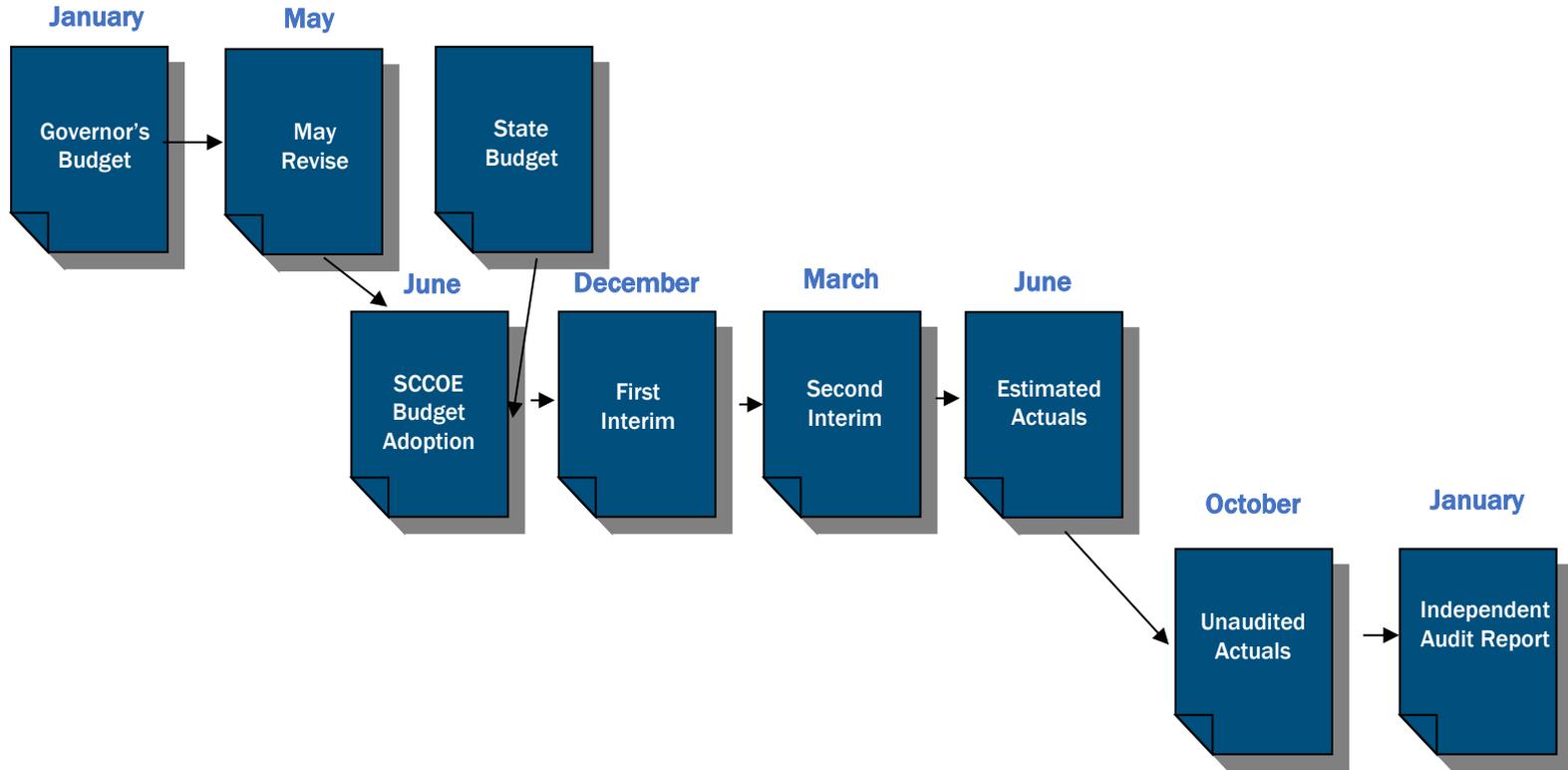


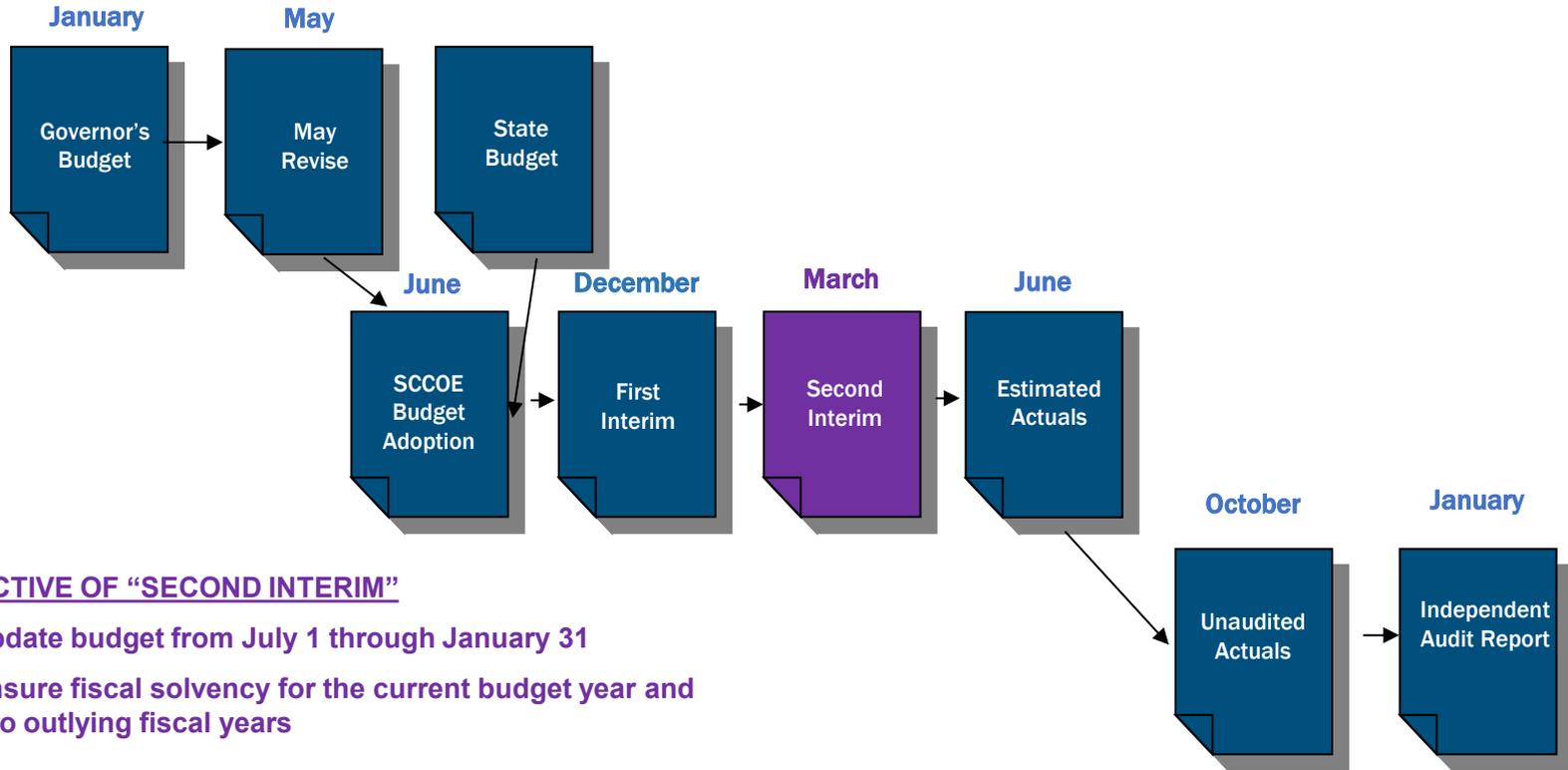
County School Services Fund Budget 2025-2026 Second Interim Report

March 18, 2026

Budgeting and Financial Reporting A Two-Year Process



Budgeting and Financial Reporting A Two-Year Process

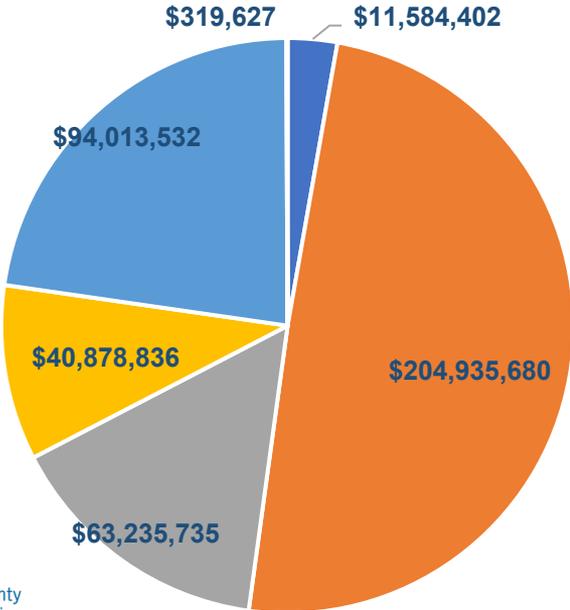


OBJECTIVE OF "SECOND INTERIM"

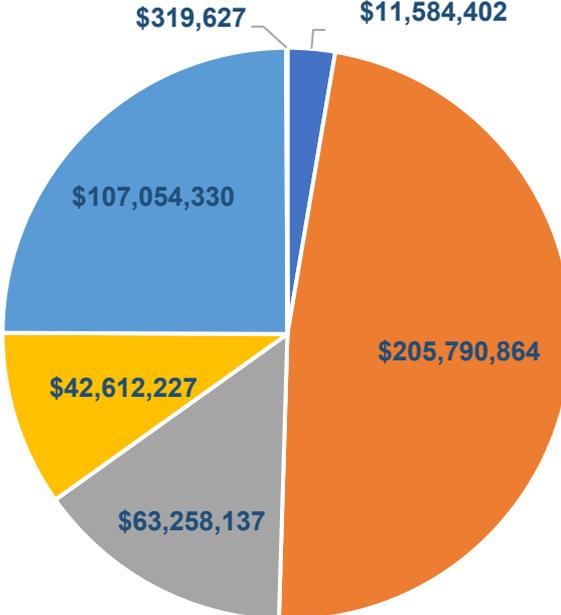
- Update budget from July 1 through January 31
- Ensure fiscal solvency for the current budget year and two outlying fiscal years

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

**First Interim
\$414,967,812**

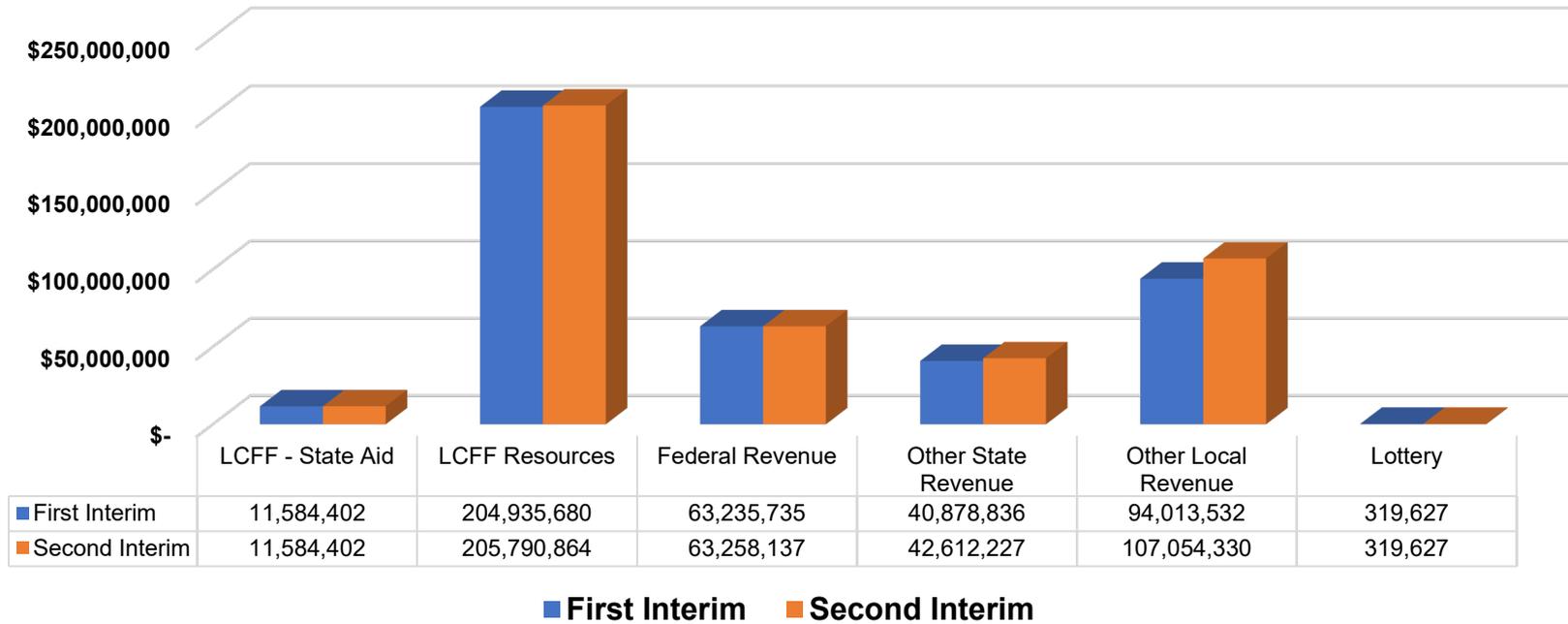


**Second Interim
\$430,619,587**



- LCFF - State Aid
- LCFF Resources
- Federal Revenue
- Other State Revenue
- Other Local Revenue
- Lottery

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



County School Service Fund

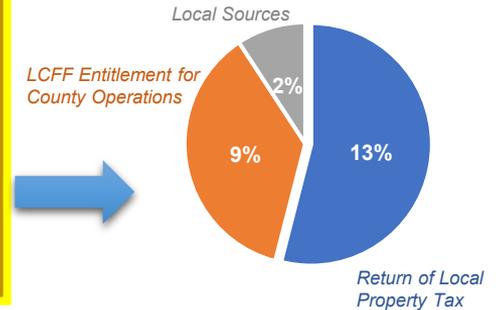
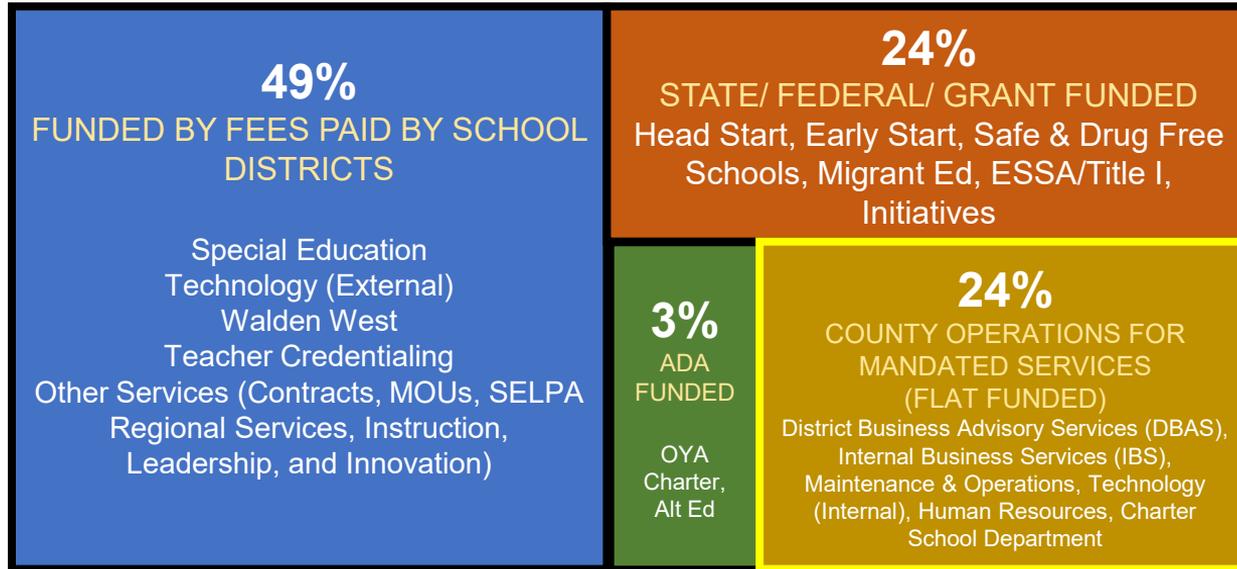
Major Changes in Revenue

From 2025-26 First Interim to Second Interim

Program Name	First Interim	Second Interim	Increase/ (Decrease)
Special Education <i>(Special Education Apportionment per Assembly Bill 602)</i>	\$108,887,826	\$109,433,060	\$545,234
School Counselor Residency Implementation Grant <i>(Year 2 of 4-year Grant. Funding Period 03/07/2025 – 03/07/2029)</i>	\$1,000,000	\$2,000,000	\$1,000,000
Medi-Cal Billing Option <i>(Tentative Reimbursement for FY2023-24 Claims)</i>	\$5,552,067	\$10,092,188	\$4,540,121
School Behavioral Health Incentive Program (SBHIP) - Santa Clara Family Health Plan <i>(Carryover Revenue from FY2024-25)</i>	\$0	\$1,124,195	\$1,124,195
Children & Youth Behavioral Health Initiative (CYBHI) School-Linked Partnerships and Capacity Grants <i>(Funding Period 03/01/2024 – 06/30/2027)</i>	\$1,382,025	\$7,283,287	\$5,901,262
CYBHI School-Linked Partnerships and Capacity Grants - Regional COE <i>(Funding Period 01/01/2025 – 06/30/2027)</i>	\$0	\$710,000	\$710,000
CYBHI SCCOE Billing Consortium <i>(Youth Health and Wellness – Fees for Technical Services)</i>	\$0	\$605,000	\$605,000

Funding Sources by Program

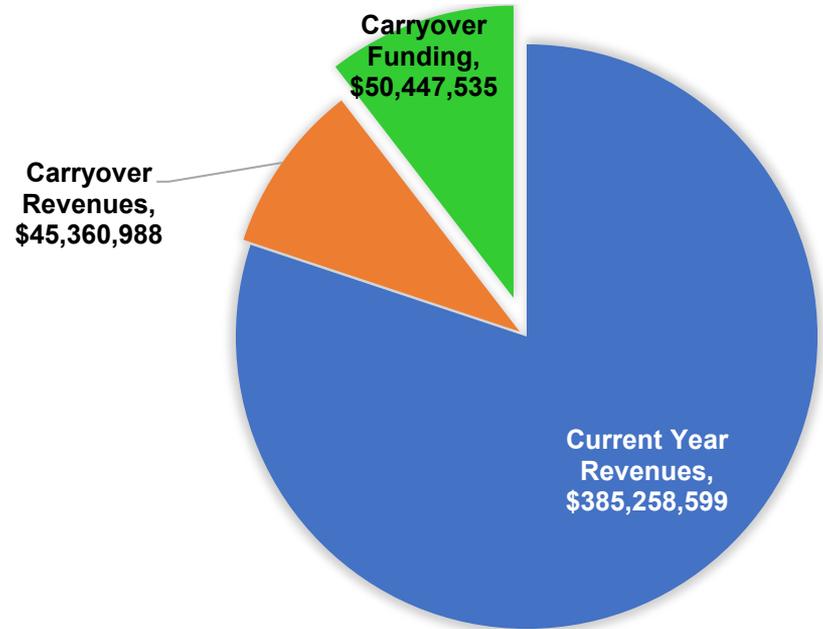
TOTAL REVENUES - \$430.62 Millions
(FY2025-26 Second Interim - County School Service Fund)



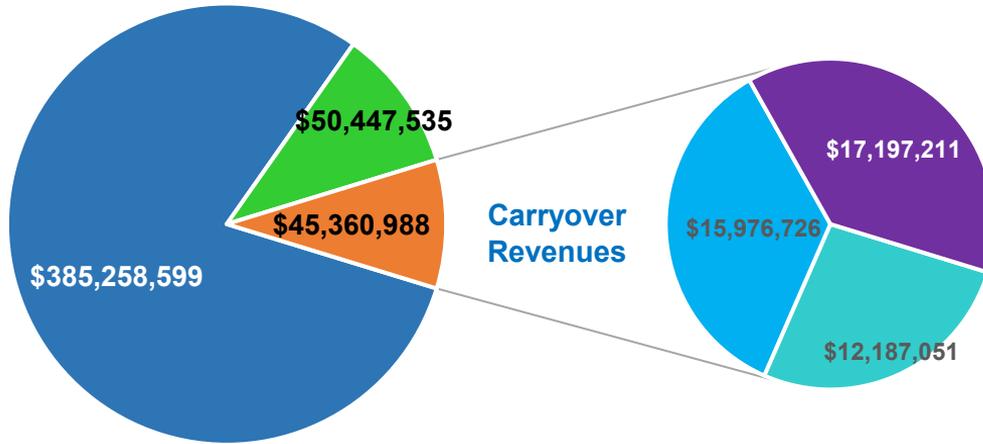
County School Service Fund Combined Unrestricted and Restricted Revenues 2025-26 – Second Interim

Second Interim Funding Sources

- *Carryover Revenues are unearned revenues from FY2024-2025 and allowed to carry over to FY2025-2026 per funding terms and conditions.*
- *Carryover Revenues + Current Year Revenues = Total Revenues \$430,619,587*
- *Carryover Funding is the use of fund balance to cover expenditures that exceed Total Revenues.*
- *Reference: Carryover Revenues and Carryover Funding Details, FY2025-26 Second Interim Financial Report Book, Pages 21-24 – PDF Pages 26-29*



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



- Current Year Revenues
- Carryover Funding
- Federal Resource
- State Resource
- Local Resource

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

SANTA CLARA COUNTY OFFICE OF EDUCATION DETAILS OF CARRYOVER REVENUES* COUNTY SCHOOL SERVICE FUND (FUND 01) 2025-26 Second Interim				
*Carryover Revenues are unearned revenues from FY2024-2025 and allowed to carry over to FY2025-2026 per funding terms and conditions.				
Resource Code	Description	First Interim (\$)	Second Interim (\$)	Changes (\$)
FEDERAL RESOURCE				
3010	ESEA (ESSA): Title I, Part A, Basic Grants Low-income and Neglected	202,837	202,837	-
3025	ESEA (ESSA): Title I, Part D, Subpart 2, Local Delinquent Programs	248,058	248,058	-
3182	ESEA: ESSA School Improvement (CSI) Funding for LEAs	1,586,014	1,586,014	-
3183	ESEA: ESSA School Improvement (CSI) funding for COEs	450,622	450,622	-
3310	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	11,943	11,943	-
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	5,420	5,420	-

- Carryover Revenues are unearned revenues from FY2024-2025 and allowed to carry over to FY2025-2026 per funding terms and conditions.
- Carryover Revenues + Current Year Revenues = Total Revenues **\$430,619,587**

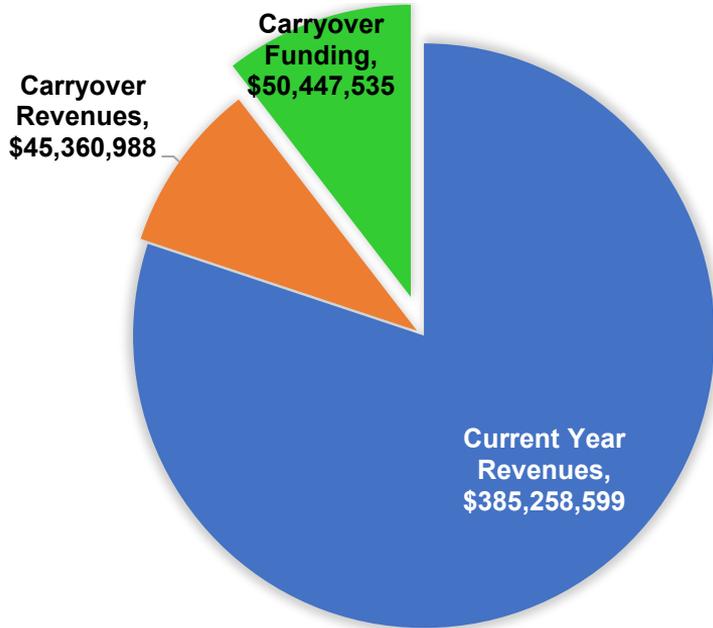
County School Service Fund

Major Changes in Carryover Revenues

From 2025-26 First Interim to Second Interim

Program Name	First Interim	Second Interim	Increase/ (Decrease)
School Behavioral Health Incentive Program (SBHIP) - Santa Clara Family Health Plan <i>(Carryover Revenue from FY2024-25)</i>	\$0	\$1,124,195	\$1,124,195
Children & Youth Behavioral Health Initiative (CYBHI) School-Linked Partnerships and Capacity Grants <i>(Funding Period 03/01/2024 – 06/30/2027)</i>	\$0	\$3,409,312	\$3,409,312

