subsequent Year (2026-27)	50,876,753.00	-7.63%	Yes
2nd Subsequent Year (2027-28)	50,867,536.00	-0.02%	No

Explanation:

(required if Yes)

The decrease from FY 24-25 to FY 25-26 is because the School Based Mental Health Grant FY 24-25 budget includes the carry over from the prior year. The decrease in FY 26-25 of approximately \$4.2M are due to: 1) The Mental Health Federal fund for Youth Health and Wellness are to expire in December 2025 for approximately \$1.7M, 2) Migrant Education funds for approximately \$1.7M and 3) ESSA School Improvement funds reduction by \$.57M.

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

First Prior Year (2024-25)	34,725,769.00		
Budget Year (2025-26)	26,939,938.00	-22.42%	Yes
1st Subsequent Year (2026-27)	28,022,974.00	4.02%	No
2nd Subsequent Year (2027-28)	27,659,171.00	-1.30%	No

Explanation:

(required if Yes)

The decrease in FY 25-26 of about \$7.8M are due to: 1) SRTAC grant ended with around \$3.1M in FY 24-25, 2) \$1.3M from K-12 Strong Workforce Program, 3) \$1.4M CA Community Schools Partnership Act - Coordination/Technical Assistance Center Grants, 4) almost \$1M from Certified Wellness Coach Support, 5) \$.5M from TUPE Prop 56 Local Assistance

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

First Prior Year (2024-25)	98,762,655.00		
Budget Year (2025-26)	72,986,777.00	-26.10%	Yes
1st Subsequent Year (2026-27)	70,869,098.00	-2.90%	No
2nd Subsequent Year (2027-28)	67,558,521.00	-4.67%	No

Explanation:

(required if Yes)

The \$25.8M decrease in FY 25-26 are due to: 1) \$7.8M for the Special Education Program, 2) a conservative projection of the Medi-cal Billing funds with about \$3.6M less and 3) \$11M for contracted services which includes \$3.3M for the School Behavioral Health Incentive Program and contracts that expires in FY 24-25.

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

First Prior Year (2024-25)	5,081,905.00		
Budget Year (2025-26)	8,047,136.00	58.35%	Yes
1st Subsequent Year (2026-27)	8,023,047.00	-0.30%	No
2nd Subsequent Year (2027-28)	7,336,717.00	-8.55%	Yes

Explanation:
(required if Yes)

The increase in FY 2025-26 is due to realignment of programs operating costs which includes for Head Start, Special Education, Alternative Education.

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

First Prior Year (2024-25)	66,020,427.00		
Budget Year (2025-26)	61,325,820.00	-7.11%	Yes
1st Subsequent Year (2026-27)	56,781,169.00	-7.41%	Yes
2nd Subsequent Year (2027-28)	54,244,409.00	-4.47%	No

Explanation:
(required if Yes)

The decrease of about \$4.7M in FD 25-27 are due to 1) \$2.7M Mental Health Federal funds for Youth Health and Wellness is ending December 2025, 2) \$1.3M K-12 Strong Workforce Program Pathway Improvement Grants ending June 2025 and 3) realignment of the Special Education funds for about \$2.6M.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	188,917,306.00		
Budget Year (2025-26)	155,004,901.00	-17.95%	Not Met
1st Subsequent Year (2026-27)	149,768,825.00	-3.38%	Met
2nd Subsequent Year (2027-28)	146,085,228.00	-2.46%	Met

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

First Prior Year (2024-25)	71,102,332.00		
Budget Year (2025-26)	69,372,956.00	-2.43%	Met
1st Subsequent Year (2026-27)	64,804,216.00	-6.59%	Met
2nd Subsequent Year (2027-28)	61,581,126.00	-4.97%	Met

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

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

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

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

The decrease from FY 24-25 to FY 25-26 is because the School Based Mental Health Grant FY 24-25 budget includes the carryover from the prior year. The decrease in FY 26-25 of approximately \$4.2M are due to: 1) The Mental Health Federal fund for Youth Health and Wellness are to expire in December 2025 for approximately \$1.7M, 2) Migrant Education funds for approximately \$1.7M and 3) ESSA School Improvement funds reduction by \$.57M.