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



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

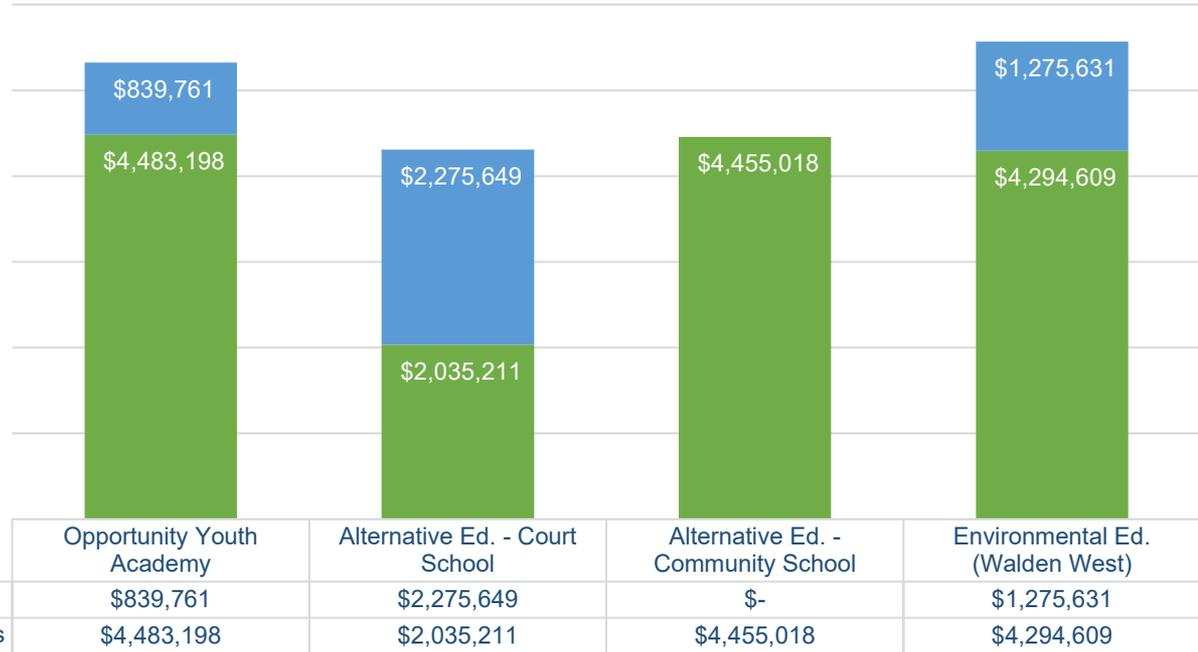
Unrestricted Resource - Funding for a Designated Purpose	Amount
Differentiated Assistance	\$4,146,818
Technology & Data Services	4,712,267
Alternative Education – Court Schools	162,414
Alternative Education – Community Schools	401,005
Medi-Cal Administrative Activities	414,819
State Lottery	103,994
Deferred Maintenance/CYBHI Fee Schedule/Other Unrestricted	107,774
Restricted Resource - Funding for a Specified Purpose	
State Resource	7,706,918
Local Resource	32,691,526
Total	\$ 50,447,535

County School Service Fund Major Changes in Carryover Funding From 2025-26 First Interim to Second Interim

Program Name	First Interim	Second Interim	Increase/ (Decrease)
Deferred Maintenance/CYBHI Fee Schedule/Other Unrestricted <i>(County Operations Reduction)</i>	\$1,587,213	\$107,774	(\$1,479,439)
Educator Preparation Programs - Credentialing Program Fee <i>(Carryover Funding from FY2024-25)</i>	\$0	\$1,759,664	\$1,759,664

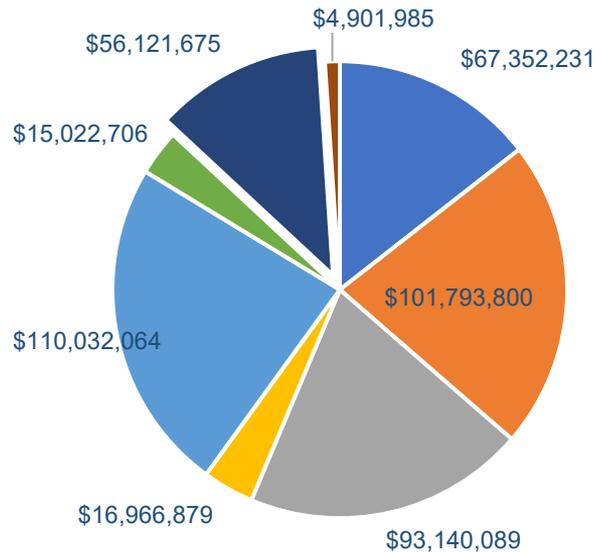
County School Service Fund Contribution from General Fund 2025-26 – Second Interim

**Total General
Fund
Contribution:
\$4,391,041**

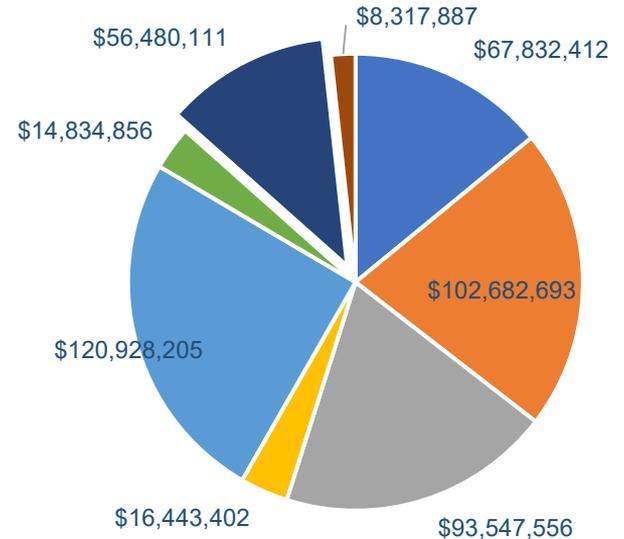


County School Service Fund Combined Unrestricted and Restricted Expenditures 2025-26 – Second Interim

**First Interim
\$465,331,429**

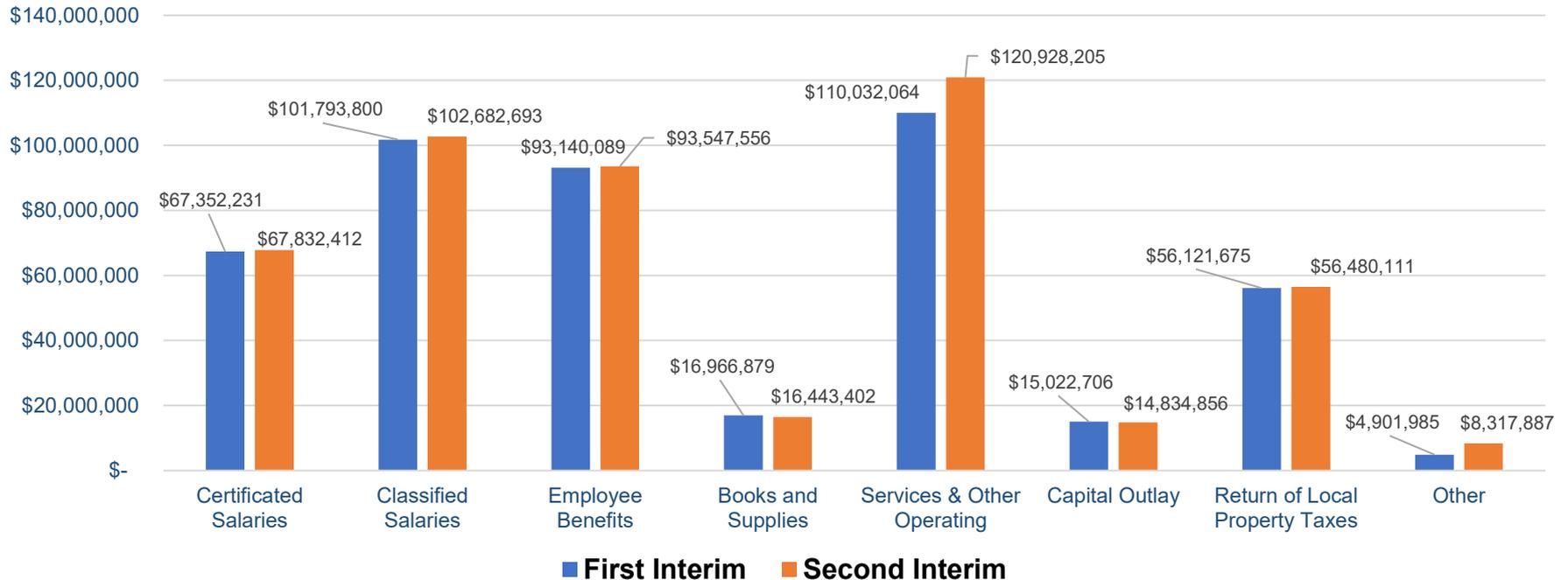


**Second Interim
\$481,067,122**



- **Certificated Salaries**
- **Classified Salaries**
- **Employee Benefits**
- **Books and Supplies**
- **Services & Other Operating**
- **Capital Outlay**
- **Return of Local Property Taxes**
- **Other Outgo**

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



■ **First Interim** ■ **Second Interim**

- Reference: Books & Supplies and Services & Operating Expenses Details, FY2025-26 Second Interim Financial Report Book, Pages 25-28 – PDF Pages 30-33

County School Service Fund

Major Changes in Salaries

From 2025-26 First Interim to Second Interim

Program Name	First Interim	Second Interim	Increase/ (Decrease)
County Operations <i>(Savings from Vacancies & Elimination of Open Positions)</i>	\$42,267,573	\$40,877,774	(\$1,389,799)
Special Education	\$70,920,214	\$71,329,893	\$409,679
Educator Preparation Programs - Credentialing Program Fee	\$2,236,149	\$2,821,149	\$585,000
School Behavioral Health Incentive Program (SBHIP) - Santa Clara Family Health Plan	\$0	\$667,300	\$667,300

County School Service Fund

Major Changes in Books & Supplies

From 2025-26 First Interim to Second Interim

Program Name	First Interim	Second Interim	Increase/ (Decrease)
Integrated Data for Student Mental Health Support <i>(Funding Period 07/01/2024-06/30/2026)</i>	\$1,916,604	\$1,489,661	(\$426,943)
Inclusion Collaborative Service Fee <i>(Cancellation of Fall Conference)</i>	\$352,100	\$246,898	(\$105,202)

County School Service Fund

Major Changes in Services & Operating Expenses From 2025-26 First Interim to Second Interim

Program Name	First Interim	Second Interim	Increase/ (Decrease)
County Operations <i>(Legal Services, Realignment of Revenue for Charter School Department)</i>	\$6,611,163	\$7,209,846	\$598,683
School Counselor Residency Implementation Grant <i>(Year 2 of 4-year Grant. Funding Period 03/07/2025 – 03/07/2029)</i>	\$952,381	\$1,904,762	\$952,381
Educator Preparation Programs - Credentialing Program Fee	\$383,320	\$1,254,290	\$870,970
Medi-Cal Billing Options <i>(Tentative Reimbursement for FY2023-24 Claims)</i>	\$16,507,949	\$20,729,639	\$4,221,690
CYBHI School-Linked Partnerships and Capacity Grants <i>(Funding Period 03/01/2024 – 06/30/2027)</i>	\$480,867	\$3,151,566	\$2,670,699
CYBHI School-Linked Partnerships and Capacity Grants - Regional COE <i>(Funding Period 01/01/2025 – 06/30/2027)</i>	\$0	\$572,380	\$572,380
CYBHI SCCOE Billing Consortium <i>(Youth Health and Wellness – Fees for Technical Services)</i>	\$0	\$543,967	\$543,967

Salary Costs by Program

TOTAL SALARIES – \$170.51 Millions
(FY2025-26 Second Interim - County School Service Fund)

55% (\$93.54M)

FUNDED BY FEES PAID BY SCHOOL DISTRICTS

Special Education
Technology (External)
Walden West
Teacher Credentialing
Other Services (Contracts, MOUs, SELPA
Regional Services, Instruction, Leadership,
and Innovation)

19% (\$31.53M)

STATE/ FEDERAL GRANT FUNDED
Head Start, Early Start, Safe & Drug Free
Schools, Migrant Ed, ESSA/Title I

**4%
(\$7.23M)**
ADA
FUNDED
OYA
Charter, Alt
Ed

22% (\$38.21M)

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

FTEs by Program

TOTAL FTEs – 1,423.74

(FY2025-26 Second Interim - County School Service Fund)

57.4% (817.73 FTEs)

FUNDED BY FEES PAID BY SCHOOL DISTRICTS

Special Education
Technology (External)
Walden West
Teacher Credentialing
Other Services (Contracts, MOUs, SELPA
Regional Services, Instruction, Leadership,
and Innovation)

17.7% (251.86 FTEs)

STATE/ FEDERAL GRANT FUNDED
Head Start, Early Start, Safe & Drug Free
Schools, Migrant Ed, ESSA/Title I

**3.50%
(49.83
FTEs)**

ADA
FUNDED
OYA
Charter, Alt
Ed

21.4% (304.32 FTEs)

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

FTEs Funded by Fees Paid by School Districts

TOTAL FTEs – 817.73

(FY2025-26 Second Interim - County School Service Fund)

701.59 FTEs
SPECIAL EDUCATION

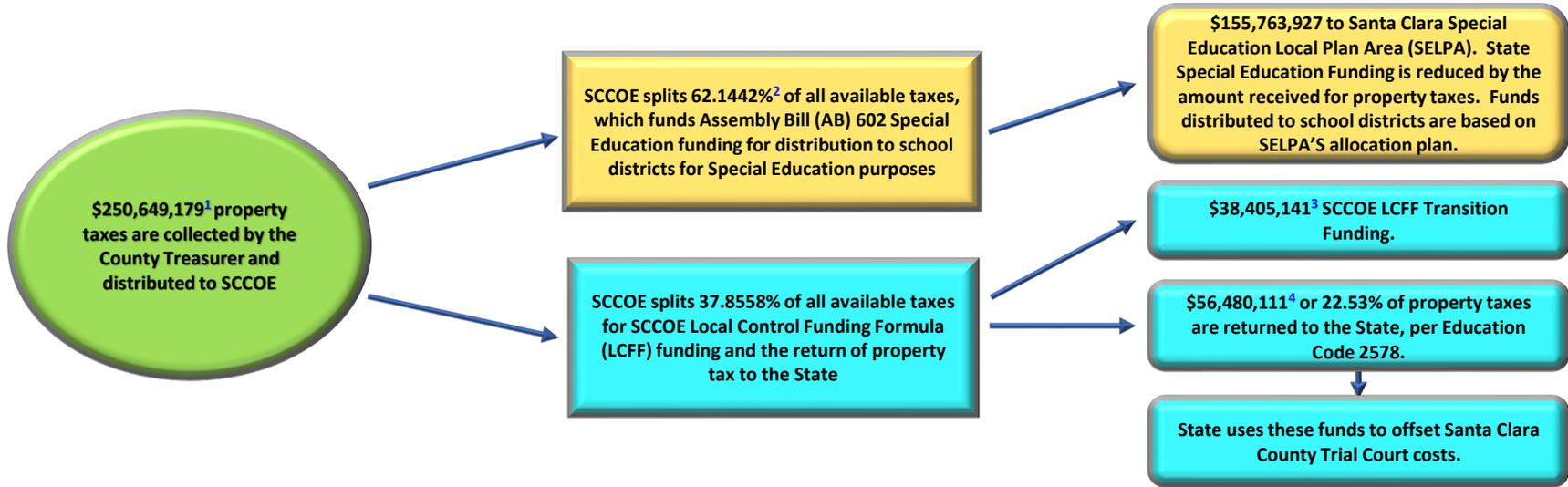
ACE/CTA (183.00 FTEs)
PSWA (11.00 FTEs)
SEIU (490.85 FTEs)
LT(16.74 FTEs)

23.75 FTEs
WALDEN WEST
SEIU (21.75 FTEs)
LT(2.00 FTEs)

20.32 FTEs
TECHNOLOGY
(EXTERNAL)
SEIU (15.02 FTEs)
LT(5.30 FTEs)

72.07 FTEs
OTHER SERVICES
(Contracts, MOUs, SELPA Regional Services,
Instruction, Leadership, and Innovation)
ACE/CTA (6.00 FTEs)
SEIU (26.07 FTEs)
LT(40.00 FTEs)

Return of Local Property Tax Cycle Fiscal Year 2025-26 (Estimate)



¹ Calculated based on fiscal year 2025-26 P-1 Taxes.

² Special Education ratio obtained from CDE Local Revenue Exhibit and historically is the same each year (California Code 2570-2571).

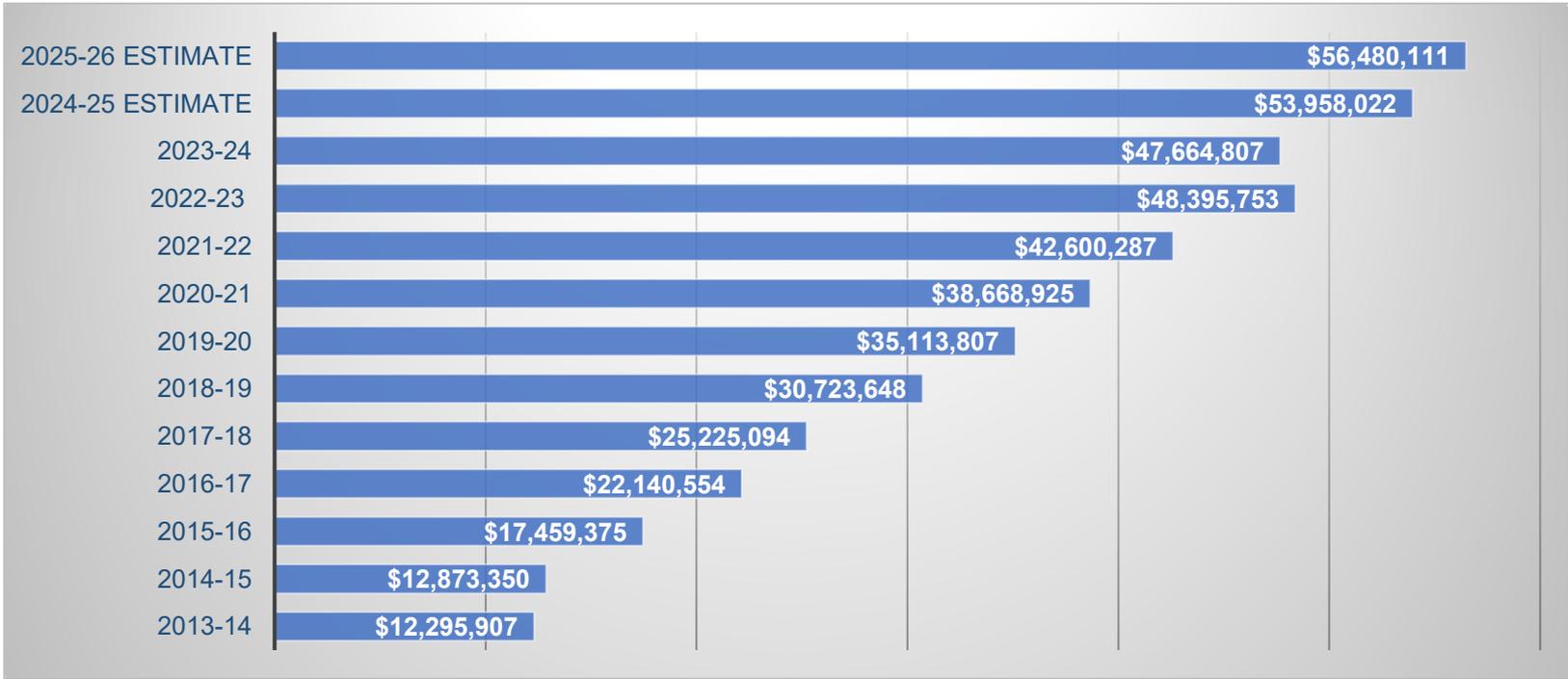
³ - Calculated based on County Local Control Funding Formula per California education Code 2574 with COLA adjustment of 2.30%.

- Based on Alternative Ed and OYA ADA estimates for FY 2025-26 Second interim at 120 for Community Schools, 70.99 for Court Schools and 60 for Probation Referred

- Applied 2.30% COLA for FY 2025-26 Alternative Ed and OYA LCFF Base, Supplemental and Concentration estimated revenues.

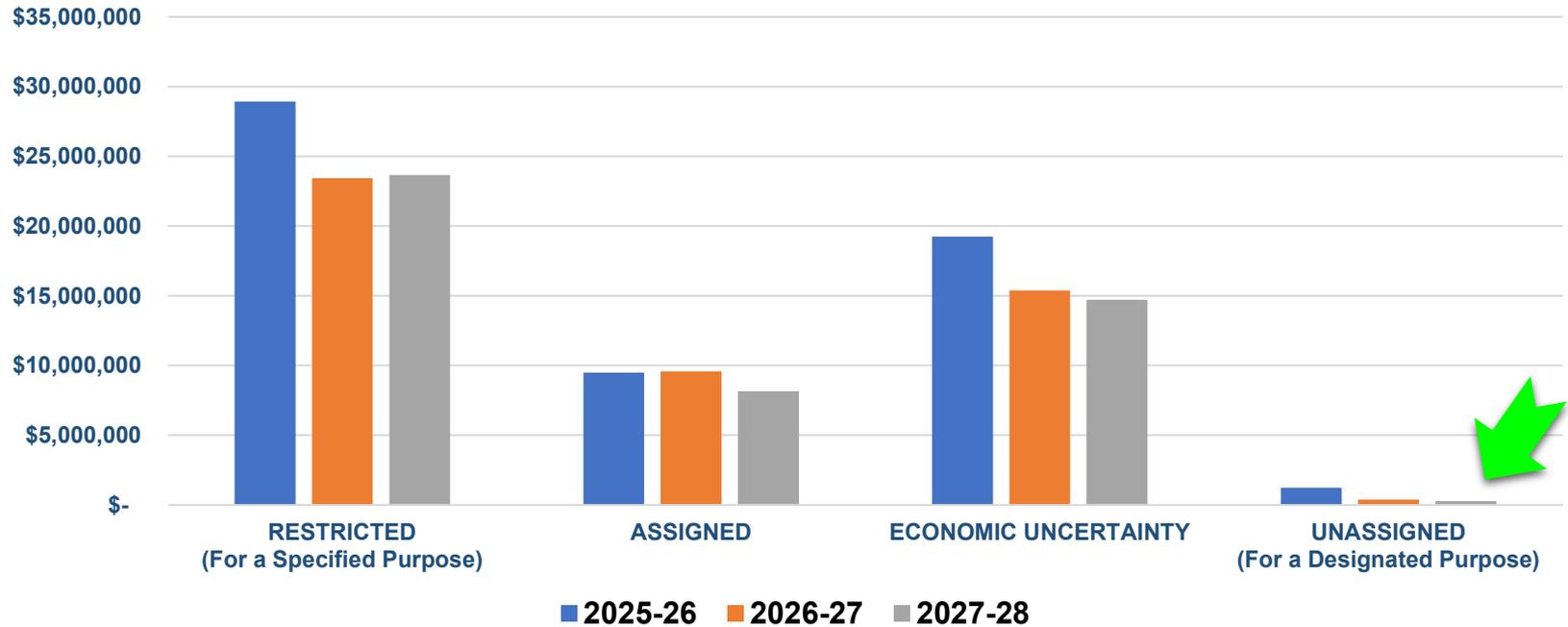
⁴ The return of property taxes to the State is calculated using the taxes for FY 2025-26 minus the amount allocated to the Santa Clara SELPA and SCCOE LCFF Transition Funding and prior year adjustment (\$250,649,179 – \$155,763,927 – \$38,405,141 = \$56,480,111).

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

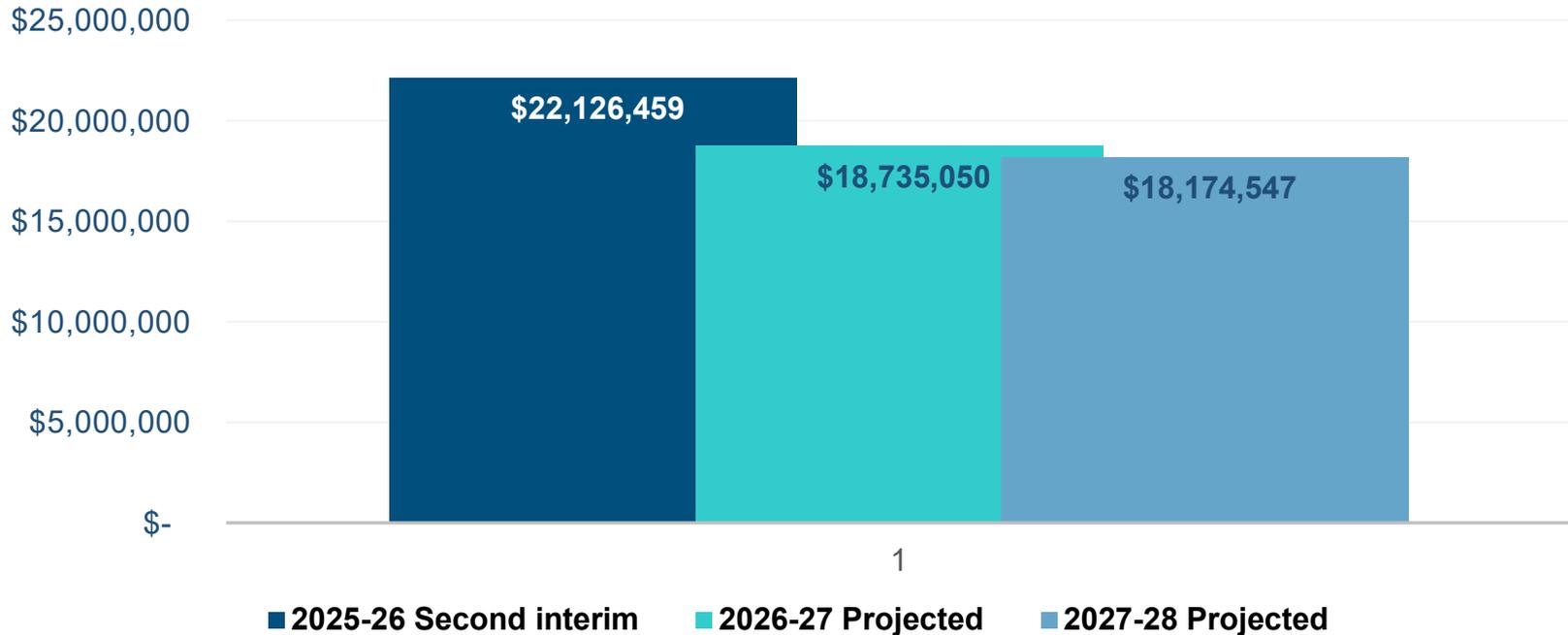


- Pursuant to Education Code section 2575(e) and 2578, estimated local property taxes to be returned to the state for 2024-25 is \$53.96M, for 2025-26 is \$56.48M, and for 2026-27 is \$56.01M.
- Total Return of Local Property Taxes remitted to the State Controller to date is \$333,161,507.

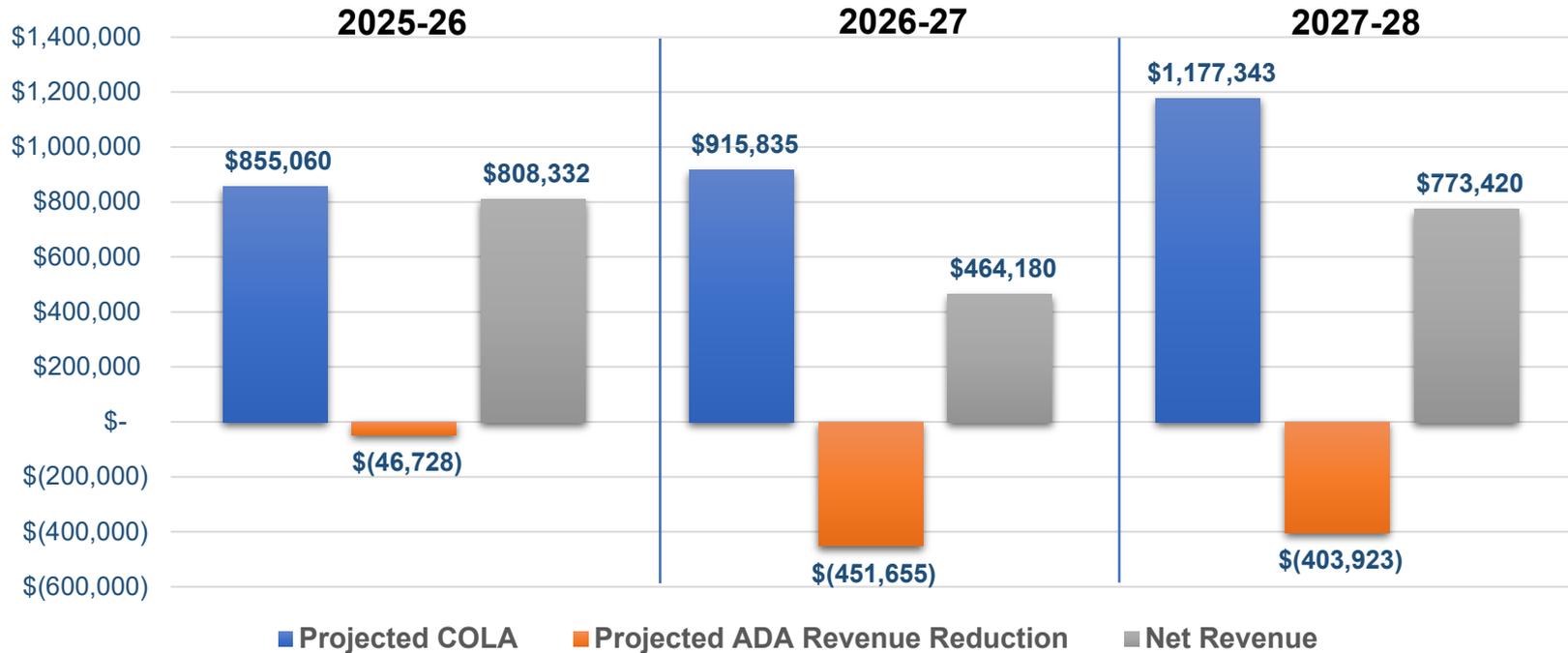
2025-26 County School Services Fund Multi-Year Projections



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



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



Summary

Good news:

- **Maintaining Positive Certification:** Able to meet financial obligations for the current fiscal year and the subsequent two fiscal years.
- **Expanding Revenue and Partnerships:** Continue to pursue and leverage grants, contracts, and strategic partnerships at the community, county, and state levels to maximize financial capacity and enhance program services.
- Maintain a conservative and fiscally prudent approach to ensure long-term fiscal stability.

Challenges:

- Declining student enrollment and lower average daily attendance (ADA) in school districts and SCCOE programs are directly affecting funding levels, reducing available revenue and increasing fiscal pressure on the SCCOE's budgets.
- Rising operational and program costs places sustained pressure on the budget and reduces flexibility to respond to emerging priorities and unanticipated needs.
- Uncertainty in the state's economic outlook over the current and next two fiscal years may affect revenue projections and funding stability.



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
SECOND INTERIM
FINANCIAL
REPORT

Through January 31, 2026

Presented on
March 18, 2026

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

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

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

Background: Why we do a First and Second Interim?

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

Introduction: What is the SCCOE's Budget Picture?

As a result of the Local Control Funding Formula, the Santa County Office of Education (SCCOE) has been flat funded and has received the same amount of revenue for county services from the state annually since 2012-2013. SCCOE is also a basic aid county office that is required to return local property taxes in excess of the funding received under the Local Control Funding Formula to the state pursuant to Education Code section 2575(e) and 2578. 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 9% of the overall 2025-2026 County School Services Fund Budget at second interim. Based upon the economic outlook for the upcoming 2025-2026 and 2026-2027 fiscal years, the state is projecting a COLA of 2.41% and 3.06%, respectively. While we are appreciative of the state's efforts to augment the Local Control Funding Formula for basic aid county offices of education, further augmentation is needed to address the negative funding impacts of declining enrollment, the increasing amount of local property taxes returned to the state annually and shifts in federal funding priorities.

The other portion of the budget, approximately 71% of the Office's budget is restricted for specific purposes or uses. A majority of these restricted funds are generated from service payments from the 31 K-12 school districts in Santa Clara County for important programs such as special education, early education, alternative education, workshops, 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 its districts.

Through partnership, advocacy, and the hard work and expertise of staff, the SCCOE has been awarded a number of grants and contracts for key initiatives such as: Student Support and Professional Development Discretionary Block Grant to support discretionary purposes such as professional development for teachers, teacher recruitment and retention efforts, and career pathways; Bilingual Teacher Professional

Development Program—an agreement with Los Angeles County Office of Education—to support educators seeking to obtain bilingual authorizations/credentials; Bill & Melinda Gates Foundation grant to strengthen the teacher workforce; Children and Youth Behavioral Health Initiative (CYBHI) contract to provide technical support for the School-Linked Partnership and Capacity grants and CYBHI Statewide Multi-Payer Fee Schedule; and other important efforts that align with Santa Clara County Board of Education priorities as well as SCCOE mission and goals.

Highlights for Second Interim:

- Second interim reporting reflects a positive certification, meaning that the SCCOE will meet its financial obligations for the current and two subsequent fiscal years.
- Increased restricted grant and contract revenues of approximately \$2.3M designated solely for specific actions and deliverables after first interim reporting period.

Conclusion: Next Steps

We remain fiscally solvent and committed to strategically aligning resources to maximize student impact while advancing equity, inclusion, and meaningful partnerships across the county. Maintaining this stability requires continued fiscal discipline, data-informed decision-making, and active pursuit of grants, contracts, and partnerships within a complex funding structure comprised of more than 200 restricted sources. In response to ongoing countywide enrollment declines, shifting district service models, evolving grant funding, and economic and legislative uncertainty in California, we are carefully reviewing both operational and program expenditures to ensure alignment with mandated responsibilities and core priorities. These proactive fiscal actions reflect broader local and statewide trends and are necessary to preserve long-term fiscal health, maintain transparency and accountability, and ensure we remain responsive to the evolving needs of students, schools, and communities.

Sincerely,



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

SANTA CLARA COUNTY OFFICE OF EDUCATION

SECOND INTERIM FINANCIAL REPORT

2025-2026

INTRODUCTION

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

The information presented in this document covers the financial and budgetary status of the County Office of Education for the period ending January 31, 2026, and is referred to as the Second Interim Financial Report. The information is used to determine if the county office is able to meet its financial obligations for the remainder of the current fiscal year and the two subsequent fiscal years. Assumptions are used in preparing the Second Interim report and the Multi-Year Projections.

The County School Service Fund (CSSF), which is the Santa Clara County Office of Education's main operating fund, consists of unrestricted and restricted funds. Unrestricted funds are used for a designated purpose and Restricted funds are earmarked for specific purposes that are subject to restrictions imposed by grantors. As of Second Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$58.90 million. Of this amount, \$19.24 million is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$38.45 million is assigned for specific purposes. The remaining unassigned amount is approximately \$1.25 million.

**SECOND INTERIM BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS
FISCAL YEAR 2025-26**

Revenue Assumptions

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

Estimated EL/FRPM/Foster Youth %	85.38%/35.38%
Estimated ADA	120
Base Grant (per ADA)	\$16,951.92
Supplemental / Concentration (per ADA)	\$5,933.17

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

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

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

Estimated EL/FRPM/Foster Youth %	85.38%/35.38%
Estimated ADA	60
Base Grant (per ADA)	\$16,951.92
Supplemental / Concentration (per ADA)	\$5,933.17

5. SCCOE and OYA have elected to receive mandate funding under the Mandated Cost Block Grant and the estimated amount budgeted is \$332,770 for SCCOE and \$11,422 for Opportunity Youth Academy Charter.
6. Interest income is projected to be \$3,500,000.
7. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$33.4K for Alternative Education and approximately \$52K for the OYA.
8. Commencing on FY 2023-24, the County Non-Juvenile Court (Community School) and the Juvenile Court Schools ADA are funded using the “greater of current year, prior year or 3-prior year

average”. The Community School funded ADA is based on current year projections which is at 120 and Court School funded ADA is based on 3-prior year average of 70.99. 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 70.99. The projected 3-year averages for 2026-27 and 2027-28 are lower due to lower projected ADA of 47.

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

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

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

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

Program	2025-26 Second Interim Budget	2026-27 Estimated	2027-28 Estimated
County Community Schools	\$0	\$0	\$0
Juvenile Court Schools	\$2,275,649	\$2,666,015	\$2,842,908
Total Alternative Education	\$2,275,649	\$2,666,015	\$2,842,908
Opportunity Youth Academy Charter	\$839,761	\$843,292	\$843,861

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

Program	2025-26 Second Interim Budget	2026-27 Estimated	2027-28 Estimated
County Community Schools	\$4,455,018	\$4,524,763	\$4,615,455
Juvenile Court Schools	\$2,035,211	\$1,839,314	\$1,700,666
Total Alternative Education	\$6,490,229	\$6,364,077	\$6,316,121
Opportunity Youth Academy Charter	\$4,483,198	\$4,518,073	\$4,563,417

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

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

c. Technology and Data Services Division:

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

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

Expenditure Assumptions

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

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

*On February 6, 2026, the SCCOE and Psychologists and Social Workers Association (PSWA) reached a Tentative Agreement on the negotiations for the 2025-2026 school year. The increases are embedded within the step-and-column structure with an overall average adjustment of approximately 9.85% across the unit.

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

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

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

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

Employer Paid Benefits	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually
Delta Dental Buy Up	\$222.70	\$2,672.40
MES Vision	\$28.03	\$336.36
Life Insurance	\$6.25	\$75.00

The projected cost of employer paid health and welfare benefits is approximately \$25,212 annually per full-time employee.

15. STRS rate remains the same for FY2024-25 to FY2025-26 and the subsequent two fiscal years, at 19.10%. STRS on-behalf has been included in all three fiscal years estimated at \$6.26M annually. STRS rates are based on the School Services of California (SSC) Financial Projection Dartboard.
16. PERS rate is at 26.81% in FY 2025-26 for an estimated cost of approximately \$27.2M. The rate will decrease to 26.40% in FY 2026-27 for an estimated decrease in cost of approximately \$416K, and increase to 26.7% in FY 2027-28 for cost increase of approximately \$508K. PERS rates are based on the School Services of California (SSC) Financial Projection Dartboard.
17. Based upon the latest actuarial study, adequate funding is available to cover Other Post-Employment Benefits (OPEB) costs for FY 2025-26 and therefore is not included in the multiyear projections for FY 2026-27 and FY 2027-28.
18. Estimated OASDI (Social Security), Unemployment Insurance (UI) and Medicare rates remain the same for FY 2025-26 and the two out years at 6.20%, .05% and 1.45%, respectively. Rates are based on the School Services of California (SSC) Financial Projection Dartboard.
19. Worker’s Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Head Start, and Child Development, we allocate a rate of

3.00%. All other low incidence classifications are allocated at a rate of 1.03%. The above rates are included in the budget for FY2025-26 and multiyear projections.

20. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total County School Service Funds unrestricted expenditures. The budgeted contribution is \$4.03M for FY 2025-26 and estimated \$3.88M for FY 2026-27 and \$3.84M for FY 2027-28.
21. The SCCOE’s internal approved FY 2025-26 standard indirect cost rate is 11.22%. The indirect cost rates (ICR) for FY 2025-26 and multiyear projections are as follows:

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

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

22. Basic aid county offices of education are required to return local property taxes to the state under the current Education Code, section 2575(e) and 2578. Total Return of Local Property Taxes remitted to the State Controller to date is \$333,161,507 for fiscal years 2013-2014 through FY 2023-24. The FY 2025-26 estimated local property taxes to be returned to the state is budgeted at \$56.48M, \$56.01M for FY 2026-27 and \$55.24M for FY 2027-28.

Fiscal Year	Return of Local Property Taxes
2013-14	\$12,295,907
2014-15	12,873,350
2015-16	17,459,375
2016-17	22,140,554
2017-18	25,225,094
2018-19	30,723,648
2019-20	35,113,807
2020-21	38,668,925
2021-22	42,600,287
2022-23	48,395,753
2023-24	47,664,807
2024-25 estimate	53,958,022
2025-26 estimate	56,480,111
2026-27 estimate	56,015,931
2027-28 estimate	55,242,511
Total	\$554,858,082

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

23. The Santa Clara County Board of Trustees compensation is \$1,228.63 per month and estimated to increase to \$2,000, effective January 2026, or \$19,371.78 for fiscal year 2025-2026; provided that payment of the increased portion shall be held until resolution of the current collective bargaining impasses. Trustees are also eligible to receive Employer Health and Welfare benefits which are projected to cost \$25,136 per trustee.

Expenditure	2025-26 Second Interim
Governing Board members stipend	\$ 135,602
Student Board Member Stipend	4,800
Maintenance, Operations & Other Support	1,678
Reg Personnel - Clerical	2,190
Other Specialists/Technicians	6,810
Customer Service (Tech/Applications)	5,985
Benefits	66,198
Supplies and Materials	3,190
Travel and Conferences	22,801
Mileage Reimbursement	2,000
Dues and Memberships	22,746
Rents, Leases and Repairs	501
Print Services	1,423
Contracted Services	43,805
Advertising	-
Caterers	5,815
Other operating expenses	761
Total	\$ 326,305

24. Personnel Commission budget for FY 2025-26:

Expenditure	2025-26 Second Interim
Executive Assistant - Classified	\$136,331
Director - Classified	212,325
Other Management - Classified	164,360
Other Specialists/Technicians	291,337
Employee Benefits	428,006
Commissioner Benefits	-
Materials & Supplies	4,899
Travel & Conferences	5,611
Travel Recruitment	500
Mileage Reimbursement	312
Dues & Memberships	4,720
Print Services	2,777
Contract Services - Other	8,439
Commissioner Stipends	-
Advertising	33,336
Caterers	500
Contract Services - Other	3,200
Communications - Postage/Courier	100
Cell Phone Stipend Classified	960
Total	\$1,297,713

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

County School Service Funds Balance/Reserves

- 25. SCCOE’s reserve includes 4% for Economic Uncertainties in the amount of \$19,242,685 in FY 2025-26. Two percent is mandated by the State and an additional 2% per Board Policy #3100.
- 26. Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation, and construction of facilities for SCCOE purposes. This condition has not been met for FY 2025-26 but met in FY 2026-27 and FY 2027-28 for approximately \$1.2M each year.
- 27. The \$200K reserve for the Board’s Legal Fees Designation is included in the FY 2025-26 budget and as an assignment of \$176k in FY 2026-27 and FY 2027-28.
- 28. Estimated election cost of \$1.6M is included in FY2026-27 projections.

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

	First Interim Budget 10/31/2025 (A)	Second Interim Budget 01/31/2026 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 107,632,256	\$ 107,942,206	\$ 309,950
Federal Revenues	-	-	-
Other State Revenues	650,461	650,461	-
Local Revenues	17,745,425	17,789,311	43,886
TOTAL REVENUES	126,028,142	126,381,978	353,836
B) EXPENDITURES			
Certificated Salaries	13,474,437	12,514,740	(959,697)
Classified Salaries	37,634,079	37,203,977	(430,102)
Employee Benefits	25,124,339	24,669,800	(454,539)
Books and Supplies	3,191,545	3,183,258	(8,287)
Services and Operating Expenses	18,660,876	19,328,393	667,517
Capital Outlay	3,337,707	3,274,943	(62,764)
Other Outgo	56,121,675	56,480,111	358,436
Direct Support/Indirect Costs	(21,402,655)	(22,126,459)	(723,804)
TOTAL EXPENDITURES	136,142,003	134,528,763	(1,613,240)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(10,113,861)	(8,146,785)	1,967,076
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	-	-	-
Contributions	(1,902,306)	(1,902,306)	-
TOTAL OTHER FINANCING SOURCES/USES	(1,902,306)	(1,902,306)	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	(12,016,167)	(10,049,091)	1,967,076
F) BEGINNING FUND BALANCE	40,026,468	40,026,468	-
G) ENDING FUND BALANCE	\$ 28,010,301	\$ 29,977,377	\$ 1,967,076

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

	First Interim Budget 10/31/2025 (A)	Second Interim Budget 01/31/2026 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned			
Board Designation (Legal)	-	-	-
Deferred Maintenance	-	-	-
Facilities	954,625	1,736,570	781,945
Technology & Data Services	5,365,479	5,378,204	12,725
Leave Liability	2,344,241	2,344,241	-
Carryover Unspent Funds	-	-	-
Total Designations	8,689,345	9,484,015	794,670
b) Reserve:			
State Mandated Reserve	9,306,628	9,621,342	314,714
Board Maintained Reserve	9,306,629	9,621,343	314,714
Undesignated Reserve	707,699	1,250,677	542,978
Total Reserve (\$)	19,320,956	20,493,362	1,172,406
Total Reserve (%)	4.15%	4.26%	0.11%
ENDING FUND BALANCE (a + b)	\$ 28,010,301	\$ 29,977,377	\$ 1,967,076

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

	First Interim Budget 10/31/2025 (A)	Second Interim Budget 01/31/2026 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
State Aid	\$ 11,584,402	\$ 11,584,402	\$ -
Education Protection Account (EPA)	85,400	85,400	-
Property Taxes	251,217,566	252,036,331	818,765
Property Taxes Transfer SELPA	(155,255,112)	(155,763,927)	(508,815)
TOTAL LCFF SOURCES	107,632,256	107,942,206	309,950
B) FEDERAL REVENUES			
All Other Federal Revenue	-	-	-
TOTAL FEDERAL REVENUES	-	-	-
C) STATE REVENUES			
Mandated Cost Block Grant & Reimbursement	344,192	344,192	-
State Lottery Revenue	223,269	223,269	-
All Other State Revenue	83,000	83,000	-
TOTAL STATE REVENUES	650,461	650,461	-
D) LOCAL REVENUES			
Interest Income	3,500,000	3,500,000	-
Interagency Services	6,258,396	6,271,121	12,725
Tuition	1,361,000	1,361,000	-
All Other Fees & Contract	2,610,428	2,637,017	26,589
All Other Sales	185,861	185,861	-
All Other Local Revenues	3,829,740	3,834,312	4,572
TOTAL LOCAL REVENUES	17,745,425	17,789,311	43,886
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$ 126,028,142	\$ 126,381,978	\$ 353,836

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

	First Interim Budget 10/31/2025 (A)	Second Interim Budget 01/31/2026 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 108,887,826	\$ 109,433,060	\$ 545,234
Federal Revenues	63,235,735	63,258,137	22,402
Other State Revenues	40,548,002	42,281,393	1,733,391
Local Revenues	76,268,107	89,265,019	12,996,912
TOTAL REVENUES	288,939,670	304,237,609	15,297,939
B) EXPENDITURES			
Certificated Salaries	53,877,794	55,317,672	1,439,878
Classified Salaries	64,159,721	65,478,716	1,318,995
Employee Benefits	68,015,750	68,877,756	862,006
Books and Supplies	13,775,334	13,260,144	(515,190)
Services and Operating Expenses	91,371,188	101,599,812	10,228,624
Capital Outlay	11,684,999	11,559,913	(125,086)
Other Outgo	6,055,614	9,513,193	3,457,579
Direct Support/Indirect Costs	20,249,026	20,931,153	682,127
TOTAL EXPENDITURES	329,189,426	346,538,359	17,348,933
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(40,249,756)	(42,300,750)	(2,050,994)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer out	-	-	-
Transfers In	-	114,816	114,816
Contributions/Flexibility Transfers	1,902,306	1,902,306	-
TOTAL OTHER FINANCING SOURCES/USES	1,902,306	2,017,122	114,816
E) NET INCREASE (DECREASE) IN FUND BALANCE	(38,347,450)	(40,283,628)	(1,936,178)
F) BEGINNING FUND BALANCE	69,209,890	69,209,890	-
G) ENDING FUND BALANCE	30,862,440	28,926,262	(1,936,178)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
All Others	-	-	-
Total Assignments	-	-	-
b) Restricted:			
Carryover of Unspent Funds	30,862,440	28,926,262	(1,936,178)
ENDING FUND BALANCE (A + B)	\$ 30,862,440	\$ 28,926,262	\$ (1,936,178)