Explanation:

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

The decrease in FY 25-26 of about \$7.8M are due to: 1) SRTAC grant ended with around \$3.1M in FY 24-25, 2) \$1.3M from K-12 Strong Workforce Program, 3) \$1.4M CA Community Schools Partnership Act - Coordination/Technical Assistance Center Grants, 4) almost \$1M from Certified Wellness Coach Support, 5) \$.5M from TUPE Prop 56 Local Assistance

Explanation:

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

The \$25.8M decrease in FY 25-26 are due to: 1) \$7.8M for the Special Education Program , 2) a conservative projection of the Medi-cal Billing funds with about \$3.6M less and 3) \$11M for contracted services which includes \$3.3M for the School Behavioral Health Incentive Program and contracts that expires in FY 24-25.

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

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

Explanation:

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

5. CRITERION: Facilities Maintenance

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	131,809,966.00	3,954,298.98	3,954,299.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

Explanation:

(required if NOT met and Other is marked)

Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)

Other (explanation must be provided)

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	13,439,278.99	14,967,725.09	16,234,991.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	10,262,067.12	7,249,073.52	1,336,743.38
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	23,701,346.11	22,216,798.61	17,571,734.38
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	335,984,533.83	374,198,877.21	405,874,778.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	37,348,860.97	36,775,047.77	66,684,106.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	373,333,394.80	410,973,924.98	472,558,884.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	6.30%	5.40%	3.70%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.10%	1.80%	1.20%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	(3,965,714.23)	111,959,542.23	3.54%	Not Met
Second Prior Year (2023-24)	(3,211,369.45)	123,056,485.97	2.60%	Not Met
First Prior Year (2024-25)	(11,361,053.00)	131,230,657.00	8.66%	Not Met
Budget Year (2025-26) (Information only)	(8,147,346.00)	131,809,966.00		

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

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

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

Explanation:

(required if NOT met)

SCCOE is not deficit spending but use of fund balance. In FY 22-23, the use of fund balance are for the Facilities funds, Technology and Data Services (TDS) and for the Medi-Cal Administrative Activities funds. In FY 23-24, the use of fund balance are for our TDS operations and for Facilities projects. In FY 24-25, the use of fund balance are for the Facilities projects, TDS operations and other anticipated increases in operating costs.

7. CRITERION: Fund and Cash Balances

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

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

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

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

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

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

County Office's Fund Balance Standard Percentage Level:

396,145,450.00
0.70%

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

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

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

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

Yes

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

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

Santa Clara County Areas 1, 2, 3, 4, and 7 SELPA

	Budget Year (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):	34,746,561.00	34,746,561.00	34,746,561.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	48,299,163.82	53,187,798.06	N/A	Met
Second Prior Year (2023-24)	47,913,410.06	49,222,083.83	N/A	Met
First Prior Year (2024-25)	47,418,747.83	46,010,714.38	3.0%	Not Met
Budget Year (2025-26) (Information only)	34,649,661.38			

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

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

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

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

Explanation:

(required if NOT met)

The estimated actuals fund balance is lower than the original budget due to strategic adjustments made in response to increases in operating costs such as salaries and benefits, utilities, and other essential services to support organizational priorities and address emerging needs.

- B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

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

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

Ending Cash Balance		
County School Service Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	134,836,530.00	Met

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

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

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

Explanation:

(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	396,145,450.00	377,735,425.00	373,689,445.00
County Office's Reserve Standard Percentage Level:	2.00%	2.00%	2.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	396,145,450.00	377,735,425.00	373,689,445.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	34,746,561.00	34,746,561.00	34,746,561.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	396,145,450.00	377,735,425.00	373,689,445.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	7,922,909.00	7,554,708.50	7,473,788.90
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)	7,922,909.00	7,554,708.50	7,473,788.90

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

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	15,845,818.00	15,109,417.00	14,947,578.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	667,694.38	1,095,513.38	2,210,825.38
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	16,513,512.38	16,204,930.38	17,158,403.38
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.17%	4.29%	4.59%
County Office's Reserve Standard (Section 8A, Line 7):	7,922,909.00	7,554,708.50	7,473,788.90
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(2,953,568.00)			
Budget Year (2025-26)	(3,251,296.00)	297,728.00	10.1%	Not Met
1st Subsequent Year (2026-27)	(909,458.00)	(2,341,838.00)	(72.0%)	Not Met
2nd Subsequent Year (2027-28)	(916,767.00)	7,309.00	.8%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

The decrease in the contribution is due to strategic prioritizing of operational expenses in the 2 out years.