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

Resource Code	Description	First Interim Budget 10/31/2025 (A)	Second Interim Budget 01/31/2026 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES				
6500	Special Ed: Special Education Apportionment	\$ 108,887,826	\$ 109,433,060	\$ 545,234
TOTAL LCFF SOURCES		108,887,826	109,433,060	545,234
B) FEDERAL REVENUES				
3010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	866,758	847,266	(19,492)
3025	ESEA (ESSA): Title I, Part D, Subpart 2, Local Delinquent Programs	668,058	712,801	44,743
3060	SEA (ESSA): Title I, Part C, Migrant Ed	7,977,419	7,977,419	-
3182	ESEA: ESSA School Improvement (CSI) Funding for LEAs	1,586,014	1,586,014	-
3183	ESEA: ESSA School Improvement (CSI) funding for COEs Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section	450,622	450,622	-
3310	611	1,768,213	1,774,141	5,928
3315	Special Ed: IDEA Preschool Grants, Part B, Section 619	25,053	25,053	-
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	10,902	10,902	-
3385	Special Education: Early Intervention Grants	813,981	813,981	-
3395	Special Ed: Alternate Dispute Resolution, Part B, Sec 611	78,346	78,346	-
4035	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment	65,432	65,414	(18)
4127	Grants	96,514	99,031	2,517
4203	ESEA (ESSA) : Title III, English Learner Student Program	143,346	133,043	(10,303)
4204	ESEA (ESSA): Title III, Technical Assistance	34,603	34,603	-
4610	Public Charter Schools Grant Program	110,000	110,000	-
5210	Head Start Program	29,455,208	29,455,208	-
5220	Early Head Start	8,200,891	8,200,891	-
5222	Early Head Start - Child Care Partners (CCP)	5,865,860	5,865,860	-
5630	ESEA (ESSA): Education for Homeless Children and Youth Student and Professional Learning to Advance Stewardship for H2O!	254,060	253,087	(973)
5819	(SPLASH!)	149,360	149,360	-
5822	School-Based Mental Health (SBMH) Services	1,725,049	1,725,049	-
5824	Mental Health Service Professional Demonstration (MHSPD) Grant	1,013,388	1,013,388	-
5829	SCCOE Digital Equity	422,931	422,931	-
5831	Education, Innovation & Research Grant	1,453,727	1,453,727	-
TOTAL FEDERAL REVENUES		63,235,735	63,258,137	22,402
C) STATE REVENUES				
6018	Student Support and Enrichment Block Grant Student Support and Professional Development Discretionary Block Grant	681,000	681,000	-
6019	(SSPDBG)	-	339,189	339,189
6054	Universal Prekinder (UPK) Planning & Implementation Grant	1,105,498	1,105,498	-
6128	Inclusive Early Education Expansion (IEEP) Grant	525,941	525,941	-
6300	State Lottery - Restricted: Instructional Materials California Community Schools Partnership Program (CCSPP) Technical	96,358	96,358	-
6334	Assistance Center	1,885,158	1,885,158	-
6388	K- 12 Strong Workforce Program	355,617	355,617	-
6500	Special Ed: Special Education Apportionment	2,612,180	2,590,354	(21,826)
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	4,179,217	4,179,217	-
6520	Special Ed: Project Workability I	135,225	135,225	-
6545	Special Education Resource Leads	750,000	750,000	-
6546	State Mental Health-Related Services	89,513	89,513	-
6680	Tobacco Use Prevention Education (TUPE): COE Administration Grants Tobacco Use Prevention Education (TUPE) (Prop.56): COE Technical	-	45,491	45,491
6685	Assistance Grants	-	47,157	47,157
6690	Tobacco Use Prevention Education (TUPE): Grades 6-12 Tobacco-Use Prevention Education: Grades 6-12 Tier 2 Local Assistance	12,000	44,000	32,000
6695	(Prop 56)	908,901	824,040	(84,861)
6770	Proposition 28: Arts & Music in Schools	219,562	219,562	-
7339	Dual Enrollment Opportunities	-	100,000	100,000
7366	Foster Youth Services Coordinating Program	491,826	548,795	56,969
7415	Classified School Employee Summer Assistance Program (CSESAP)	379,297	379,297	-
7435	Learning Recovery Emergency Block Grant	-	72,511	72,511

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

Resource Code	Description	First Interim Budget 10/31/2025 (A)	Second Interim Budget 01/31/2026 (B)	Increase/ (Decrease) (C = B - A)
STATE REVENUES CONTINUED				
7505	Geographic Lead Agency Program	696,096	696,096	-
7690	STRS On-Behalf Pension Contributions	6,260,530	6,260,530	-
7810	California Serves Program	16,957	16,957	-
7811	Certified Wellness Coach Employer Support Grant Program	413,810	413,810	-
California Apprenticeship Initiative New and Innovative Grant Program (CAI Program) - Classified School Employees Teacher Credentialing Program				
7815	Program) - Classified School Employees Teacher Credentialing Program	120,000	120,000	-
7817	Teacher Residency Capacity Grants Program	65,836	65,836	-
7819	Classified School Employee Teacher Credentialing Program	1,200,000	1,200,000	-
7820	Lead Local Educational Agency Medi-Cal Billing Option Program Specialist	250,000	250,000	-
7821	Classified School Employee Teacher Credentialing Program	1,200,000	1,200,000	-
7822	Teacher Residency Implementation and Expansion Grant	5,290,351	5,290,351	-
7823	Statewide Residency Technical Assistance Center Grant	2,457,807	2,457,807	-
7824	CAI Program - Social & Human Service Assistants Pathway	23,432	23,432	-
7825	CAI Program - Childcare Workers Pathway	35,877	35,877	-
CAI Program - Special Education Teachers, Kindergarten and Elementary School Pathway				
7826	School Pathway	35,470	35,470	-
CAI Program - Substance Abuse, Behavioral Disorder, and Mental Health Counselors Pathway				
7828	Counselors Pathway	54,101	54,101	-
7832	Integrated Data for Student Mental Health Support	4,677,242	4,677,242	-
7833	Teacher Residency Capacity Grant (Round 4)	184,164	184,164	-
7834	School Counselor Residency Capacity Grant (Round 2)	212,055	212,055	-
7835	Teacher Residency Capacity Grant (Round 5)	185,081	185,081	-
7836	School Counselor Residency Capacity Grant (Round 3)	40,831	40,831	-
7837	CAI Program - Wellness Coach Pre-Apprenticeship	135,000	135,000	-
7838	CAI Program - Education Administrators, Elementary and Secondary School	540,000	540,000	-
7839	CAI Program - Special Education Teacher Apprenticeship	695,657	695,657	-
7841	Computer Science Supplementary Authorization Incentive Grant Program	50,000	50,000	-
7842	School Counselor Residency Implementation Grant	1,000,000	2,000,000	1,000,000
7843	Ending California's Tobacco Epidemic in Every Community	280,412	280,412	-
7845	County Office of Education Regional English Learner Specialists Agreement	-	146,761	146,761
TOTAL STATE REVENUES		40,548,002	42,281,393	1,733,391
D) OTHER LOCAL REVENUE				
6500	Special Ed: Special Education Apportionment	25,725,874	25,260,150	(465,724)
9010	Redevelopment Agency Fund (RDA)	5,942,184	5,942,184	-
9013	California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE)	24,400	24,400	-
9103	Walden West - Special Events	6,250	6,250	-
9111	Applicant Fingerprint Services	59,469	59,469	-
9114	Office of the Superintendent Contract	-	3,000	3,000
9118	Walden West	4,288,359	4,288,359	-
9122	SELPA Workshop Fees	12,000	12,000	-
9123	Inclusion Collaborative Service Fee	500,000	500,000	-
9127	Visual and Performing Arts (VAPA) Internal Service Fees	4,000	4,000	-
9136	California Preschool Instructional Network (CPIN) Service Fee	98,550	98,550	-
9139	Inclusion Collaborative Conference Fee	137,260	22,500	(114,760)
9141	Educator Preparation Programs - Credentialing Program Fee	3,927,650	3,927,650	-
9143	Multilingual & Humanities Education	159,671	159,671	-
9144	Integrated STEAM (iSTEAM)	227,009	245,753	18,744
9155	School Health Demonstration Project Technical Assistance	3,020,859	3,020,859	-
9158	San Diego COE Contract:SELPA High Quality IEP	25,000	25,000	-
9159	Statewide Residency Technical Assistance Center (SRTAC) Events	44,670	44,670	-
9160	School Climate, Leadership & Instructional Services - Sponsorships & Events	-	8,500	8,500
9300	Go Kids Trauma Informed Care (TIC) Training & Provider Cafés	33,017	33,017	-
9336	Catalyst Project - High Road to Early Childhood Education Consortium	1,396,743	1,396,743	-
9338	Tides Center Early Care and Education Pathways to Success	-	66,846	66,846
9354	State Preschool Quality Rating & Improvement System (QRIS) Grant	385,344	385,344	-

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

Resource Code	Description	First Interim Budget 10/31/2025 (A)	Second Interim Budget 01/31/2026 (B)	Increase/ (Decrease) (C = B - A)
OTHER LOCAL REVENUE CONTINUED				
9355	Registered Apprenticeship Programs (RAPs) in PK12 Teaching	75,000	75,000	-
9364	Child Care Planning and Support - Fees for Services West-Valley Mission Community College District Community of Practice	5,352	5,352	-
9374	Workshops California County Superintendents Statewide Arts Initiative—Supplemental	-	82,255	82,255
9376	Hewlett Funding Classified School Employees Teacher Credentialing Program (CPIN) Region 5	12,000	12,000	-
9386	Trainings	473,794	473,794	-
9401	Go Kids Inc California State Preschool Contract/grant (CSPP)	9,600	9,600	-
9402	Early Math	965	965	-
9405	California Department of Justice Tobacco Grant Program	508,869	508,869	-
9408	Foster Youth Education Services The William and Flora Hewlett Foundation Artspiration Countywide Arts	1,263,875	1,249,730	(14,145)
9420	Education Initiative	133,000	133,000	-
9424	Santa Clara County Board of Supervisors Food Security Fund for Schools	791,639	791,639	-
9426	Santa Clara County Emergency Child Care Bridge Program Santa Clara County Behavioral Health & Mental Health Student Services	150,000	150,000	-
9429	Agreement	1,610,020	1,610,020	-
9430	Silicon Valley Creates - ArtsEdConnect Educator Grant Program	125,734	125,734	-
9435	Santa Clara County Foster Youth Education Services Agreement Silicon Valley Community Foundation (SVCF) - Stipends for Local early	1,230,001	1,244,146	14,145
9441	Education Planning Council Members	9,432	9,432	-
9442	Medi-Cal Billing Option	5,552,067	10,092,188	4,540,121
9444	California ChildCare Resources & Referral Network	2,548	2,548	-
9449	SVCF Childcare Portal Grant	95,452	95,452	-
9451	SVCF Steps to Success Grant	41,238	41,238	-
9454	Child Care Resource Center - Parent Cafés Training Agreement	12,762	12,762	-
9459	San José Public Library Foundation - SJ Learns Grant Program	200,000	200,000	-
California Integrated Service Project (CA-ISP) Scaling Up Multi-Tiered System				
9464	of Support (MTSS) Statewide (SUMS) Partner Entity Grant	448,998	448,998	-
9470	California Collaborative for Learning Acceleration (CCLA)	5,489,299	5,489,299	-
9471	School Behavioral Health Incentive Program (SBHIP) - Anthem	572,034	572,034	-
9472	SUMS Partner Entity Region 4	219,357	219,357	-
9473	SUMS Partner Entity Region 5	219,350	219,350	-
9474	The William & Flora Hewlett Foundation - Artspiration 2022-0074 Grant School Behavioral Health Incentive Program (SBHIP) - Santa Clara Family	6,318	6,318	-
9475	Health Plan	-	1,124,195	1,124,195
9480	Santa Clara County Schooled Linked Services Initiative	100,000	100,000	-
9481	Santa Clara County College Liaison Agreement	316,798	316,798	-
9489	California SUMS Phase 3	18,364	18,364	-
9491	Santa Clara County Career Technical Education	599,502	599,502	-
9492	Educational Program Reentry Clients	230,579	230,579	-
9493	Healthy Drinks Healthy Futures Grant	10,781	10,792	11
9496	Placer County Office of Education - California Coalition for Inclusive Learning Bill & Melinda Gates Foundation - Support for California Statewide	53,000	125,462	72,462
9500	Residency Technical Assistance Center	-	344,000	344,000
9501	California Early Childhood Special Education Network Contract	26,500	26,500	-
9503	Simplified Acquisition Proposal	104,440	104,440	-
Children & Youth Behavioral Health Initiative (CYBHI) School-Linked				
9508	Partnerships and Capacity Grants - Statewide Technical Assistance	3,699,775	3,699,775	-
9509	Heluna Health - California Youth Behavior Health Initiative	805,486	805,486	-
9510	Hmong History and Cultural Studies Model Curriculum Educator Workforce Investment Grant (EWIG): Effective language	218,938	218,938	-
9512	Acquisition Programs (ELAP) Literacy Coaches and Reading Specialists Educator Training (LCRSET)	126,982	126,982	-
9513	Regional Hub	572,782	572,782	-
9514	Ten Strands Agreement-Climate Literacy Math, Science & Computer Science Professional Development Services	36,652	36,652	-
9515	Agreement	181,416	181,416	-

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

Resource Code	Description	First Interim Budget 10/31/2025 (A)	Second Interim Budget 01/31/2026 (B)	Increase/ (Decrease) (C = B - A)
OTHER LOCAL REVENUE CONTINUED				
	Children & Youth Behavioral Health Initiative (CYBHI) School-Linked			
9516	Partnerships and Capacity Grants	1,382,025	7,283,287	5,901,262
9518	Valley Health Foundation - School Based Wellness Centers	295,992	295,992	-
9519	California Collaborative for Educational Excellence (CCEE) Agreement	128,585	128,585	-
9524	First 5 Santa Clara County Teacher Apprenticeship	695	695	-
	Los Angeles County Office of Education - Bilingual Teacher Professional			
9525	Development Program	-	100,000	100,000
9527	Count Play Explore (CPE) Grant	164,793	164,793	-
9528	Silicon Valley Community Foundation - Feasibility Study	8,500	8,500	-
	Adverse Childhood Experiences (ACEs) Aware Family Resilience Network			
9530	(UCAAN) Cohort 2	200,000	200,000	-
	Children & Youth Behavioral Health Initiative (CYBHI) School-Linked			
9531	Partnerships and Capacity Grants - Regional COE	-	710,000	710,000
	Mathematics Professional Learning Partnership (MPLP) Grant - Service			
9532	Region Co-Lead	240,000	240,000	-
	Mathematics Professional Learning Partnership (MPLP) Grant - Steering			
9533	Committee	200,000	200,000	-
	Santa Clara County Behavioral Health & Behavioral Health Student Services			
9534	004 Grant	1,152,598	1,152,598	-
9535	SCCOE Billing Consortium	-	605,000	605,000
9917	Seeds Visitation/Chandler Donations	454	454	-
9921	Teacher Recognition Day Donations	15,250	15,250	-
9925	Inclusion Collaborative Donations	100,000	100,000	-
9941	Opportunity Youth Academy Donations	-	1,000	1,000
9944	Special Education Donations	207	207	-
TOTAL LOCAL REVENUES		76,268,107	89,265,019	12,996,912
TOTAL RESTRICTED PROGRAM REVENUES		\$ 288,939,670	\$ 304,237,609	\$ 15,297,939

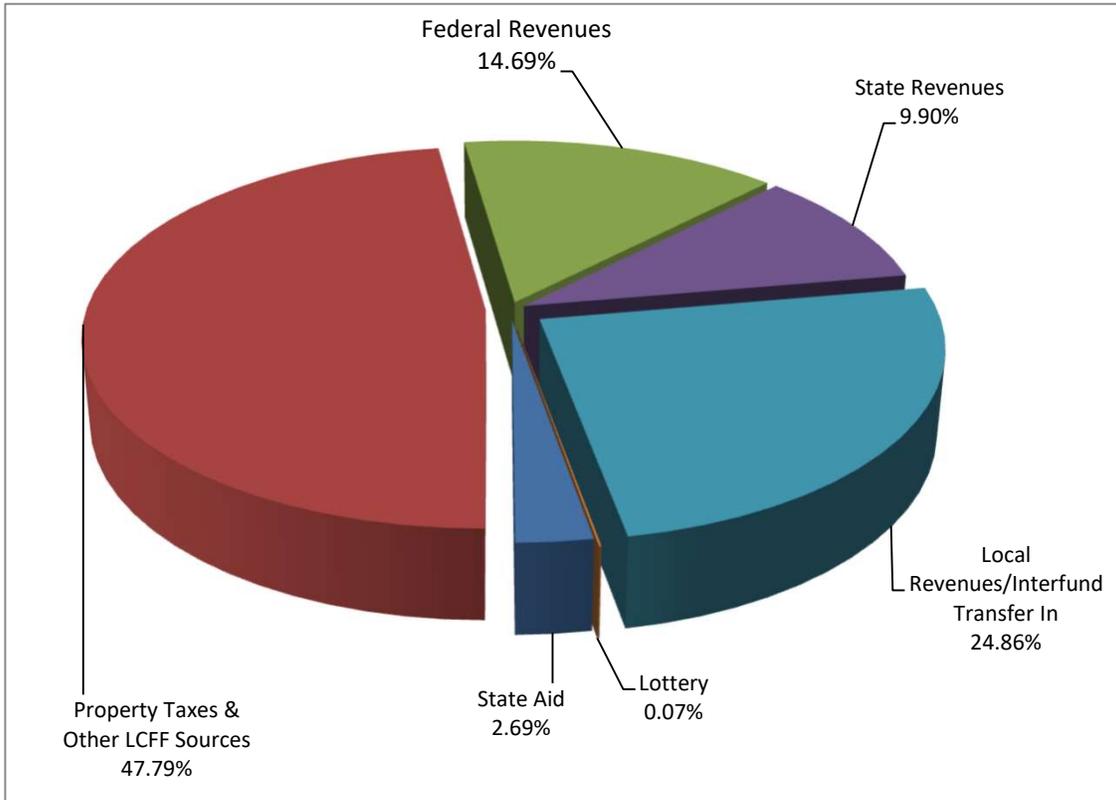
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2025-26 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2025 (A)	Second Interim Budget 01/31/2026 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 216,520,082	\$ 217,375,266	\$ 855,184
Federal Revenues	63,235,735	63,258,137	22,402
Other State Revenues	41,198,463	42,931,854	1,733,391
Local Revenues	94,013,532	107,054,330	13,040,798
TOTAL REVENUES	414,967,812	430,619,587	15,651,775
B) EXPENDITURES			
Certificated Salaries	67,352,231	67,832,412	480,181
Classified Salaries	101,793,800	102,682,693	888,893
Employee Benefits	93,140,089	93,547,556	407,467
Books and Supplies	16,966,879	16,443,402	(523,477)
Services and Operating Expenses	110,032,064	120,928,205	10,896,141
Capital Outlay	15,022,706	14,834,856	(187,850)
Other Outgo	62,177,289	65,993,304	3,816,015
Direct Support/Indirect Costs	(1,153,629)	(1,195,306)	(41,677)
TOTAL EXPENDITURES	465,331,429	481,067,122	15,735,693
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(50,363,617)	(50,447,535)	(83,918)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	114,816	114,816
Interfund Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	114,816	114,816
E) NET INCREASE (DECREASE) IN FUND BALANCE	(50,363,617)	(50,332,719)	30,898
F) BEGINNING FUND BALANCE	109,236,359	109,236,359	-
G) ENDING FUND BALANCE	\$ 58,872,742	\$ 58,903,640	\$ 30,898

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

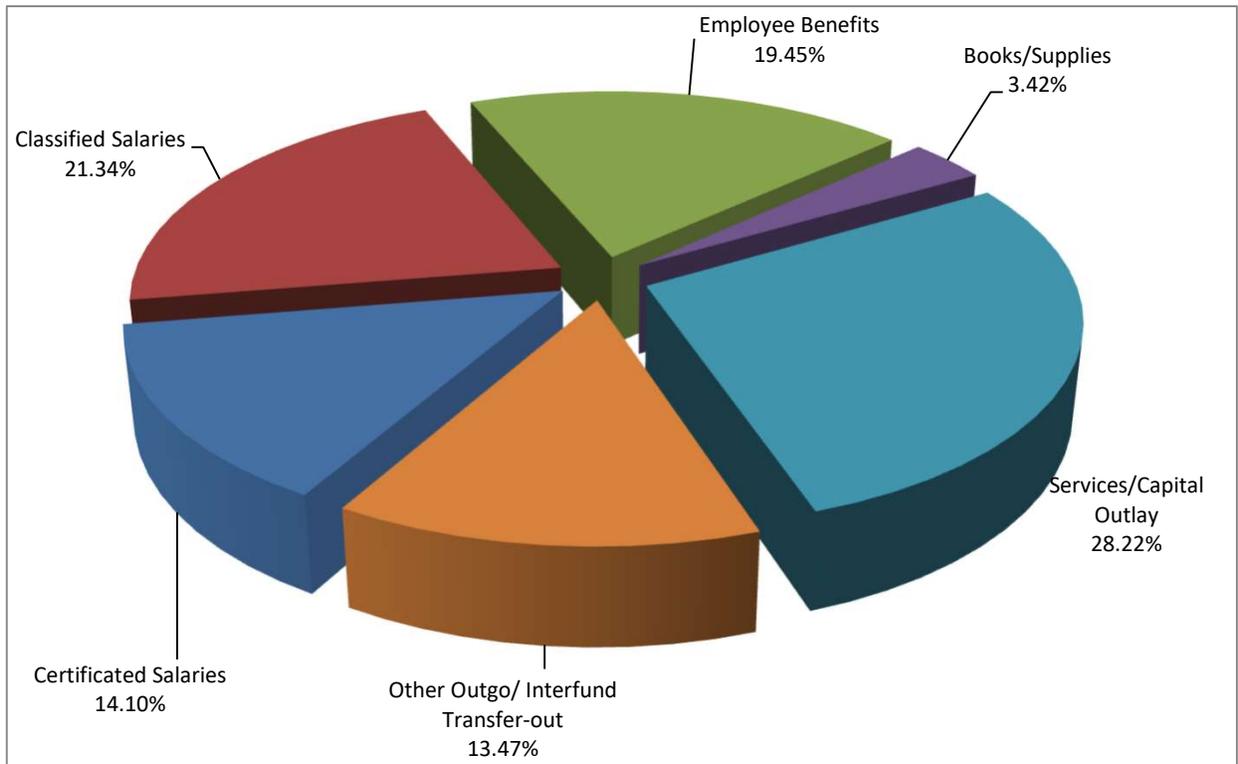
	First Interim Budget 10/31/2025 (A)	Second Interim Budget 01/31/2026 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	30,862,440	28,926,262	(1,936,178)
c) Assigned			
Board Designation (Legal)	-	-	-
Deferred Maintenance	-	-	-
Facilities	954,625	1,736,570	781,945
Technology & Data Services	5,365,479	5,378,204	12,725
Leave Liability	2,344,241	2,344,241	-
Carryover Unspent Funds	-	-	-
Total Designations (a+b+c)	39,551,785	38,410,277	(1,141,508)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	9,306,628	9,621,342	314,714
Board Maintained Reserve	9,306,630	9,621,343	314,713
e) Unassigned/Undesignated Amount	707,698	1,250,677	542,979
Total Reserve (\$)	19,320,956	20,493,362	1,172,406
Total Reserve (%)	4.15%	4.26%	0.11%
ENDING FUND BALANCE (a thru e)	\$ 58,872,742	\$ 58,903,640	\$ 30,898

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



Revenue Category	2025-26 Second Interim Budget	% of Total
State Aid	\$ 11,584,402	2.69%
Property Taxes & Other LCFF Sources	205,790,864	47.79%
Federal Revenues	63,258,137	14.69%
State Revenues	42,612,227	9.90%
Local Revenues/Interfund Transfer In	107,054,330	24.86%
Lottery	319,627	0.07%
Total Revenue	\$ 430,619,587	100.00%

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



Expenditures Category	2025-26 Second Interim	
	Budget	% of Total
Certificated Salaries	\$ 67,832,412	14.10%
Classified Salaries	102,682,693	21.34%
Employee Benefits	93,547,556	19.45%
Sub-total Salaries & Benefits	264,062,661	54.89%
Books/Supplies	16,443,402	3.42%
Services/Capital Outlay	135,763,061	28.22%
Other Outgo/ Interfund Transfer-out	64,797,998	13.47%
Total Expenditures	\$ 481,067,122	100.00%

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

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

Resource Code	Description	First interim (\$)	Second Interim (\$)	Changes (\$)
FEDERAL RESOURCE				
3010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	202,837	202,837	-
3025	ESEA (ESSA): Title I, Part D, Subpart 2, Local Delinquent Programs	248,058	248,058	-
3182	ESEA: ESSA School Improvement (CSI) Funding for LEAs	1,586,014	1,586,014	-
3183	ESEA: ESSA School Improvement (CSI) funding for COEs	450,622	450,622	-
3310	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	11,943	11,943	-
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	5,420	5,420	-
3395	Special Ed: Alternate Dispute Resolution, Part B, Sec 611	63,189	63,189	-
4035	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	39,425	39,425	-
4127	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	43,514	43,826	312
4203	ESEA (ESSA) : Title III, English Learner Student Program	88,346	88,692	346
4204	ESEA (ESSA): Title III, Technical Assistance	34,603	34,603	-
5210	Head Start Program	1,458,419	1,458,419	-
5220	Early Head Start	2,623,101	2,623,101	-
5222	Early Head Start - Child Care Partners (CCP)	1,365,582	1,365,582	-
5819	Student and Professional Learning to Advance Stewardship for H2O! (SPLASH!)	149,360	149,360	-
5822	School-Based Mental Health (SBMH) Services	1,725,049	1,725,049	-
5824	Mental Health Service Professional Demonstration (MHSPD) Grant	1,013,388	1,013,388	-
5829	SCCOE Digital Equity	422,931	422,931	-
5831	Education, Innovation & Research Grant	654,592	654,592	-
TOTAL FEDERAL RESOURCE		12,186,393	12,187,051	658
STATE RESOURCE				
6054	Universal Prekinder (UPK) Planning & Implementation Gran	1,105,498	1,105,498	-
6128	Inclusive Early Education Expansion (IEEP) Grant	160,948	160,948	-
6388	K- 12 Strong Workforce Program	355,617	355,617	-
6690	Tobacco Use Prevention Education (TUPE): Grades 6-12	-	32,000	32,000
	Tobacco-Use Prevention Education: Grades 6-12 Local Assistance (Prop			
6695	56)	134,772	134,772	-
7505	Geographic Lead Agency Program	199,220	199,220	-
7810	California Serves Program	16,957	16,957	-
7811	Certified Wellness Coach Employer Support Grant Program	413,810	413,810	-
	California Apprenticeship Initiative New and Innovative Grant Program (CAI			
7815	Program) - Classified School Employees Teacher Credentialing Program	120,000	120,000	-
7817	Teacher Residency Capacity Grants Program	65,836	65,836	-
7822	Teacher Residency Implementation and Expansion Grant	3,690,351	3,690,351	-
7823	Statewide Residency Technical Assistance Center Grant	2,457,807	2,457,807	-
7824	CAI Program - Social & Human Service Assistants Pathway	23,432	23,432	-
7825	CAI Program - Childcare Workers Pathway	35,877	35,877	-
	CAI Program - Special Education Teachers, Kindergarten and Elementary School			
7826	Pathway	35,470	35,470	-
	CAI Program - Substance Abuse, Behavioral Disorder, and Mental Health			
7828	Counselors Pathway	54,101	54,101	-
7832	Integrated Data for Student Mental Health Support	4,677,242	4,677,242	-
7833	Teacher Residency Capacity Grant (Round 4)	184,164	184,164	-
7834	School Counselor Residency Capacity Grant (Round 2)	212,055	212,055	-
7835	Teacher Residency Capacity Grant (Round 5)	185,081	185,081	-
7836	School Counselor Residency Capacity Grant (Round 3)	40,831	40,831	-
7837	CAI Program - Wellness Coach Pre-Apprenticeship	135,000	135,000	-
7838	CAI Program - Education Administrators, Elementary and Secondary School	270,000	270,000	-
7839	CAI Program - Special Education Teacher Apprenticeship	320,657	320,657	-
7841	Computer Science Supplementary Authorization Incentive Grant Program	50,000	50,000	-
7842	School Counselor Residency Implementation Grant	1,000,000	1,000,000	-
TOTAL STATE RESOURCE		15,944,726	15,976,726	32,000
LOCAL RESOURCE				
9013	California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE)	24,400	24,400	-
9155	School Health Demonstration Project Technical Assistance	3,020,859	3,020,859	-
9300	Go Kids Trauma Informed Care (TIC) Training & Provider Cafés	33,017	33,017	-
9336	Catalyst Project - High Road to Early Childhood Education Consortium	1,396,743	1,396,743	-
9354	State Preschool Quality Rating & Improvement System (QRIS) Grant	385,344	385,344	-
9355	Registered Apprenticeship Programs (RAPs) in PK12 Teaching	75,000	75,000	-

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

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

Resource Code	Description	First interim (\$)	Second Interim (\$)	Changes (\$)
LOCAL RESOURCE CONTINUED				
	West-Valley Mission Community College District Community of Practice			
9374	Workshops		82,255	82,255
	Classified School Employees Teacher Credentialing Program (CPIN) Region 5			
9386	Trainings	70,937	70,937	-
9402	Early Math	965	965	-
9408	Foster Youth Education Services	61,768	61,768	-
9424	Santa Clara County Board of Supervisors Food Security Fund for Schools	791,639	791,639	-
	Santa Clara County Behavioral Health & Mental Health Student Services			
9429	Agreement	1,610,020	1,610,020	-
9430	Silicon Valley Creates - ArtsEdConnect Educator Grant Program	24,151	24,151	-
9435	Santa Clara County Foster Youth Education Services Agreement	116,324	116,324	-
	Silicon Valley Community Foundation (SVCF) - Stipends for Local early			
9441	Education Planning Council Members	9,432	9,432	-
9444	California ChildCare Resources & Referral Network	1,548	1,548	-
9449	SVCF Childcare Portal Grant	95,452	95,452	-
9451	SVCF Steps to Success Grant	6,238	6,238	-
9454	Child Care Resource Center - Parent Cafés Training Agreement	12,762	12,762	-
	California Integrated Service Project (CA-ISP) Scaling Up Multi-Tiered System of			
9464	Support (MTSS) Statewide (SUMS) Partner Entity Grant	448,998	448,998	-
9471	School Behavioral Health Incentive Program (SBHIP) - Anthem	572,034	572,034	-
9472	SUMS Partner Entity Region 4	154,357	154,357	-
9473	SUMS Partner Entity Region 5	154,350	154,350	-
9474	The William & Flora Hewlett Foundation - Artspiration 2022-0074 Grant	6,318	6,318	-
	School Behavioral Health Incentive Program (SBHIP) - Santa Clara Family			
9475	Health Plan		1,124,195	1,124,195
9489	California SUMS Phase 3	18,364	18,364	-
9493	Healthy Drinks Healthy Futures Grant	10,781	10,792	11
9503	Simplified Acquisition Proposal	104,440	104,440	-
	Children & Youth Behavioral Health Initiative (CYBHI) School-Linked			
9508	Partnerships and Capacity Grants - Statewide Technical Assistance	1,112,420	1,112,420	-
9509	Heluna Health - California Youth Behavior Health Initiative	805,486	805,486	-
9510	Hmong History and Cultural Studies Model Curriculum	218,938	218,938	-
	Educator Workforce Investment Grant (EWIG): Effective language Acquisition			
9512	Programs (ELAP)	126,982	126,982	-
	Literacy Coaches and Reading Specialists Educator Training (LCRSET) Regional			
9513	Hub	322,782	322,782	-
9514	Ten Strands Agreement-Climate Literacy	36,652	36,652	-
	Math, Science & Computer Science Professional Development Services			
9515	Agreement	71,672	71,672	-
	Children & Youth Behavioral Health Initiative (CYBHI) School-Linked			
9516	Partnerships and Capacity Grants		3,409,312	3,409,312
9518	Valley Health Foundation - School Based Wellness Centers	295,992	295,992	-
	California Collaborative for			
9519	Educational Excellence (CCEE) Agreement	128,585	128,585	-
9524	First 5 Santa Clara County Teacher Apprenticeship	695	695	-
9527	Count Play Explore (CPE) Grant	54,993	54,993	-
	Adverse Childhood Experiences (ACEs) Aware Family Resilience Network			
9530	(UCAAN) Cohort 2	200,000	200,000	-
TOTAL LOCAL RESOURCE		12,581,438	17,197,211	4,615,773
TOTAL CARRYOVER REVENUES		\$ 40,712,557	\$ 45,360,988	\$ 4,648,431

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

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

Resource Code	Description	First interim (\$)	Second interim (\$)	Changes (\$)
UNRESTRICTED RESOURCE				
0014	Deferred Maintenance	87,357	87,357	-
0104	Children & Youth Behavioral Health Initiative (CYBHI) Fee Schedule	20,417	20,417	-
0241	LCFF - Alternative Education Court Schools	162,414	162,414	-
0242	LCFF - Alternative Education Community Schools	401,005	401,005	-
0688	Differentiated Assistance	4,146,818	4,146,818	-
Various	Technology & Data Services	5,199,904	4,712,267	(487,637)
0882	Medi-Cal Administrative Activities	414,819	414,819	-
1100	State Lottery - Unrestricted	103,994	103,994	-
Various	Other Unrestricted	1,479,439	-	(1,479,439)
TOTAL UNRESTRICTED RESOURCE		12,016,167	10,049,091	(1,967,076)
RESTRICTED RESOURCE				
STATE RESOURCE				
6018	Student Support and Enrichment Block Grant	803,373	803,373	-
6266	Educator Effectiveness Block Grant	9,803	9,803	-
6300	State Lottery - Restricted: Instructional Materials	95,678	95,678	-
6318	Antibias Education Grant	15,602	15,602	-
6332	California Community Schools Partnership Program (CCSPP): Implementation Grant	3,063,881	3,086,203	22,322
6333	CCSPP: Coordination Grant	536,482	536,482	-
6500	Special Ed: Special Education Apportionment	196,008	196,008	-
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	106,142	106,142	-
6546	State Mental Health-Related Services	48,897	48,897	-
6620	Reversing Opioid Overdoses	230,004	230,004	-
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	243,540	243,540	-
6770	Proposition 28: Arts & Music in Schools	416,620	416,620	-
7311	Classified School Employee Professional Development Block Grant	164,562	164,562	-
7339	Dual Enrollment Opportunities	82,299	82,299	-
7399	LCFF Equity Multiplier (SB114)	927,174	927,174	-
7412	A-G Access/Success Grant	117,288	117,288	-
7413	A-G Learning Loss Mitigation Grant	84,949	84,949	-
7415	Classified School Employee Summer Assistance Program (CSSESAP)	357,808	357,808	-
7435	Learning Recovery Emergency Block Grant	175,170	175,170	-
7814	Ethnic Studies Local Support	9,316	9,316	-
TOTAL STATE RESOURCE		7,684,596	7,706,918	22,322
LOCAL RESOURCE				
8150	Routine Restricted Maintenance	6,109,373	6,241,115	131,742
9010	Redevelopment Agency Fund (RDA)	29,538	(18,214)	(47,752)
9015	Solar Project - Escrow Account	4,441,303	4,441,303	-
9102	Sobrato Matching Funds	8,400	8,400	-
9109	Educational Services Support	62,383	62,383	-
9110	Library Services - Workshop & Fees	-	666	666
9114	Office of the Superintendent Contract	147,227	147,227	-
9116	ASAP Connect	1,123	1,123	-
9117	Educational Support	54,260	54,260	-
9122	SELPA Workshop Fees	59,400	59,400	-
9123	Inclusion Collaborative Service Fee	1,168,695	1,168,695	-
9124	Response to Instruction and Intervention Tier 2 (PBIS)	848,788	848,788	-
9127	Visual and Performing Arts (VAPA) Internal Service Fees	15,444	15,444	-
9132	Assessment and Accountability Service Fees	27,020	27,020	-
9136	California Preschool Instructional Network (CPIN) Service Fee	194,917	194,917	-
9137	Technology and Data Internal Service Fees	36,738	36,738	-
9139	Inclusion Collaborative Conference Fee	205,601	205,601	-
9140	Cafeteria Profit Sharing	-	15,962	15,962
9141	Educator Preparation Programs - Credentialing Program Fee	-	1,759,664	1,759,664
9143	Multilingual & Humanities Education	238,118	238,118	-
9144	Integrated STEAM (iSTEAM)	501,230	501,230	-
9145	District Support	75,646	75,646	-
9146	Region 5 Math Community of Practice (COP)	3,543	3,543	-
9152	Foster & Homeless Youth Service Fee	1,000	1,000	-
9153	Youth Health & Wellness Service Fee	205,955	205,955	-
9154	Integrated Data, Research and Evaluation Contracts	37,823	37,823	-

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

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

Resource Code	Description	First interim (\$)	Second interim (\$)	Changes (\$)
LOCAL RESOURCE CONTINUED				
9156	Curricular and Improvement Support Committee (CISC) Symposium	11,741	11,741	-
9158	San Diego COE Contract:SELPA High Quality IEP	17,005	17,005	-
9159	Statewide Residency Technical Assistance Center (SRTAC) Events	31,697	31,697	-
9312	Early Start: San Andreas Regional Center	1,868,248	1,868,248	-
9352	Santa Barbara COE Contract: CAL-MSCS Math Steering Team	26,810	26,810	-
9354	State Preschool Quality Rating & Improvement System (QRIS) Grant	131,079	245,895	114,816
9404	San Diego COE Contracts	554	554	-
9442	Medi-Cal Billing Option	13,680,961	13,680,961	-
9462	Head Start Equipment Sales	5,510	5,510	-
9501	California Early Childhood Special Education Network Contract	57,842	57,842	-
9506	Grant, Partnership, & Operations (GPO) Sponsorship Program	6,264	6,264	-
9507	California Collaborative for Learning Acceleration (CCLA) Summit/Conference	16,538	63,597	47,059
9520	Santa Clara County Asset Forfeiture for Racial Justice Grant Program Agreement	12	12	-
9901	Alternative Education Scholarships	12,529	12,529	-
9917	Seeds Visitation/Chandler Donations	126,071	126,071	-
9921	Teacher Recognition Day Donations	7,653	7,653	-
9923	Career Tech Education Donations	1,000	1,000	-
9925	Inclusion Colloborative Donations	1,024	1,024	-
9936	Alternative Education Donations	300	300	-
9939	Deputy Superintendent Donations	17,534	17,534	-
9941	Opportunity Youth Academy Donations	50,032	50,032	-
9943	Educator Preparation Program Donations	-	2,000	2,000
9944	Special Education Donations	77,656	77,656	-
9945	Digital Divide Donations	1,197	1,197	-
9946	Head Start Staff Donations	1	1	-
9947	Youth Health Wellness Donations	29,196	29,196	-
9948	GPO Donations	10,000	10,000	-
9949	Special Education Fundraising - WorkAbility	-	5,390	5,390
TOTAL LOCAL RESOURCE		30,661,979	32,691,526	2,029,547
TOTAL UNRESTRICTED AND RESTRICTED RESOURCES		\$ 50,362,742	\$ 50,447,535	\$ 84,793

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

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

Resource Code	Description	First interim (\$)	Second interim (\$)	Changes (\$)
UNRESTRICTED RESOURCE				
0241	LCFF - Alternative Education Court Schools	114,741	129,741	15,000
0242	LCFF - Alternative Education Community Schools	317,160	307,906	(9,254)
0688	Differentiated Assistance	424,954	420,454	(4,500)
Various	Technology & Data Services	10,351	8,640	(1,711)
Various	Other Unrestricted	1,737,662	1,729,840	(7,822)
TOTAL UNRESTRICTED RESOURCE		2,604,868	2,596,581	(8,287)
RESTRICTED RESOURCE				
FEDERAL RESOURCE				
3010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	202,350	177,986	(24,364)
3061	ESSA (ESEA): Title I, Migrant Ed Summer Program	23,167	23,036	(131)
3182	ESEA: ESSA School Improvement (CSI) Funding for LEAs	408,763	397,628	(11,135)
3183	ESEA: ESSA School Improvement (CSI) funding for COEs	7,971	2,871	(5,100)
3385	Special Education: Early Intervention Grants	129,739	115,878	(13,861)
4127	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	69,435	37,719	(31,716)
4203	ESEA (ESSA) : Title III, English Learner Student Program	73,341	73,438	97
5210	Head Start Program <i>(Carryover budget for liquidation period ending September 30, 2025)</i>	1,762,362	1,733,154	(29,208)
5220	Early Head Start <i>(Carryover budget for liquidation period ending September 30, 2025)</i>	2,745,588	2,749,588	4,000
TOTAL FEDERAL RESOURCE		5,422,716	5,311,298	(111,418)
STATE RESOURCE				
6332	California Community Schools Partnership Program (CCSPP): Implementation	13,000	17,500	4,500
6500	Special Ed: Special Education Apportionment	630,235	614,735	(15,500)
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	79,000	63,550	(15,450)
6770	Proposition 28: Arts & Music in Schools	16,389	30,389	14,000
7311	Classified School Employee Professional Development Block Grant	74,631	-	(74,631)
7339	Dual Enrollment Opportunities	10,510	13,529	3,019
7366	Foster Youth Services Coordinating Program	1,087	1,100	13
7505	Geographic Lead Agency Program	12,879	12,878	(1)
7810	California Serves Program	14,881	14,156	(725)
7832	Integrated Data for Student Mental Health Support	1,916,604	1,489,661	(426,943)
7833	Teacher Residency Capacity Grant (Round 4)	-	500	500
7845	County Office of Education Regional English Learner Specialists Agreement	-	250	250
TOTAL STATE RESOURCE		2,769,216	2,258,248	(510,968)
LOCAL RESOURCE				
9118	Walden West	520,394	526,294	5,900
9123	Inclusion Collaborative Service Fee	352,100	246,898	(105,202)
9139	Inclusion Collaborative Conference Fee	15,748	14,748	(1,000)
9143	Multilingual & Humanities Education	42,195	41,695	(500)
9144	Integrated STEAM (iSTEAM)	14,491	19,463	4,972
9153	Youth Health & Wellness Service Fee	20,000	21,300	1,300
9159	Statewide Residency Technical Assistance Center (SRTAC) Events	7,000	8,450	1,450
9336	Catalyst Project - High Road to Early Childhood Education Consortium	-	3,000	3,000
9354	State Preschool Quality Rating & Improvement System (QRIS) Grant	117,856	194,189	76,333
9430	Silicon Valley Creates - ArtsEdConnect Educator Grant Program	-	500	500
9442	Medi-Cal Billing Option	920,000	1,060,000	140,000
9464	California Integrated Service Project (CA-ISP) Scaling Up Multi-Tiered System of Support (MTSS) Statewide (SUMS) Partner Entity Grant	2,800	2,207	(593)
9489	California SUMS Phase 3	5,000	9,000	4,000
9496	Placer County Office of Education: Professional Learning Contract	1,040	1,000	(40)
9499	Silicon Valley Creates - ArtsEdConnect Educator Grant Program	-	500	500
9499	Bill & Melinda Gates Foundation - Support for California Statewide Residency	-	-	-
9500	Technical Assistance Center	-	686	686

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

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

Resource Code	Description	First interim (\$)	Second interim (\$)	Changes (\$)
LOCAL RESOURCE CONTINUED				
9507	California Collaborative for Learning Acceleration (CCLA) Summit/Conference Educator Workforce Investment Grant (EWIG): Effective language Acquisition	-	3,000	3,000
9512	Programs (ELAP) Children & Youth Behavioral Health Initiative (CYBHI) School-Linked	49,657	14,657	(35,000)
9531	Partnerships and Capacity Grants - Regional COE	-	500	500
9941	Opportunity Youth Academy Donations	11,732	12,732	1,000
9943	Educator Preparation Program Donations	-	1,000	1,000
9949	Special Education Fundraising - WorkAbility	-	5,390	5,390
TOTAL LOCAL RESOURCE		2,080,013	2,187,209	107,196
TOTAL UNRESTRICTED AND RESTRICTED RESOURCES		\$ 12,876,813	\$ 12,353,336	\$ (523,477)

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

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

Resource Code	Description	First interim (\$)	Second interim (\$)	Changes (\$)
UNRESTRICTED RESOURCE				
0104	Children & Youth Behavioral Health Initiative (CYBHI) Fee Schedule	41,657.00	65,564.00	23,907
0241	LCFF - Alternative Education Court Schools	801,197	786,197	(15,000)
0242	LCFF - Alternative Education Community Schools	1,567,800	1,635,825	68,025
0688	Differentiated Assistance	5,565,590	5,570,090	4,500
Various	Technology & Data Services	1,887,062	1,875,567	(11,495)
0882	Medi-Cal Administrative Activities	693,777	692,674	(1,103)
Various	Other Unrestricted	6,611,163	7,209,846	598,683
TOTAL UNRESTRICTED RESOURCE		17,168,246	17,835,763	667,517
RESTRICTED RESOURCE				
FEDERAL RESOURCE				
3010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	181,352	221,958	40,606
3025	ESEA (ESSA): Title I, Part D, Subpart 2, Local Delinquent Programs	146,661	173,383	26,722
3060	SEA (ESSA): Title I, Part C, Migrant Ed	3,941,736	3,180,680	(761,056)
3061	ESSA (ESEA): Title I, Migrant Ed Summer Program	4,900	726,714	721,814
3182	ESEA: ESSA School Improvement (CSI) Funding for LEAs	870,551	876,248	5,697
3183	ESEA: ESSA School Improvement (CSI) funding for COEs	-	67,197	67,197
4035	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	59,349	59,333	(16)
4127	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	18,106	52,105	33,999
4203	ESEA (ESSA) : Title III, English Learner Student Program	56,678	47,236	(9,442)
4204	ESEA (ESSA): Title III, Technical Assistance	24,471	24,447	(24)
5210	Head Start Program (Carryover budget for liquidation period ending September 30, 2025)	5,305,098	5,334,306	29,208
5220	Early Head Start (Carryover budget for liquidation period ending September 30, 2025)	2,017,117	2,013,117	(4,000)
5630	ESEA (ESSA): Education for Homeless Children and Youth	6,034	5,151	(883)
5829	SCCOE Digital Equity	98,464	280,661	182,197
5831	Education, Innovation & Research Grant	1,144,510	1,131,358	(13,152)
TOTAL FEDERAL RESOURCE		13,875,027	14,193,894	318,867
STATE RESOURCE				
6018	Student Support and Enrichment Block Grant	966,078	591,095	(374,983)
6019	Student Support and Professional Development Discretionary Block Grant	-	305,952	305,952
6054	Universal Prekinder (UPK) Planning & Implementation Grant	738,023	665,739	(72,284)
6332	California Community Schools Partnership Program (CCSPP): Implementation	489,316	504,886	15,570
6388	K- 12 Strong Workforce Program	149,556	148,338	(1,218)
6500	Special Ed: Special Education Apportionment	13,764,885	13,248,538	(516,347)
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	421,898	420,575	(1,323)
6680	Tobacco Use Prevention Education (TUPE): COE Administration Grants	-	692	692
6685	Tobacco Use Prevention Education (TUPE) (Prop.56): COE Technical Assistance Grants	-	325	325
6690	Tobacco Use Prevention Education (TUPE): Grades 6-12	10,789	39,626	28,837
6695	Tobacco-Use Prevention Education: Grades 6-12 Tier 2 Local Assistance (Prop	269,452	541,492	272,040
6770	Proposition 28: Arts & Music in Schools	134,573	120,573	(14,000)
7311	Classified School Employee Professional Development Block Grant	74,632	128,268	53,636
7339	Dual Enrollment Opportunities	42,539	127,407	84,868
7366	Foster Youth Services Coordinating Program	24,474	40,043	15,569
7435	Learning Recovery Emergency Block Grant	42,990	83,272	40,282
7505	Geographic Lead Agency Program	178,132	190,984	12,852
7810	California Serves Program	500	1,225	725
7819	Classified School Employee Teacher Credentialing Program	965,317	784,199	(181,118)
7820	Lead Local Educational Agency Medi-Cal Billing Option Program Specialist	3,750	70,493	66,743
7832	Integrated Data for Student Mental Health Support	1,916,605	1,492,541	(424,064)
7833	Teacher Residency Capacity Grant (Round 4)	72,183	71,683	(500)
7834	School Counselor Residency Capacity Grant (Round 2)	20,571	23,885	3,314
7842	School Counselor Residency Implementation Grant	952,381	1,904,762	952,381
7845	County Office of Education Regional English Learner Specialists Agreement	-	97,635	97,635
TOTAL STATE RESOURCE		21,238,644	21,604,228	365,584
LOCAL RESOURCE				
8150	Routine Restricted Maintenance	2,046,598	2,046,838	240
9110	Library Services - Workshop & Fees	-	599	599

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

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

Resource Code	Description	First interim (\$)	Second interim (\$)	Changes (\$)
LOCAL RESOURCE CONTINUED				
9114	Office of the Superintendent Contract	133,539	136,260	2,721
9118	Walden West	1,093,805	1,062,038	(31,767)
9123	Inclusion Collaborative Service Fee	133,873	39,286	(94,587)
9127	Visual and Performing Arts (VAPA) Internal Service Fees	17,482	17,363	(119)
9139	Inclusion Collaborative Conference Fee	63,823	36,497	(27,326)
9140	Cafeteria Profit Sharing	-	14,478	14,478
9141	Educator Preparation Programs - Credentialing Program Fee	383,320	1,254,290	870,970
9143	Multilingual & Humanities Education	282,423	282,923	500
9144	Integrated STEAM (iSTEAM)	493,938	504,659	10,721
9152	Foster & Homeless Youth Service Fee	(49,101)	(15,884)	33,217
9153	Youth Health & Wellness Service Fee	170,222	168,922	(1,300)
9159	Statewide Residency Technical Assistance Center (SRTAC) Events	61,663	60,213	(1,450)
9160	School Climate, Leadership & Instructional Services - Sponsorships & Events	-	7,642	7,642
9312	Early Start: San Andreas Regional Center	874,138	872,171	(1,967)
9336	Catalyst Project - High Road to Early Childhood Education Consortium	874,789	871,789	(3,000)
9338	Tides Center Early Care and Education Pathways to Success	-	66,846	66,846
9354	State Preschool Quality Rating & Improvement System (QRIS) Grant	346,470	373,370	26,900
9374	West-Valley Mission Community College District Community of Practice	-	74,777	74,777
9408	Foster Youth Education Services	533,289	531,759	(1,530)
9430	Silicon Valley Creates - ArtsEdConnect Educator Grant Program	125,734	123,034	(2,700)
9435	Santa Clara County Foster Youth Education Services Agreement	144,598	152,367	7,769
9442	Medi-Cal Billing Option	16,507,949	20,729,639	4,221,690
9464	California Integrated Service Project (CA-ISP) Scaling Up Multi-Tiered System of Support (MTSS) Statewide (SUMS) Partner Entity Grant	101,503	102,093	590
9475	School Behavioral Health Incentive Program (SBHIP) - Santa Clara Family Health	-	77,532	77,532
9480	Santa Clara County Schooled Linked Services Initiative	-	49,000	49,000
9489	California SUMS Phase 3	11,511	7,511	(4,000)
9493	Healthy Drinks Healthy Futures Grant	9,779	9,789	10
9496	Placer County Office of Education - California Coalition for Inclusive Learning	48,034	88,569	40,535
9499	Silicon Valley Creates - ArtsEdConnect Educator Grant Program	-	1,700	1,700
9500	Bill & Melinda Gates Foundation - Support for California Statewide Residency Technical Assistance Center	-	343,314	343,314
9503	Simplified Acquisition Proposal	34,948	45,855	10,907
9507	California Collaborative for Learning Acceleration (CCLA) Summit/Conference	15,000	54,684	39,684
9508	Children & Youth Behavioral Health Initiative (CYBHI) School-Linked Partnerships and Capacity Grants - Statewide Technical Assistance	2,577,405	2,552,577	(24,828)
9512	Educator Workforce Investment Grant (EWIG): Effective language Acquisition Programs (ELAP)	67,919	102,919	35,000
9516	Children & Youth Behavioral Health Initiative (CYBHI) School-Linked Partnerships and Capacity Grants	480,867	3,151,566	2,670,699
9518	Valley Health Foundation - School Based Wellness Centers	272,521	279,253	6,732
9525	Los Angeles County Office of Education - Bilingual Teacher Professional Development Program	-	18,959	18,959
9527	Count Play Explore (CPE) Grant	97,714	85,382	(12,332)
9531	Children & Youth Behavioral Health Initiative (CYBHI) School-Linked Partnerships and Capacity Grants - Regional COE	-	572,380	572,380
9535	SCCOE Billing Consortium	-	543,967	543,967
9943	Educator Preparation Program Donations	-	1,000	1,000
TOTAL LOCAL RESOURCE		27,955,753	37,499,926	9,544,173
TOTAL UNRESTRICTED AND RESTRICTED RESOURCES		\$ 80,237,670	\$ 91,133,811	\$ 10,896,141