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

Explanation:

(required if NOT met)

--

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

Explanation:

(required if NOT met)

--

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases	19.5	Federal Direct Tax Credit and Redevelopment Fund	Fund 01 Object Codes 7438 and 7439	12,920,325
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		2023-24 Form Debt		11,286,475

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

TOTAL:				24,206,800

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	345,050	1,803,023	1,491,922	670,311
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	345,050	1,803,023	1,491,922	670,311

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

Yes

Yes

Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The lease is for the implementation of the renewable solar energy system. SCCOE will pay annual payment increase from Federal Direct Tax Credit and the combination of 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)

The lease is for the implementation of the renewable solar energy system. SCCOE will pay annual payment increase from Federal Direct Tax Credit and the combination of General Fund and Redevelopment Fund.

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Government Fund

6,000,965

0

4. OPEB Liabilities

a. Total OPEB liability

23,518,518.00

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

25,229,185.00

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

(1,710,667.00)

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

Actuarial

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

Jun 30, 2024

5. OPEB Contributions

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

Method

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)

0.00

0.00

0.00

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

843,795.00

1,003,252.00

1,115,316.00

d. Number of retirees receiving OPEB benefits

51.00

51.00

51.00

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

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

- 1 Does your county office operate any self-insurance programs such as workers'

"compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"

Yes

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

SCCOE is self-insured for Worker's Compensation. Workers compensation claims are administered by SCCOE Third Party Administrator, Tristar Risk Management. 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 workers 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.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

12,411,000.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

9,458,764.00

9,458,764.00

9,458,764.00

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

9,458,764.00

9,458,764.00

9,458,764.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	311.80	276.17	276.17	276.17

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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	427,777		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)

6.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	6,597,856	6,597,856	6,597,856
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

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

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	423,541	432,012	436,332
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	969	937	937	937

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

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

847,893

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

6. Amount included for any tentative salary schedule increases

0

0

0

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

No

No

No

23,498,269

23,498,269

23,498,269

100.0%

100.0%

100.0%

0.0%

0.0%

0.0%

Classified (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
847,893	856,372	864,935
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	253.0	216.2	216.2	216.2

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

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

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

--

Budget 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

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 18, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	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 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 appointed Dr David M. Toston, Sr as the County Superintendent of Schools on May 1, 2025.

End of County Office Budget Criteria and Standards Review

Budget, July 1
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. **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 01CS and Form MYP, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
10	0000	(\$2,569.33)
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		(\$2,569.33)
12	9010	(\$126,980.20)
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 12		(\$126,980.20)
67	9010	(\$572,776.92)
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		(\$572,776.92)

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 - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.				<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).				<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.				<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - 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 - (Fatal) - 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	(\$2,569.33)	
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	(\$126,980.20)	
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	(\$572,776.92)	
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 01CS) 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 01CS) 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 A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) 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-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 01CS) has been provided. **Passed**

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

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (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**

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

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

Budget, July 1
Estimated Actuals 2024-25
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**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **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

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3060	9500	(\$8,959.25)

Explanation: This will be cleared at year-end close.

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**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **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	(\$2,569.33)
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		(\$2,569.33)
12	9010	(\$126,980.20)
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 12		(\$126,980.20)
67	9010	(\$572,776.92)
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		(\$572,776.92)

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 - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

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

Passed

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

Passed

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

Passed

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

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

Passed

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).

Passed

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

Passed

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
10	0000	9790	(\$2,569.33)
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	(\$126,980.20)
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	(\$572,776.92)
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.

Passed

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

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.

Passed

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.

Passed

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.

Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

Passed

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

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

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

Passed

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

Passed