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

		Unaudited Actuals 2024-25	Second Interim 2025-26	MYP 2026-27	MYP 2027-28
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	104,321,782	\$ 107,942,206	106,750,539	106,750,539
Federal Revenues	8100-8299	-	-	-	-
Other State Revenues	8300-8599	731,314	650,461	650,461	650,461
Other Local Revenues	8600-8799	22,201,274	17,789,311	17,870,978	18,093,256
Other Financing Sources/Transfers In	8900-8999	-	-	-	-
Contributions	8980/8990	(1,369,854)	(1,902,306)	(519,834)	294,943
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$125,884,516	\$ 124,479,672	\$ 124,752,144	\$ 125,789,199
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$16,538,960	\$ 12,514,740	\$ 12,514,740	\$ 12,997,939
Step & Column Adjustment				125,148	129,980
Cost-of-Living Adjustment				-	-
Other Adjustments			-	358,051	(13,887)
Total Certificated Salaries		\$16,538,960	\$ 12,514,740	\$ 12,997,939	\$ 13,114,032
Classified Salaries					
Base Salaries		\$38,725,140	\$ 37,203,977	\$ 37,203,977	37,782,145
Step & Column Adjustment				372,039	377,821
Cost-of-Living Adjustment				-	-
Other Adjustments				206,129	(63,228)
Total Classified Salaries		\$38,725,140	\$37,203,977	\$ 37,782,145	\$ 38,096,738
Employee Benefits		\$25,362,779	\$ 24,669,800	\$ 25,339,440	\$ 25,667,590
Books & Supplies		1,727,221	3,183,258	2,758,842	2,731,003
Services & Other Operating Expenses		11,480,162	19,328,393	12,554,204	10,662,169
Capital Outlay		1,997,648	3,274,943	664,466	664,466
Other Outgo		53,957,636	56,480,111	56,015,931	55,242,511
Direct Support/Indirect Costs		(17,920,785)	(22,126,459)	(18,735,050)	(18,174,547)
Other Financing Uses/Transfers Out		-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$131,868,762	\$ 134,528,763	\$ 129,377,917	\$ 128,003,962
NET INCREASE/(DECREASE) IN FUND BALANCE		(\$5,984,246)	\$ (10,049,091)	\$ (4,625,773)	\$ (2,214,763)

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

	Unaudited Actuals 2024-25	Second Interim 2025-26	MYP 2026-27	MYP 2027-28
BEGINNING FUND BALANCE	\$46,010,714	\$ 40,026,468	\$ 29,977,377	\$ 25,351,604
PROPERTY TAX ACCOUNTING ADJUSTMENT	-	-	-	-
ENDING FUND BALANCE	<u>\$40,026,468</u>	<u>\$29,977,377</u>	<u>\$ 25,351,604</u>	<u>\$ 23,136,842</u>
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	1,736,570	3,000,000	3,000,000
Technology & Data Services	8,922,559	5,378,204	3,505,568	1,562,974
Vacation Liability	3,398,744	2,344,241	2,871,492	3,398,744
Carryover of Unspent Funds	6,625,772	-	-	-
Deferred Maintenance	339,634	-	-	-
Total Assignments	<u>\$ 22,311,709</u>	<u>\$ 9,484,015</u>	<u>\$ 9,578,060</u>	<u>\$ 8,162,718</u>
b) Reserve:				
Reserve for Economic Uncertainties	\$ 16,159,694	\$ 19,242,685	\$ 15,385,839	\$ 14,704,251
Undesignated Reserve	1,555,065	1,250,677	387,705	269,873
Total Reserve (\$)	<u>\$ 17,714,759</u>	<u>\$ 20,493,362</u>	<u>\$ 15,773,544</u>	<u>\$ 14,974,124</u>
Total Reserve (%)	4.38%	4.26%	4.10%	4.07%
ENDING FUND BALANCE (a + b)	<u>\$ 40,026,468</u>	<u>\$ 29,977,377</u>	<u>\$ 25,351,604</u>	<u>\$ 23,136,842</u>

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

		Unaudited Actuals 2024-25	Second Interim 2025-26	MYP 2026-27	MYP 2027-28
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$ 109,692,345	\$ 109,433,060	\$ 111,764,181	\$ 114,882,244
Federal Revenues	8100-8299	53,637,772	63,258,137	52,038,666	51,949,375
Other State Revenues	8300-8599	32,813,411	42,281,393	24,800,259	19,782,832
Other Local Revenues	8600-8799	74,946,032	89,265,019	60,658,335	53,500,822
Other Financing Sources/Transfers In	8900-8999	157,159	114,816	-	-
Contributions	8980/8990	1,369,854	1,902,306	519,834	(294,943)
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 272,616,573	\$ 306,254,731	\$ 249,781,275	\$ 239,820,330
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$ 57,566,302	\$ 55,317,672	\$ 55,317,672	\$ 51,333,319
Step & Column Adjustment				1,197,145	1,176,622
Cost-of-Living Adjustment				-	(188,866)
Other Adjustments				(5,181,498)	(2,601,131)
Total Certificated Salaries		\$ 57,566,302	\$ 55,317,672	\$ 51,333,319	\$ 49,719,944
Classified Salaries					
Base Salaries		\$ 59,428,839	\$ 65,478,716	\$ 65,478,716	\$ 61,730,289
Step & Column Adjustment				1,423,747	1,409,333
Cost-of-Living Adjustment				-	-
Other Adjustments			-	(5,172,174)	(818,909)
Total Classified Salaries		\$ 59,428,839	\$ 65,478,716	\$ 61,730,289	\$ 62,320,713
Employee Benefits		\$ 65,467,223	\$ 68,877,756	\$ 65,252,262	\$ 64,354,161
Books & Supplies		3,019,703	13,260,144	4,258,486	4,017,452
Services & Other Operating Expenses		50,487,569	101,599,812	44,216,581	37,042,479
Capital Outlay		8,887,086	11,559,913	5,193,074	247,214
Other Outgo		10,525,994	9,513,193	5,744,300	4,921,113
Direct Support/Indirect Costs		16,740,870	20,931,153	17,539,744	16,979,241
Other Financing Uses/Transfers Out		-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 272,123,586	\$ 346,538,359	\$ 255,268,055	\$ 239,602,317
NET INCREASE/(DECREASE) IN FUND BALANCE		492,987	(40,283,628)	(5,486,780)	218,013

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

	Unaudited Actuals 2024-25	Second Interim 2025-26	MYP 2026-27	MYP 2027-28
BEGINNING FUND BALANCE	\$ 68,716,903	\$ 69,209,890	\$ 28,926,262	\$ 23,439,482
ENDING FUND BALANCE	\$ 69,209,890	\$ 28,926,262	\$ 23,439,482	\$ 23,657,495
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	69,209,890	28,926,262	23,439,482	23,657,495
Total Assignments	\$ 69,209,890	\$ 28,926,262	\$ 23,439,482	\$ 23,657,495
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 69,209,890	\$ 28,926,262	\$ 23,439,482	\$ 23,657,495

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

	Unaudited Actuals 2024-25	Second Interim 2025-26	MYP 2026-27	MYP 2027-28
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 214,014,127	\$ 217,375,266	\$ 218,514,720	\$ 221,632,783
Federal Revenues	53,637,772	63,258,137	52,038,666	51,949,375
Other State Revenues	33,544,725	42,931,854	25,450,720	20,433,293
Other Local Revenues	97,147,306	107,054,330	78,529,313	71,594,078
Other Financing Sources/Transfers In	157,159	114,816	-	-
Contributions	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 398,501,089	\$ 430,734,403	\$ 374,533,419	\$ 365,609,529
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 74,105,262	\$ 67,832,412	\$ 67,832,412	\$ 64,331,258
Step & Column Adjustments	-	-	1,322,293	1,306,602
COLA	-	-	-	(188,866)
Other Adjustments	-	-	(4,823,447)	(2,615,018)
Total Certificated Salaries	\$ 74,105,262	\$ 67,832,412	\$ 64,331,258	\$ 62,833,976
Classified Salaries				
Base Salaries	\$ 98,153,979	\$ 102,682,693	\$ 102,682,693	\$ 99,512,434
Step & Column Adjustments	-	-	1,795,786	1,787,154
COLA	-	-	-	-
Other Adjustments	-	-	(4,966,045)	(882,137)
Total Classified Salaries	\$ 98,153,979	\$ 102,682,693	\$ 99,512,434	\$ 100,417,451
Employee Benefits	\$ 90,830,003	\$ 93,547,556	\$ 90,591,702	\$ 90,021,751
Books & Supplies	4,746,925	16,443,402	7,017,328	6,748,455
Services & Other Operating Expenses	61,967,731	120,928,205	56,770,785	47,704,648
Capital Outlay	10,884,734	14,834,856	5,857,540	911,680
Other Outgo	64,483,630	65,993,304	61,760,231	60,163,624
Direct Support/Indirect Costs	(1,179,915)	(1,195,306)	(1,195,306)	(1,195,306)
Other Financing Uses/Transfers Out	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 403,992,348	\$ 481,067,122	\$ 384,645,972	\$ 367,606,278
NET INCREASE/(DECREASE) IN FUND BALANCE	(5,491,259)	(50,332,719)	(10,112,553)	(1,996,749)

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

	Unaudited Actuals 2024-25	Second Interim 2025-26	MYP 2026-27	MYP 2027-28
BEGINNING FUND BALANCE	\$ 114,727,617	\$ 109,236,358	\$ 58,903,639	\$ 48,791,086
PROPERTY TAX ACCOUNTING ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 109,236,358	\$ 58,903,639	\$ 48,791,086	\$ 46,794,337
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	1,736,570	3,000,000	3,000,000
Technology & Data Services	8,922,559	5,378,204	3,505,568	1,562,974
Vacation Liability	3,398,744	2,344,241	2,871,492	3,398,744
Carryover of Unspent Funds	75,835,662	28,926,262	23,439,482	23,657,495
Deferred Maintenance	339,634	-	-	-
Total Assignments	\$ 91,521,599	\$ 38,410,277	\$ 33,017,542	\$ 31,820,213
b) Reserve:				
Reserve for Economic Uncertainties	\$ 16,159,694	\$ 19,242,685	\$ 15,385,839	\$ 14,704,251
Undesignated Reserve	1,555,065	1,250,677	387,705	269,873
Total Reserve (\$)	\$ 17,714,759	\$ 20,493,362	\$ 15,773,544	\$ 14,974,124
Total Reserve (%)	4.38%	4.26%	4.10%	4.07%
ENDING FUND BALANCE (a + b)	\$ 109,236,358	\$ 58,903,639	\$ 48,791,086	\$ 46,794,337

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

Signed: 
 County Superintendent or Designee

Date: March 18, 2026

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

Title: County Superintendent of Schools

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 18, 2026

Signed: 
 County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Lauren Nguyen

Telephone: 408-453-6623

Title: Director, Internal Business Services

E-mail: LaNguyen@sccoe.org

Criteria and Standards Review Summary

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	107,632,256.00	107,942,206.00	66,718,525.46	107,942,206.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	651,636.00	650,461.00	431,922.39	650,461.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,281,281.00	17,789,311.00	10,335,371.11	17,789,311.00	0.00	0.0%
5) TOTAL, REVENUES			125,565,173.00	126,381,978.00	77,485,818.96	126,381,978.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,363,197.00	12,514,740.00	7,347,895.42	12,514,740.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,652,971.00	37,203,977.00	21,249,227.43	37,203,977.00	0.00	0.0%
3) Employee Benefits		3000-3999	25,073,668.00	24,669,800.00	13,503,660.03	24,669,800.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,173,474.00	3,183,258.00	509,014.88	3,183,258.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,489,201.00	19,328,393.00	7,170,404.40	19,328,393.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,819,468.00	3,274,943.00	2,171,421.50	3,274,943.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	56,191,734.00	56,480,111.00	(26,979,011.00)	56,480,111.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(18,953,747.00)	(22,126,459.00)	(8,972,367.37)	(22,126,459.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			131,809,966.00	134,528,763.00	16,000,245.29	134,528,763.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,244,793.00)	(8,146,785.00)	61,485,573.67	(8,146,785.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,902,553.00)	(1,902,306.00)	74,667.00	(1,902,306.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,902,553.00)	(1,902,306.00)	74,667.00	(1,902,306.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,147,346.00)	(10,049,091.00)	61,560,240.67	(10,049,091.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,026,468.37	40,026,468.37		40,026,468.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,026,468.37	40,026,468.37		40,026,468.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,026,468.37	40,026,468.37		40,026,468.37		
2) Ending Balance, June 30 (E + F1e)			31,879,122.37	29,977,377.37		29,977,377.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,963,803.00	9,459,015.00		9,459,015.00		
Facilities	0000	9780	663,628.00					
Technology & Data Services	0000	9780	3,520,290.00					
Vacation Liability	0000	9780	2,100,000.00					
Carryover of Unspent Funds	0000	9780	3,679,885.00					
Facilities	0000	9780		1,736,570.00				
Technology & Data Services	0000	9780		5,378,204.00				
Vacation Liability	0000	9780		2,344,241.00				
Facilities	0000	9780				1,736,570.00		
Technology & Data Services	0000	9780				5,378,204.00		
Vacation Liability	0000	9780				2,344,241.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,845,818.00	19,242,685.00		19,242,685.00		
Unassigned/Unappropriated Amount		9790	6,044,501.37	1,250,677.37		1,250,677.37		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,584,402.00	11,584,402.00	6,131,618.00	11,584,402.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	85,400.00	85,400.00	40,475.00	85,400.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	634,128.00	597,009.00	297,466.51	597,009.00	0.00	0.0%
Timber Yield Tax		8022	210.00	200.00	6.29	200.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	220,101,593.00	220,575,010.00	119,056,173.38	220,575,010.00	0.00	0.0%
Unsecured Roll Taxes		8042	12,721,770.00	12,385,064.00	10,048,303.75	12,385,064.00	0.00	0.0%
Prior Years' Taxes		8043	1,184.00	896.00	713.49	896.00	0.00	0.0%
Supplemental Taxes		8044	4,120,200.00	5,855,000.00	2,674,036.45	5,855,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,250,350.00	11,236,000.00	5,699,306.09	11,236,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	979.00	0.00	1,790.37	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	(895.19)	0.00	0.00	0.0%
Subtotal, LCFF Sources			261,500,216.00	262,318,981.00	143,948,994.14	262,318,981.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,387,152.00	1,387,152.00	651,501.32	1,387,152.00	0.00	0.0%
Property Taxes Transfers		8097	(155,255,112.00)	(155,763,927.00)	(77,881,970.00)	(155,763,927.00)	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			107,632,256.00	107,942,206.00	66,718,525.46	107,942,206.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	344,192.00	344,192.00	349,207.00	344,192.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	224,444.00	223,269.00	70,498.39	223,269.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	83,000.00	83,000.00	12,217.00	83,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			651,636.00	650,461.00	431,922.39	650,461.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	172,539.32	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	185,861.00	185,861.00	176,949.14	185,861.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500,000.00	3,500,000.00	1,880,123.05	3,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,847,015.00	6,271,121.00	5,554,798.86	6,271,121.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,584,514.00	2,637,017.00	1,317,184.31	2,637,017.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	895.19	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,802,891.00	3,834,312.00	1,195,101.24	3,834,312.00	0.00	0.0%
Tuition		8710	1,361,000.00	1,361,000.00	37,780.00	1,361,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,281,281.00	17,789,311.00	10,335,371.11	17,789,311.00	0.00	0.0%
TOTAL, REVENUES			125,565,173.00	126,381,978.00	77,485,818.96	126,381,978.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,786,884.00	3,818,949.00	2,238,417.35	3,818,949.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	350,268.00	352,234.00	216,091.12	352,234.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,194,460.00	8,306,120.00	4,870,352.03	8,306,120.00	0.00	0.0%
Other Certificated Salaries		1900	31,585.00	37,437.00	23,034.92	37,437.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,363,197.00	12,514,740.00	7,347,895.42	12,514,740.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	506,755.00	511,163.00	310,807.31	511,163.00	0.00	0.0%
Classified Support Salaries		2200	4,544,907.00	4,542,649.00	2,492,141.42	4,542,649.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	12,050,138.00	11,927,850.00	6,832,672.90	11,927,850.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,700,134.00	19,317,718.00	11,102,959.30	19,317,718.00	0.00	0.0%
Other Classified Salaries		2900	851,037.00	904,597.00	510,646.50	904,597.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,652,971.00	37,203,977.00	21,249,227.43	37,203,977.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,462,188.00	2,295,728.00	1,326,980.99	2,295,728.00	0.00	0.0%
PERS		3201-3202	10,032,578.00	9,869,067.00	5,242,612.45	9,869,067.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,008,312.00	2,977,380.00	1,656,586.12	2,977,380.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,017,968.00	8,989,388.00	4,971,511.16	8,989,388.00	0.00	0.0%
Unemployment Insurance		3501-3502	25,541.00	24,884.00	13,903.38	24,884.00	0.00	0.0%
Workers' Compensation		3601-3602	527,081.00	513,228.00	291,890.93	513,228.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	125.00	175.00	125.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,073,668.00	24,669,800.00	13,503,660.03	24,669,800.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curriculum Materials		4100	73,657.00	45,551.00	0.00	45,551.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	143,808.00	145,412.00	10,858.47	145,412.00	0.00	0.0%
Materials and Supplies		4300	2,367,186.00	2,228,807.00	287,948.63	2,228,807.00	0.00	0.0%
Noncapitalized Equipment		4400	586,382.00	760,191.00	209,092.52	760,191.00	0.00	0.0%
Food		4700	2,441.00	3,297.00	1,115.26	3,297.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,173,474.00	3,183,258.00	509,014.88	3,183,258.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	275,000.00	661,044.00	132,450.00	661,044.00	0.00	0.0%
Travel and Conferences		5200	672,048.00	763,000.00	202,399.48	763,000.00	0.00	0.0%
Dues and Memberships		5300	238,839.00	254,201.00	174,411.44	254,201.00	0.00	0.0%
Insurance		5400-5450	963,313.00	963,313.00	3,633,652.67	963,313.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,222,095.00	1,314,227.00	553,658.88	1,314,227.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	985,312.00	993,627.00	312,048.34	993,627.00	0.00	0.0%
Transfers of Direct Costs		5710	(3,030,638.00)	(4,034,624.00)	(1,213,013.41)	(4,034,624.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(571,136.00)	(566,528.00)	(31,097.93)	(566,528.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,143,734.00	18,386,074.00	3,213,994.91	18,386,074.00	0.00	0.0%
Communications		5900	590,634.00	594,059.00	191,900.02	594,059.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,489,201.00	19,328,393.00	7,170,404.40	19,328,393.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	438,477.00	285,019.66	438,477.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	151,669.00	13,557.00	151,669.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	427,729.00	332,327.00	111,436.77	332,327.00	0.00	0.0%
Equipment Replacement		6500	2,391,739.00	2,352,470.00	1,761,408.07	2,352,470.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,819,468.00	3,274,943.00	2,171,421.50	3,274,943.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	56,191,734.00	56,480,111.00	(26,979,011.00)	56,480,111.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			56,191,734.00	56,480,111.00	(26,979,011.00)	56,480,111.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(17,949,759.00)	(20,931,153.00)	(8,523,703.46)	(20,931,153.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,003,988.00)	(1,195,306.00)	(448,663.91)	(1,195,306.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(18,953,747.00)	(22,126,459.00)	(8,972,367.37)	(22,126,459.00)	0.00	0.0%
TOTAL, EXPENDITURES			131,809,966.00	134,528,763.00	16,000,245.29	134,528,763.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,251,296.00)	(3,251,049.00)	0.00	(3,251,049.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	1,348,743.00	1,348,743.00	74,667.00	1,348,743.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,902,553.00)	(1,902,306.00)	74,667.00	(1,902,306.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,902,553.00)	(1,902,306.00)	74,667.00	(1,902,306.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	116,556,115.00	109,433,060.00	52,780,993.00	109,433,060.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,078,186.00	63,258,137.00	15,441,821.53	63,258,137.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,288,302.00	42,281,393.00	19,362,577.04	42,281,393.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,705,496.00	89,265,019.00	31,307,895.98	89,265,019.00	0.00	0.0%
5) TOTAL, REVENUES			253,628,099.00	304,237,609.00	118,893,287.55	304,237,609.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	52,356,087.00	55,317,672.00	29,711,090.81	55,317,672.00	0.00	0.0%
2) Classified Salaries		2000-2999	62,663,202.00	65,478,716.00	32,694,660.57	65,478,716.00	0.00	0.0%
3) Employee Benefits		3000-3999	67,325,637.00	68,877,756.00	31,993,597.24	68,877,756.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,873,662.00	13,260,144.00	1,334,510.98	13,260,144.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,836,619.00	101,599,812.00	17,140,742.63	101,599,812.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,298,629.00	11,559,913.00	4,666,872.44	11,559,913.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,032,764.00	9,513,193.00	2,076,098.40	9,513,193.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,949,759.00	20,931,153.00	8,523,703.46	20,931,153.00	0.00	0.0%
9) TOTAL, EXPENDITURES			264,336,359.00	346,538,359.00	128,141,276.53	346,538,359.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,708,260.00)	(42,300,750.00)	(9,247,988.98)	(42,300,750.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	114,816.00	114,816.00	114,816.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,902,553.00	1,902,306.00	(74,667.00)	1,902,306.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,902,553.00	2,017,122.00	40,149.00	2,017,122.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,805,707.00)	(40,283,628.00)	(9,207,839.98)	(40,283,628.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	69,209,890.36	69,209,890.36		69,209,890.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,209,890.36	69,209,890.36		69,209,890.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,209,890.36	69,209,890.36		69,209,890.36		
2) Ending Balance, June 30 (E + F1e)			60,404,183.36	28,926,262.36		28,926,262.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	60,404,183.36	28,926,264.70		28,926,264.70		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(2.34)		(2.34)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	116,556,115.00	109,433,060.00	52,780,993.00	109,433,060.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			116,556,115.00	109,433,060.00	52,780,993.00	109,433,060.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,852,057.00	1,774,141.00	(769,961.99)	1,774,141.00	0.00	0.0%
Special Education Discretionary Grants		8182	864,894.00	928,282.00	(523,238.81)	928,282.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	663,921.00	847,266.00	262,944.42	847,266.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	631,119.00	712,801.00	246,431.48	712,801.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	30,000.00	65,414.00	19,148.00	65,414.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	55,000.00	133,043.00	35,498.31	133,043.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	110,000.00	8,658.05	110,000.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,353,321.00	10,400,776.00	3,578,914.66	10,400,776.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	40,627,874.00	48,286,414.00	12,583,427.41	48,286,414.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			55,078,186.00	63,258,137.00	15,441,821.53	63,258,137.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	2,597,253.00	2,590,354.00	1,320,937.00	2,590,354.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	4,179,217.00	4,179,217.00	2,376,330.00	4,179,217.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	96,358.00	96,358.00	(9,605.67)	96,358.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	774,129.00	960,688.00	80,118.00	960,688.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	219,562.00	219,562.00	118,054.05	219,562.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	18,421,783.00	34,235,214.00	15,476,743.66	34,235,214.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			26,288,302.00	42,281,393.00	19,362,577.04	42,281,393.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,942,184.00	5,942,184.00	2,781,032.64	5,942,184.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	22,200.00	22,200.00	28,069.62	22,200.00	0.00	0.0%
All Other Sales		8639	45,000.00	45,000.00	30,607.27	45,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,140,620.00	1,262,593.00	688,346.60	1,262,593.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,156,081.00	40,389,731.00	17,430,489.33	40,389,731.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	3,459,368.00	0.00	3,459,368.00	0.00	0.0%
All Other Local Revenue		8699	6,989,880.00	12,896,429.00	9,638,573.66	12,896,429.00	0.00	0.0%
Tuition		8710	114,427.00	144,015.00	58,740.00	144,015.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	16,295,104.00	25,103,499.00	652,036.86	25,103,499.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,705,496.00	89,265,019.00	31,307,895.98	89,265,019.00	0.00	0.0%
TOTAL, REVENUES			253,628,099.00	304,237,609.00	118,893,287.55	304,237,609.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	26,725,325.00	27,252,994.00	14,824,940.54	27,252,994.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,521,393.00	9,775,766.00	5,306,030.55	9,775,766.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,747,162.00	14,861,016.00	7,604,494.00	14,861,016.00	0.00	0.0%
Other Certificated Salaries		1900	2,362,207.00	3,427,896.00	1,975,625.72	3,427,896.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			52,356,087.00	55,317,672.00	29,711,090.81	55,317,672.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	37,018,727.00	37,222,667.00	18,213,180.79	37,222,667.00	0.00	0.0%
Classified Support Salaries		2200	12,146,773.00	12,643,356.00	6,757,149.61	12,643,356.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,476,775.00	4,550,628.00	1,976,546.28	4,550,628.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,632,481.00	8,229,771.00	4,411,488.18	8,229,771.00	0.00	0.0%
Other Classified Salaries		2900	2,388,446.00	2,832,294.00	1,336,295.71	2,832,294.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			62,663,202.00	65,478,716.00	32,694,660.57	65,478,716.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,264,986.00	15,750,571.00	5,159,868.45	15,750,571.00	0.00	0.0%
PERS		3201-3202	16,900,888.00	17,378,349.00	8,240,406.37	17,378,349.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,813,543.00	6,003,337.00	2,999,698.22	6,003,337.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	26,358,720.00	26,701,580.00	14,138,155.30	26,701,580.00	0.00	0.0%
Unemployment Insurance		3501-3502	58,374.00	60,868.00	30,603.67	60,868.00	0.00	0.0%
Workers' Compensation		3601-3602	2,929,126.00	2,980,873.00	1,424,825.31	2,980,873.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	2,098.00	0.00	2,098.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	80.00	39.92	80.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			67,325,637.00	68,877,756.00	31,993,597.24	68,877,756.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	19,000.00	13,965.00	1,504.36	13,965.00	0.00	0.0%
Books and Other Reference Materials		4200	60,210.00	181,220.00	24,459.06	181,220.00	0.00	0.0%
Materials and Supplies		4300	4,156,266.00	12,092,850.00	973,953.76	12,092,850.00	0.00	0.0%
Noncapitalized Equipment		4400	637,186.00	970,109.00	334,171.45	970,109.00	0.00	0.0%
Food		4700	1,000.00	2,000.00	422.35	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,873,662.00	13,260,144.00	1,334,510.98	13,260,144.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	19,419,027.00	49,312,079.00	8,066,289.19	49,312,079.00	0.00	0.0%
Travel and Conferences		5200	1,972,739.00	3,221,755.00	470,259.76	3,221,755.00	0.00	0.0%
Dues and Memberships		5300	160,868.00	129,066.00	25,377.72	129,066.00	0.00	0.0%
Insurance		5400-5450	16,003.00	16,003.00	1,283.06	16,003.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,233,707.00	1,276,579.00	429,756.44	1,276,579.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,741,289.00	2,331,171.00	700,252.73	2,331,171.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	3,030,638.00	4,034,624.00	1,213,013.41	4,034,624.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	746,552.00	351,010.00	217,248.51	351,010.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,150,049.00	40,569,942.00	5,925,279.18	40,569,942.00	0.00	0.0%
Communications		5900	365,747.00	357,583.00	91,982.63	357,583.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,836,619.00	101,599,812.00	17,140,742.63	101,599,812.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	6,475,974.00	4,186,793.70	6,475,974.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,258,629.00	4,504,222.00	201,418.58	4,504,222.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	40,000.00	318,899.00	132,214.39	318,899.00	0.00	0.0%
Equipment Replacement		6500	0.00	260,818.00	146,445.77	260,818.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,298,629.00	11,559,913.00	4,666,872.44	11,559,913.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,177,654.00	1,177,654.00	0.00	1,177,654.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	3,459,368.00	1,617,014.77	3,459,368.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,052,087.00	3,073,148.00	(454,477.47)	3,073,148.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	576,378.00	576,378.00	391,563.07	576,378.00	0.00	0.0%
Other Debt Service - Principal		7439	1,226,645.00	1,226,645.00	521,998.03	1,226,645.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,032,764.00	9,513,193.00	2,076,098.40	9,513,193.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	17,949,759.00	20,931,153.00	8,523,703.46	20,931,153.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,949,759.00	20,931,153.00	8,523,703.46	20,931,153.00	0.00	0.0%
TOTAL, EXPENDITURES			264,336,359.00	346,538,359.00	128,141,276.53	346,538,359.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	114,816.00	114,816.00	114,816.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	114,816.00	114,816.00	114,816.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,251,296.00	3,251,049.00	0.00	3,251,049.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(1,348,743.00)	(1,348,743.00)	(74,667.00)	(1,348,743.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,902,553.00	1,902,306.00	(74,667.00)	1,902,306.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,902,553.00	2,017,122.00	40,149.00	2,017,122.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	224,188,371.00	217,375,266.00	119,499,518.46	217,375,266.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,078,186.00	63,258,137.00	15,441,821.53	63,258,137.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,939,938.00	42,931,854.00	19,794,499.43	42,931,854.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,986,777.00	107,054,330.00	41,643,267.09	107,054,330.00	0.00	0.0%
5) TOTAL, REVENUES			379,193,272.00	430,619,587.00	196,379,106.51	430,619,587.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	65,719,284.00	67,832,412.00	37,058,986.23	67,832,412.00	0.00	0.0%
2) Classified Salaries		2000-2999	100,316,173.00	102,682,693.00	53,943,888.00	102,682,693.00	0.00	0.0%
3) Employee Benefits		3000-3999	92,399,305.00	93,547,556.00	45,497,257.27	93,547,556.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,047,136.00	16,443,402.00	1,843,525.86	16,443,402.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61,325,820.00	120,928,205.00	24,311,147.03	120,928,205.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,118,097.00	14,834,856.00	6,838,293.94	14,834,856.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	62,224,498.00	65,993,304.00	(24,902,912.60)	65,993,304.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,003,988.00)	(1,195,306.00)	(448,663.91)	(1,195,306.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			396,146,325.00	481,067,122.00	144,141,521.82	481,067,122.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,953,053.00)	(50,447,535.00)	52,237,584.69	(50,447,535.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	114,816.00	114,816.00	114,816.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	114,816.00	114,816.00	114,816.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,953,053.00)	(50,332,719.00)	52,352,400.69	(50,332,719.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	109,236,358.73	109,236,358.73		109,236,358.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,236,358.73	109,236,358.73		109,236,358.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,236,358.73	109,236,358.73		109,236,358.73		
2) Ending Balance, June 30 (E + F1e)			92,283,305.73	58,903,639.73		58,903,639.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	60,404,183.36	28,926,264.70		28,926,264.70		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,963,803.00	9,459,015.00		9,459,015.00		
Facilities	0000	9780	663,628.00					
Technology & Data Services	0000	9780	3,520,290.00					
Vacation Liability	0000	9780	2,100,000.00					
Carryover of Unspent Funds	0000	9780	3,679,885.00					
Facilities	0000	9780		1,736,570.00		1,736,570.00		
Technology & Data Services	0000	9780		5,378,204.00		5,378,204.00		
Vacation Liability	0000	9780		2,344,241.00		2,344,241.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,845,818.00	19,242,685.00		19,242,685.00		
Unassigned/Unappropriated Amount		9790	6,044,501.37	1,250,675.03		1,250,675.03		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,584,402.00	11,584,402.00	6,131,618.00	11,584,402.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	85,400.00	85,400.00	40,475.00	85,400.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	634,128.00	597,009.00	297,466.51	597,009.00	0.00	0.0%
Timber Yield Tax		8022	210.00	200.00	6.29	200.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	220,101,593.00	220,575,010.00	119,056,173.38	220,575,010.00	0.00	0.0%
Unsecured Roll Taxes		8042	12,721,770.00	12,385,064.00	10,048,303.75	12,385,064.00	0.00	0.0%
Prior Years' Taxes		8043	1,184.00	896.00	713.49	896.00	0.00	0.0%
Supplemental Taxes		8044	4,120,200.00	5,855,000.00	2,674,036.45	5,855,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,250,350.00	11,236,000.00	5,699,306.09	11,236,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	979.00	0.00	1,790.37	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	(895.19)	0.00	0.00	0.0%
Subtotal, LCFF Sources			261,500,216.00	262,318,981.00	143,948,994.14	262,318,981.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,387,152.00	1,387,152.00	651,501.32	1,387,152.00	0.00	0.0%
Property Taxes Transfers		8097	(38,698,997.00)	(46,330,867.00)	(25,100,977.00)	(46,330,867.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			224,188,371.00	217,375,266.00	119,499,518.46	217,375,266.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,852,057.00	1,774,141.00	(769,961.99)	1,774,141.00	0.00	0.0%
Special Education Discretionary Grants		8182	864,894.00	928,282.00	(523,238.81)	928,282.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	663,921.00	847,266.00	262,944.42	847,266.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	631,119.00	712,801.00	246,431.48	712,801.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	30,000.00	65,414.00	19,148.00	65,414.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	55,000.00	133,043.00	35,498.31	133,043.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	110,000.00	8,658.05	110,000.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,353,321.00	10,400,776.00	3,578,914.66	10,400,776.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	40,627,874.00	48,286,414.00	12,583,427.41	48,286,414.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			55,078,186.00	63,258,137.00	15,441,821.53	63,258,137.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	2,597,253.00	2,590,354.00	1,320,937.00	2,590,354.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	4,179,217.00	4,179,217.00	2,376,330.00	4,179,217.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	344,192.00	344,192.00	349,207.00	344,192.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	320,802.00	319,627.00	60,892.72	319,627.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	774,129.00	960,688.00	80,118.00	960,688.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	219,562.00	219,562.00	118,054.05	219,562.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,504,783.00	34,318,214.00	15,488,960.66	34,318,214.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			26,939,938.00	42,931,854.00	19,794,499.43	42,931,854.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,942,184.00	5,942,184.00	2,781,032.64	5,942,184.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	172,539.32	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	22,200.00	22,200.00	28,069.62	22,200.00	0.00	0.0%
All Other Sales		8639	230,861.00	230,861.00	207,556.41	230,861.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500,000.00	3,500,000.00	1,880,123.05	3,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,987,635.00	7,533,714.00	6,243,145.46	7,533,714.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	27,740,595.00	43,026,748.00	18,747,673.64	43,026,748.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	895.19	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	3,459,368.00	0.00	3,459,368.00	0.00	0.0%
All Other Local Revenue		8699	10,792,771.00	16,730,741.00	10,833,674.90	16,730,741.00	0.00	0.0%
Tuition		8710	1,475,427.00	1,505,015.00	96,520.00	1,505,015.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	16,295,104.00	25,103,499.00	652,036.86	25,103,499.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			72,986,777.00	107,054,330.00	41,643,267.09	107,054,330.00	0.00	0.0%
TOTAL, REVENUES			379,193,272.00	430,619,587.00	196,379,106.51	430,619,587.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,512,209.00	31,071,943.00	17,063,357.89	31,071,943.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,871,661.00	10,128,000.00	5,522,121.67	10,128,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	22,941,622.00	23,167,136.00	12,474,846.03	23,167,136.00	0.00	0.0%
Other Certificated Salaries		1900	2,393,792.00	3,465,333.00	1,998,660.64	3,465,333.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			65,719,284.00	67,832,412.00	37,058,986.23	67,832,412.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	37,525,482.00	37,733,830.00	18,523,988.10	37,733,830.00	0.00	0.0%
Classified Support Salaries		2200	16,691,680.00	17,186,005.00	9,249,291.03	17,186,005.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,526,913.00	16,478,478.00	8,809,219.18	16,478,478.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27,332,615.00	27,547,489.00	15,514,447.48	27,547,489.00	0.00	0.0%
Other Classified Salaries		2900	3,239,483.00	3,736,891.00	1,846,942.21	3,736,891.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			100,316,173.00	102,682,693.00	53,943,888.00	102,682,693.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,727,174.00	18,046,299.00	6,486,849.44	18,046,299.00	0.00	0.0%
PERS		3201-3202	26,933,466.00	27,247,416.00	13,483,018.82	27,247,416.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,821,855.00	8,980,717.00	4,656,284.34	8,980,717.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,376,688.00	35,690,968.00	19,109,666.46	35,690,968.00	0.00	0.0%
Unemployment Insurance		3501-3502	83,915.00	85,752.00	44,507.05	85,752.00	0.00	0.0%
Workers' Compensation		3601-3602	3,456,207.00	3,494,101.00	1,716,716.24	3,494,101.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	2,098.00	0.00	2,098.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	205.00	214.92	205.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			92,399,305.00	93,547,556.00	45,497,257.27	93,547,556.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	92,657.00	59,516.00	1,504.36	59,516.00	0.00	0.0%
Books and Other Reference Materials		4200	204,018.00	326,632.00	35,317.53	326,632.00	0.00	0.0%
Materials and Supplies		4300	6,523,452.00	14,321,657.00	1,261,902.39	14,321,657.00	0.00	0.0%
Noncapitalized Equipment		4400	1,223,568.00	1,730,300.00	543,263.97	1,730,300.00	0.00	0.0%
Food		4700	3,441.00	5,297.00	1,537.61	5,297.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			8,047,136.00	16,443,402.00	1,843,525.86	16,443,402.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	19,694,027.00	49,973,123.00	8,198,739.19	49,973,123.00	0.00	0.0%
Travel and Conferences		5200	2,644,787.00	3,984,755.00	672,659.24	3,984,755.00	0.00	0.0%
Dues and Memberships		5300	399,707.00	383,267.00	199,789.16	383,267.00	0.00	0.0%
Insurance		5400-5450	979,316.00	979,316.00	3,634,935.73	979,316.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,455,802.00	2,590,806.00	983,415.32	2,590,806.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,726,601.00	3,324,798.00	1,012,301.07	3,324,798.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	175,416.00	(215,518.00)	186,150.58	(215,518.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,293,783.00	58,956,016.00	9,139,274.09	58,956,016.00	0.00	0.0%
Communications		5900	956,381.00	951,642.00	283,882.65	951,642.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,325,820.00	120,928,205.00	24,311,147.03	120,928,205.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	6,914,451.00	4,471,813.36	6,914,451.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,258,629.00	4,655,891.00	214,975.58	4,655,891.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	467,729.00	651,226.00	243,651.16	651,226.00	0.00	0.0%
Equipment Replacement		6500	2,391,739.00	2,613,288.00	1,907,853.84	2,613,288.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,118,097.00	14,834,856.00	6,838,293.94	14,834,856.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,177,654.00	1,177,654.00	0.00	1,177,654.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	3,459,368.00	1,617,014.77	3,459,368.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	59,243,821.00	59,553,259.00	(27,433,488.47)	59,553,259.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	576,378.00	576,378.00	391,563.07	576,378.00	0.00	0.0%
Other Debt Service - Principal		7439	1,226,645.00	1,226,645.00	521,998.03	1,226,645.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			62,224,498.00	65,993,304.00	(24,902,912.60)	65,993,304.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,003,988.00)	(1,195,306.00)	(448,663.91)	(1,195,306.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,003,988.00)	(1,195,306.00)	(448,663.91)	(1,195,306.00)	0.00	0.0%
TOTAL, EXPENDITURES			396,146,325.00	481,067,122.00	144,141,521.82	481,067,122.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	114,816.00	114,816.00	114,816.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	114,816.00	114,816.00	114,816.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	114,816.00	114,816.00	114,816.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
5810	Other Restricted Federal	614.00
6018	Student Support and Enrichment Block Grant	.50
6266	Educator Effectiveness, FY 2021-22	.48
6332	CA Community Schools Partnership Act - Implementation Grant	6,574,093.93
6333	CA Community Schools Partnership Act - Coordination Grant	.41
6500	Special Education	1,368,123.94
6620	Reversing Opioid Overdoses	.28
7339	Dual Enrollment Opportunities	.21
7399	LCFF Equity Multiplier	.39
7412	A-G Access/Success Grant	.23
7435	Learning Recovery Emergency Block Grant	.65
7810	Other Restricted State	2,815.22
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,102,065.62
9010	Other Restricted Local	17,878,548.84
Total, Restricted Balance		28,926,264.70

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	892,671.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,204,859.00	60,938,071.00	23,514,201.00	60,938,071.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,541,702.00	4,541,702.00	2,713,069.00	4,541,702.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	11,419.66	0.00	0.00	0.0%
5) TOTAL, REVENUES			34,746,561.00	65,479,773.00	27,131,360.66	65,479,773.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	34,746,561.00	65,479,773.00	26,227,270.00	65,479,773.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,746,561.00	65,479,773.00	26,227,270.00	65,479,773.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	904,090.66	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	904,090.66	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(307.20)	(307.20)		(307.20)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(307.20)	(307.20)		(307.20)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(307.20)	(307.20)		(307.20)		
2) Ending Balance, June 30 (E + F1e)			(307.20)	(307.20)		(307.20)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(307.20)	(307.20)		(307.20)		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	892,671.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	892,671.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	30,204,859.00	60,938,071.00	23,514,201.00	60,938,071.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,204,859.00	60,938,071.00	23,514,201.00	60,938,071.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	4,541,702.00	4,541,702.00	2,713,069.00	4,541,702.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,541,702.00	4,541,702.00	2,713,069.00	4,541,702.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	11,419.66	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	11,419.66	0.00	0.00	0.0%
TOTAL, REVENUES			34,746,561.00	65,479,773.00	27,131,360.66	65,479,773.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	30,204,859.00	60,938,071.00	23,514,201.00	60,938,071.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	4,541,702.00	4,541,702.00	2,713,069.00	4,541,702.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			34,746,561.00	65,479,773.00	26,227,270.00	65,479,773.00	0.00	0.0%
TOTAL, EXPENDITURES			34,746,561.00	65,479,773.00	26,227,270.00	65,479,773.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,590,205.00	2,545,555.00	941,933.75	2,545,555.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,258,768.00	40,620,915.00	22,376,033.73	40,620,915.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	727.00	208,075.20	727.00	0.00	0.0%
5) TOTAL, REVENUES			11,848,973.00	43,167,197.00	23,526,042.68	43,167,197.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,920,590.00	1,874,534.00	967,353.26	1,874,534.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,515,878.00	3,887,424.00	1,776,321.32	3,887,424.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,122,140.00	3,269,688.00	1,501,753.60	3,269,688.00	0.00	0.0%
4) Books and Supplies		4000-4999	583,313.00	611,988.00	68,693.43	611,988.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,531,792.00	36,701,723.00	1,345,644.69	36,701,723.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,003,988.00	1,195,306.00	448,663.91	1,195,306.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,677,701.00	47,540,663.00	6,108,430.21	47,540,663.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,828,728.00)	(4,373,466.00)	17,417,612.47	(4,373,466.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	114,816.00	114,816.00	114,816.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(114,816.00)	(114,816.00)	(114,816.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,828,728.00)	(4,488,282.00)	17,302,796.47	(4,488,282.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,267,228.71	6,267,228.71		6,267,228.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,267,228.71	6,267,228.71		6,267,228.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,267,228.71	6,267,228.71		6,267,228.71		
2) Ending Balance, June 30 (E + F1e)			3,438,500.71	1,778,946.71		1,778,946.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,464,939.14	1,805,385.76		1,805,385.76		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(26,438.43)	(26,439.05)		(26,439.05)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	572,688.00	760,087.00	210,226.94	760,087.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,017,517.00	1,785,468.00	731,706.81	1,785,468.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,590,205.00	2,545,555.00	941,933.75	2,545,555.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	32,505.00	111,683.00	11,500.71	111,683.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	6,590,630.00	35,918,415.00	18,506,702.40	35,918,415.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	46,179.00	46,179.00	28,441.95	46,179.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,589,454.00	4,544,638.00	3,829,388.67	4,544,638.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,258,768.00	40,620,915.00	22,376,033.73	40,620,915.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	207,348.30	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	727.00	726.90	727.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	727.00	208,075.20	727.00	0.00	0.0%
TOTAL, REVENUES			11,848,973.00	43,167,197.00	23,526,042.68	43,167,197.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,059,376.00	1,015,549.00	509,766.31	1,015,549.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	861,214.00	858,985.00	457,586.95	858,985.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,920,590.00	1,874,534.00	967,353.26	1,874,534.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,508,358.00	1,340,526.00	616,887.00	1,340,526.00	0.00	0.0%
Classified Support Salaries		2200	63,903.00	6,179.00	11,178.60	6,179.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	560,842.00	678,477.00	371,088.09	678,477.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,382,775.00	1,839,492.00	767,807.63	1,839,492.00	0.00	0.0%
Other Classified Salaries		2900	0.00	22,750.00	9,360.00	22,750.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,515,878.00	3,887,424.00	1,776,321.32	3,887,424.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	312,235.00	312,998.00	156,889.96	312,998.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	1,038,659.00	1,098,316.00	491,451.67	1,098,316.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	312,965.00	336,942.00	153,931.57	336,942.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,316,194.00	1,369,905.00	638,519.31	1,369,905.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,717.00	2,886.00	1,317.24	2,886.00	0.00	0.0%
Workers' Compensation		3601-3602	139,370.00	148,641.00	59,643.85	148,641.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,122,140.00	3,269,688.00	1,501,753.60	3,269,688.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,978.00	38,381.00	3,011.09	38,381.00	0.00	0.0%
Materials and Supplies		4300	558,521.00	561,263.00	65,564.58	561,263.00	0.00	0.0%
Noncapitalized Equipment		4400	9,814.00	12,255.00	0.00	12,255.00	0.00	0.0%
Food		4700	0.00	89.00	117.76	89.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			583,313.00	611,988.00	68,693.43	611,988.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,085,078.00	31,428,501.00	141,989.19	31,428,501.00	0.00	0.0%
Travel and Conferences		5200	23,407.00	47,651.00	25,441.63	47,651.00	0.00	0.0%
Dues and Memberships		5300	1,574.00	2,674.00	1,373.44	2,674.00	0.00	0.0%
Insurance		5400-5450	0.00	930.00	929.12	930.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	116,341.00	54,940.88	116,341.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	132,876.00	32,710.71	132,876.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(175,853.00)	215,194.00	(186,378.52)	215,194.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,590,555.00	4,629,764.00	1,264,606.18	4,629,764.00	0.00	0.0%
Communications		5900	7,031.00	127,792.00	10,032.06	127,792.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,531,792.00	36,701,723.00	1,345,644.69	36,701,723.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,003,988.00	1,195,306.00	448,663.91	1,195,306.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,003,988.00	1,195,306.00	448,663.91	1,195,306.00	0.00	0.0%
TOTAL, EXPENDITURES			14,677,701.00	47,540,663.00	6,108,430.21	47,540,663.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	114,816.00	114,816.00	114,816.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	114,816.00	114,816.00	114,816.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	(114,816.00)	(114,816.00)	(114,816.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,540,800.00	7,540,800.00	4,342,971.40	7,540,800.00	0.00	0.0%
5) TOTAL, REVENUES			7,540,800.00	7,540,800.00	4,342,971.40	7,540,800.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	551,474.00	551,474.00	242,930.34	551,474.00	0.00	0.0%
3) Employee Benefits		3000-3999	295,830.00	292,576.00	117,978.01	292,576.00	0.00	0.0%
4) Books and Supplies		4000-4999	69,744.00	73,111.00	222.66	73,111.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,101,845.00	9,101,732.00	5,594,236.18	9,101,732.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,018,893.00	10,018,893.00	5,955,367.19	10,018,893.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 - B9)			(2,478,093.00)	(2,478,093.00)	(1,612,395.79)	(2,478,093.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,478,093.00)	(2,478,093.00)	(1,612,395.79)	(2,478,093.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	26,289,245.81	26,289,245.81		26,289,245.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,289,245.81	26,289,245.81		26,289,245.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,289,245.81	26,289,245.81		26,289,245.81		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
2) Ending Net Position, June 30 (E + F1e)			23,811,152.81	23,811,152.81		23,811,152.81		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	23,811,152.81	23,811,152.81		23,811,152.81		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	992,909.00	992,909.00	419,359.85	992,909.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	6,312,726.00	6,312,726.00	3,804,460.75	6,312,726.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	235,165.00	235,165.00	119,150.80	235,165.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,540,800.00	7,540,800.00	4,342,971.40	7,540,800.00	0.00	0.0%
TOTAL, REVENUES			7,540,800.00	7,540,800.00	4,342,971.40	7,540,800.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	390,527.00	390,527.00	149,038.08	390,527.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	160,947.00	160,947.00	93,892.26	160,947.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			551,474.00	551,474.00	242,930.34	551,474.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	151,104.00	147,850.00	54,758.70	147,850.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	41,424.00	41,424.00	16,949.07	41,424.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	97,341.00	97,341.00	43,690.39	97,341.00	0.00	0.0%
Unemployment Insurance		3501-3502	276.00	276.00	119.30	276.00	0.00	0.0%
Workers' Compensation		3601-3602	5,685.00	5,685.00	2,460.55	5,685.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			295,830.00	292,576.00	117,978.01	292,576.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	66,744.00	70,111.00	222.66	70,111.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,744.00	73,111.00	222.66	73,111.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,049.00	2,049.00	0.00	2,049.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	4,097,042.00	4,097,042.00	2,938,074.56	4,097,042.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	437.00	324.00	227.94	324.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,001,687.00	5,001,687.00	2,655,653.68	5,001,687.00	0.00	0.0%
Communications		5900	480.00	480.00	280.00	480.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,101,845.00	9,101,732.00	5,594,236.18	9,101,732.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			10,018,893.00	10,018,893.00	5,955,367.19	10,018,893.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a-b+e)			0.00	0.00	0.00	0.00		

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

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

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			182,186,293.00	153,930,121.00	140,443,469.00	131,817,911.00	127,185,069.00	159,178,336.00	183,580,413.00	164,480,430.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		557,419.00	557,419.00	1,023,594.00	1,003,356.00	1,003,356.00	1,023,593.00	1,003,356.00	1,217,463.00
Property Taxes	8020-8079		678,694.00	215,269.00	216,239.00	10,223,488.00	42,137,379.00	44,334,341.00	39,970,596.00	15,301,578.00
Miscellaneous Funds	8080-8099		0.00	223,145.00	47,508.00	177,754.00	76,635.00	63,677.00	(25,037,300.00)	44,100.00
Federal Revenue	8100-8299		(1,285,566.00)	(5,347,819.00)	5,430,255.00	3,956,472.00	2,175,989.00	4,034,967.00	6,477,523.00	3,099,845.00
Other State Revenue	8300-8599		495,368.00	4,275,942.00	4,628,003.00	2,398,521.00	5,792,898.00	962,826.00	1,240,943.00	2,516,453.00
Other Local Revenue	8600-8799		4,414,695.00	14,889,096.00	5,897,357.00	1,436,753.00	3,146,134.00	2,494,512.00	9,364,722.00	8,569,682.00
Interfund Transfers In	8900-8929								114,816.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,860,610.00	14,813,052.00	17,242,956.00	19,196,344.00	54,332,391.00	52,913,916.00	33,134,656.00	30,749,121.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,520,002.00	5,461,534.00	5,323,672.00	5,437,614.00	5,280,892.00	5,641,776.00	5,393,497.00	5,652,083.00
Classified Salaries	2000-2999		8,639,470.00	7,230,322.00	7,517,074.00	7,639,568.00	7,675,360.00	7,569,413.00	7,672,681.00	8,214,831.00
Employee Benefits	3000-3999		6,187,796.00	6,560,767.00	6,557,215.00	6,704,464.00	6,348,163.00	6,516,907.00	6,621,945.00	7,446,200.00
Books and Supplies	4000-4999		(47,978.00)	235,935.00	479,023.00	318,316.00	279,815.00	359,394.00	219,020.00	942,699.00
Services	5000-5999		3,029,739.00	1,779,634.00	3,405,004.00	3,282,419.00	438,298.00	7,797,585.00	4,578,468.00	7,453,862.00
Capital Outlay	6000-6999		72,049.00	(1,568,017.00)	1,789,312.00	4,125,829.00	259,666.00	419,560.00	1,739,895.00	658,761.00
Other Outgo	7000-7499		85,653.00	(56,770,084.00)	458,117.00	1,063,907.00	2,329,657.00	221,865.00	27,259,308.00	148,871.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			22,486,731.00	(37,069,909.00)	25,529,417.00	28,572,117.00	22,611,851.00	28,526,500.00	53,484,814.00	30,517,307.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	5,695,741.00				3,962,160.00		0.00	1,295,277.00	(425.00)
Accounts Receivable	9200-9299	42,539,045.00	12,338,994.00	26,343,218.00	518,773.00	148,046.00	243,148.00	0.00	3,300.00	26,563.00
Due From Other Funds	9310	550,466.00	0.00		550,465.00	1.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		48,785,252.00	12,338,994.00	26,343,218.00	1,069,238.00	4,110,207.00	243,148.00	0.00	1,298,577.00	26,138.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	88,935,146.00	24,171,755.00	62,127,041.00	56,755.00	39,154.00	25,614.00	(3,397.00)	17,082.00	(26,791.00)
Due To Other Funds	9610	1,399,639.00		7,280.00	1,399,639.00	(7,280.00)				
Current Loans	9640									
Unearned Revenues	9650	31,405,234.00	1,980,796.00	29,399,378.00	14,300.00	0.00			0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		121,740,019.00	26,152,551.00	91,533,699.00	1,470,694.00	31,874.00	25,614.00	(3,397.00)	17,082.00	(26,791.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	3,183,506.00	(179,132.00)	62,359.00	664,598.00	55,193.00	11,264.00	(31,320.00)	24,485.00
TOTAL BALANCE SHEET ITEMS		(72,954,767.00)	(10,630,051.00)	(65,369,613.00)	(339,097.00)	4,742,931.00	272,727.00	14,661.00	1,250,175.00	77,414.00
E. NET INCREASE/DECREASE (B - C + D)			(28,256,172.00)	(13,486,652.00)	(8,625,558.00)	(4,632,842.00)	31,993,267.00	24,402,077.00	(19,099,983.00)	309,228.00
F. ENDING CASH (A + E)			153,930,121.00	140,443,469.00	131,817,911.00	127,185,069.00	159,178,336.00	183,580,413.00	164,480,430.00	164,789,658.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		164,789,658.00	153,404,344.00	186,285,652.00	137,611,945.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,260,086.00	1,217,463.00	1,220,127.00	582,570.00	0.00		11,669,802.00	11,669,802.00
Property Taxes	8020-8079	12,198,554.00	50,602,802.00	1,759,421.00	33,010,818.00			250,649,179.00	250,649,179.00
Miscellaneous Funds	8080-8099	3,712,633.00	280,285.00	(11,747,371.00)	(12,784,781.00)			(44,943,715.00)	(44,943,715.00)
Federal Revenue	8100-8299	2,674,901.00	8,244,790.00	4,619,041.00	29,177,739.00			63,258,137.00	63,258,137.00
Other State Revenue	8300-8599	5,540,617.00	4,381,403.00	3,916,715.00	6,782,165.00			42,931,854.00	42,931,854.00
Other Local Revenue	8600-8799	9,517,839.00	9,566,218.00	8,974,720.00	28,782,602.00			107,054,330.00	107,054,330.00
Interfund Transfers In	8900-8929							114,816.00	114,816.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		34,904,630.00	74,292,961.00	8,742,653.00	85,551,113.00	0.00	0.00	430,734,403.00	430,734,403.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,723,499.00	5,709,656.00	5,789,614.00	7,898,573.00	0.00		67,832,412.00	67,832,412.00
Classified Salaries	2000-2999	9,949,004.00	8,728,442.00	8,707,864.00	13,138,664.00			102,682,693.00	102,682,693.00
Employee Benefits	3000-3999	7,902,220.00	7,495,417.00	7,840,794.00	17,365,668.00			93,547,556.00	93,547,556.00
Books and Supplies	4000-4999	1,166,946.00	1,355,265.00	1,641,648.00	9,493,319.00			16,443,402.00	16,443,402.00
Services	5000-5999	10,141,906.00	8,401,493.00	13,504,514.00	57,115,283.00			120,928,205.00	120,928,205.00
Capital Outlay	6000-6999	1,661,509.00	1,124,113.00	1,078,225.00	3,473,954.00			14,834,856.00	14,834,856.00
Other Outgo	7000-7499	9,850,020.00	8,962,735.00	19,512,123.00	51,675,826.00			64,797,998.00	64,797,998.00
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		46,395,104.00	41,777,121.00	58,074,782.00	160,161,287.00	0.00	0.00	481,067,122.00	481,067,122.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	2,733.00	(74.00)	(831,689.00)	(1,149,380.00)			3,278,602.00	
Accounts Receivable	9200-9299	(748.00)	186,464.00	326,757.00	(19,817,666.00)			20,316,849.00	
Due From Other Funds	9310				(3,758,063.00)			(3,207,597.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330				(19,418.00)			(19,418.00)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,985.00	186,390.00	(504,932.00)	(24,744,527.00)	0.00	0.00	20,368,436.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	6,721.00	(44,943.00)	(13,068.00)	(83,603,210.00)			2,752,713.00	
Due To Other Funds	9610				(2,014,945.00)			(615,306.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650				(25,570,130.00)			5,824,344.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		6,721.00	(44,943.00)	(13,068.00)	(111,188,285.00)	0.00	0.00	7,961,751.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	109,896.00	134,135.00	1,150,286.00	(2,150,910.00)			3,034,360.00	
TOTAL BALANCE SHEET ITEMS		105,160.00	365,468.00	658,422.00	84,292,848.00	0.00	0.00	15,441,045.00	
E. NET INCREASE/DECREASE (B - C + D)		(11,385,314.00)	32,881,308.00	(48,673,707.00)	9,682,674.00	0.00	0.00	(34,891,674.00)	(50,332,719.00)
F. ENDING CASH (A + E)		153,404,344.00	186,285,652.00	137,611,945.00	147,294,619.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								147,294,619.00	

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 23,171,193.00
- 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) 240,889,370.00

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) 9.62%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
 (Functions 7200-7600, objects 1000-5999, minus Line B9) 20,010,634.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 8,776,340.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,612.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,205,483.74
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)	30,063,069.74
9. Carry-Forward Adjustment (Part IV, Line F)	(7,515,309.13)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,547,760.61
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	129,741,746.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	70,252,095.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	57,056,813.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,816,002.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	394,066.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	5,669.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	12,322,945.00
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)	25,293,198.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,456,974.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,325,532.26
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)	480,990.00
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)	14,916,767.00
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)	336,062,797.26
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	8.95%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	6.71%

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)	30,063,069.74
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	127,866.98
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.22%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.22%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.22%) times Part III, Line B19); zero if positive	(7,515,309.13)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(7,515,309.13)
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:	6.71%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-3757654.57) is applied to the current year calculation and the remainder (\$-3757654.56) is deferred to one or more future years:	7.83%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2505103.04) is applied to the current year calculation and the remainder (\$-5010206.09) is deferred to one or more future years:	8.20%
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)	(7,515,309.13)

Approved indirect cost rate: 11.22%
 Highest rate used in any program: 11.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	311,091.00	16,172.00	5.20%
01	3010	737,833.00	75,629.00	10.25%
01	3025	646,532.00	66,269.00	10.25%
01	3060	5,078,100.00	406,388.00	8.00%
01	3182	1,330,557.00	149,289.00	11.22%
01	3183	408,727.00	41,895.00	10.25%
01	3310	1,189,345.00	86,299.00	7.26%
01	3315	23,251.00	1,802.00	7.75%
01	3345	5,195.00	287.00	5.52%
01	3385	731,866.00	82,115.00	11.22%
01	3395	74,262.00	4,084.00	5.50%
01	4035	59,333.00	6,081.00	10.25%
01	4127	89,824.00	9,207.00	10.25%
01	4203	120,674.00	12,369.00	10.25%
01	4204	23,173.00	2,375.00	10.25%
01	4610	98,903.00	11,097.00	11.22%
01	5210	34,959,333.00	3,633,309.00	10.39%
01	5630	229,557.00	23,530.00	10.25%
01	5810	1,441,088.00	160,171.00	11.11%
01	6018	1,346,371.00	138,002.00	10.25%
01	6019	305,952.00	33,237.00	10.86%
01	6054	767,396.00	86,102.00	11.22%
01	6128	472,883.00	53,058.00	11.22%
01	6266	8,892.00	911.00	10.25%
01	6318	14,028.00	1,574.00	11.22%
01	6332	2,774,863.00	311,340.00	11.22%
01	6333	437,405.00	49,077.00	11.22%
01	6334	1,605,571.00	164,572.00	10.25%
01	6388	258,414.00	10,337.00	4.00%
01	6500	117,320,345.00	9,023,790.00	7.69%
01	6510	3,977,132.00	308,227.00	7.75%
01	6520	122,653.00	12,572.00	10.25%
01	6545	674,339.00	75,661.00	11.22%
01	6546	130,435.00	7,975.00	6.11%
01	6680	40,902.00	4,589.00	11.22%
01	6685	42,400.00	4,757.00	11.22%
01	6690	39,626.00	4,374.00	11.04%
01	6695	634,095.00	71,145.00	11.22%

Second Interim
 2025-26 Projected Year Totals
 Exhibit A: Indirect Cost Rates Charged to Programs

01	6762	220,898.00	22,642.00	10.25%
01	6770	629,883.00	6,299.00	1.00%
01	7311	149,263.00	15,299.00	10.25%
01	7339	96,928.00	10,371.00	10.70%
01	7366	497,773.00	51,022.00	10.25%
01	7412	106,383.00	10,905.00	10.25%
01	7413	77,051.00	7,898.00	10.25%
01	7435	224,081.00	23,600.00	10.53%
01	7505	625,873.00	70,223.00	11.22%
01	7810	19,195,838.00	1,029,322.00	5.36%
01	8150	4,110,291.00	422,874.00	10.29%
01	9010	42,767,655.00	4,127,202.00	9.65%
12	5025	134,712.00	9,767.00	7.25%
12	5035	619,042.00	68,392.00	11.05%
12	5055	109,875.00	10,987.00	10.00%
12	5160	177,335.00	17,734.00	10.00%
12	5320	793,426.00	49,193.00	6.20%
12	5340	27,450.00	1,701.00	6.20%
12	6045	8,013.00	801.00	10.00%
12	6052	9,324.00	676.00	7.25%
12	6057	341,807.00	35,035.00	10.25%
12	6100	4,026.00	403.00	10.01%
12	6102	897,178.00	89,718.00	10.00%
12	6105	7,262,361.00	526,527.00	7.25%
12	6110	1,087,903.00	108,790.00	10.00%
12	6123	35,753.00	3,665.00	10.25%
12	6127	1,192,817.00	119,282.00	10.00%
12	6160	36,054.00	2,614.00	7.25%
12	6770	128,104.00	1,281.00	1.00%
12	7810	2,050,909.00	148,691.00	7.25%
12	9010	678.00	49.00	7.23%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		216,653.29	(1.33%)	213,771.80	(1.33%)	210,928.64
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	107,942,206.00	(1.10%)	106,750,539.00	0.00%	106,750,539.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	650,461.00	0.00%	650,461.00	0.00%	650,461.00
4. Other Local Revenues	8600-8799	17,789,311.00	.46%	17,870,978.00	1.24%	18,093,256.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,902,306.00)	(72.67%)	(519,834.00)	(156.74%)	294,943.00
6. Total (Sum lines A1 thru A5c)		124,479,672.00	.22%	124,752,144.00	.83%	125,789,199.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,514,740.00		12,997,939.00
b. Step & Column Adjustment				125,148.00		129,980.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				358,051.00		(13,887.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,514,740.00	3.86%	12,997,939.00	.89%	13,114,032.00
2. Classified Salaries						
a. Base Salaries				37,203,977.00		37,782,145.00
b. Step & Column Adjustment				372,039.00		377,821.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				206,129.00		(63,228.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,203,977.00	1.55%	37,782,145.00	.83%	38,096,738.00
3. Employee Benefits	3000-3999	24,669,800.00	2.71%	25,339,440.00	1.30%	25,667,590.00
4. Books and Supplies	4000-4999	3,183,258.00	(13.33%)	2,758,842.00	(1.01%)	2,731,003.00
5. Services and Other Operating Expenditures	5000-5999	19,328,393.00	(35.05%)	12,554,204.00	(15.07%)	10,662,169.00
6. Capital Outlay	6000-6999	3,274,943.00	(79.71%)	664,466.00	0.00%	664,466.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	56,480,111.00	(.82%)	56,015,931.00	(1.38%)	55,242,511.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,126,459.00)	(15.33%)	(18,735,050.00)	(2.99%)	(18,174,547.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		134,528,763.00	(3.83%)	129,377,917.00	(1.06%)	128,003,962.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(10,049,091.00)		(4,625,773.00)		(2,214,763.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,026,468.37		29,977,377.37		25,351,604.37
2. Ending Fund Balance (Sum lines C and D1)		29,977,377.37		25,351,604.37		23,136,841.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	9,459,015.00		9,553,060.00		8,137,718.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,242,685.00		15,385,839.00		14,704,251.00
2. Unassigned/Unappropriated	9790	1,250,677.37		387,705.37		269,872.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,977,377.37		25,351,604.37		23,136,841.37
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	19,242,685.00		15,385,839.00		14,704,251.00
c. Unassigned/Unappropriated	9790	1,250,677.37		387,705.37		269,872.37
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		20,493,362.37		15,773,544.37		14,974,123.37
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The other adjustments in B.1 certificated salaries will be covered by alternative funding should the funding source not be enough in the two out years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	109,433,060.00	2.13%	111,764,181.00	2.79%	114,882,244.00
2. Federal Revenues	8100-8299	63,258,137.00	(17.74%)	52,038,666.00	(.17%)	51,949,375.00
3. Other State Revenues	8300-8599	42,281,393.00	(41.34%)	24,800,259.00	(20.23%)	19,782,832.00
4. Other Local Revenues	8600-8799	89,265,019.00	(32.05%)	60,658,335.00	(11.80%)	53,500,822.00
5. Other Financing Sources						
a. Transfers In	8900-8929	114,816.00	(100.00%)		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,902,306.00	(72.67%)	519,834.00	(156.74%)	(294,943.00)
6. Total (Sum lines A1 thru A5c)		306,254,731.00	(18.44%)	249,781,275.00	(3.99%)	239,820,330.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				55,317,672.00		51,333,319.00
b. Step & Column Adjustment				1,197,145.00		1,176,622.00
c. Cost-of-Living Adjustment						(188,866.00)
d. Other Adjustments				(5,181,498.00)		(2,601,131.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,317,672.00	(7.20%)	51,333,319.00	(3.14%)	49,719,944.00
2. Classified Salaries						
a. Base Salaries				65,478,716.00		61,730,289.00
b. Step & Column Adjustment				1,423,747.00		1,409,333.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,172,174.00)		(818,909.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	65,478,716.00	(5.72%)	61,730,289.00	.96%	62,320,713.00
3. Employee Benefits	3000-3999	68,877,756.00	(5.26%)	65,252,262.00	(1.38%)	64,354,161.00
4. Books and Supplies	4000-4999	13,260,144.00	(67.89%)	4,258,486.00	(5.66%)	4,017,452.00
5. Services and Other Operating Expenditures	5000-5999	101,599,812.00	(56.48%)	44,216,581.00	(16.22%)	37,042,479.00
6. Capital Outlay	6000-6999	11,559,913.00	(55.08%)	5,193,074.00	(95.24%)	247,214.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,513,193.00	(39.62%)	5,744,300.00	(14.33%)	4,921,113.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	20,931,153.00	(16.20%)	17,539,744.00	(3.20%)	16,979,241.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		346,538,359.00	(26.34%)	255,268,055.00	(6.14%)	239,602,317.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(40,283,628.00)		(5,486,780.00)		218,013.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		69,209,890.36		28,926,262.36		23,439,482.36
2. Ending Fund Balance (Sum lines C and D1)		28,926,262.36		23,439,482.36		23,657,495.36
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	28,926,264.70		23,439,482.36		23,657,495.36
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(2.34)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,926,262.36		23,439,482.36		23,657,495.36
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
SCCOE will continue to explore alternative funding sources to support the remaining B1 and B2 salary adjustments for both certificated and classified staff. If additional funding does not materialize, program reductions may be required to balance the budget						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		216,653.29	(1.33%)	213,771.80	(1.33%)	210,928.64
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	217,375,266.00	.52%	218,514,720.00	1.43%	221,632,783.00
2. Federal Revenues	8100-8299	63,258,137.00	(17.74%)	52,038,666.00	(.17%)	51,949,375.00
3. Other State Revenues	8300-8599	42,931,854.00	(40.72%)	25,450,720.00	(19.71%)	20,433,293.00
4. Other Local Revenues	8600-8799	107,054,330.00	(26.65%)	78,529,313.00	(8.83%)	71,594,078.00
5. Other Financing Sources						
a. Transfers In	8900-8929	114,816.00	(100.00%)	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)		430,734,403.00	(13.05%)	374,533,419.00	(2.38%)	365,609,529.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				67,832,412.00		64,331,258.00
b. Step & Column Adjustment				1,322,293.00		1,306,602.00
c. Cost-of-Living Adjustment				0.00		(188,866.00)
d. Other Adjustments				(4,823,447.00)		(2,615,018.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,832,412.00	(5.16%)	64,331,258.00	(2.33%)	62,833,976.00
2. Classified Salaries						
a. Base Salaries				102,682,693.00		99,512,434.00
b. Step & Column Adjustment				1,795,786.00		1,787,154.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,966,045.00)		(882,137.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	102,682,693.00	(3.09%)	99,512,434.00	.91%	100,417,451.00
3. Employee Benefits	3000-3999	93,547,556.00	(3.16%)	90,591,702.00	(.63%)	90,021,751.00
4. Books and Supplies	4000-4999	16,443,402.00	(57.32%)	7,017,328.00	(3.83%)	6,748,455.00
5. Services and Other Operating Expenditures	5000-5999	120,928,205.00	(53.05%)	56,770,785.00	(15.97%)	47,704,648.00
6. Capital Outlay	6000-6999	14,834,856.00	(60.52%)	5,857,540.00	(84.44%)	911,680.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	65,993,304.00	(6.41%)	61,760,231.00	(2.59%)	60,163,624.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,195,306.00)	0.00%	(1,195,306.00)	0.00%	(1,195,306.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		481,067,122.00	(20.04%)	384,645,972.00	(4.43%)	367,606,279.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(50,332,719.00)		(10,112,553.00)		(1,996,750.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		109,236,358.73		58,903,639.73		48,791,086.73
2. Ending Fund Balance (Sum lines C and D1)		58,903,639.73		48,791,086.73		46,794,336.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	28,926,264.70		23,439,482.36		23,657,495.36
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	9,459,015.00		9,553,060.00		8,137,718.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,242,685.00		15,385,839.00		14,704,251.00
2. Unassigned/Unappropriated	9790	1,250,675.03		387,705.37		269,872.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		58,903,639.73		48,791,086.73		46,794,336.73
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	19,242,685.00		15,385,839.00		14,704,251.00
c. Unassigned/Unappropriated	9790	1,250,677.37		387,705.37		269,872.37
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.34)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		20,493,360.03		15,773,544.37		14,974,123.37
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.26%		4.10%		4.07%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Santa Clara County Areas 1, 2, 3, 4 & 7 SELPA					
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		65,479,773.00				
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)						
		481,067,122.00		384,645,972.00		367,606,279.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		481,067,122.00		384,645,972.00		367,606,279.00
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)		481,067,122.00		384,645,972.00		367,606,279.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,621,342.44		7,692,919.44		7,352,125.58
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,621,342.44		7,692,919.44		7,352,125.58
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	481,067,122.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	62,444,156.00
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	394,066.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	12,674,764.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,803,023.00
4. Other Transfers Out	All	9200	7200-7299	62,508,710.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	11,665,867.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,505,015.00
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)				90,551,445.00
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)				328,071,521.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				450.99
B. Expenditures per ADA (Line I.E divided by Line II.A)				727,447.44
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total		Per ADA	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	267,587,662.84		611,307.57	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00		0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	267,587,662.84		611,307.57	
B. Required effort (Line A.2 times 90%)	240,828,896.56		550,176.81	
C. Current year expenditures (Line I.E and Line II.B)	328,071,521.00		727,447.44	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00		0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met			

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages) *Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.	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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(215,518.00)	0.00	(1,195,306.00)				
Other Sources/Uses Detail					114,816.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	215,194.00	0.00	1,195,306.00	0.00				
Other Sources/Uses Detail					0.00	114,816.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	324.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	215,518.00	(215,518.00)	1,195,306.00	(1,195,306.00)	114,816.00	114,816.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		

County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)

Current Year (2025-26)	250.99	250.99	0.0%	Met
1st Subsequent Year (2026-27)	241.92	241.92	0.0%	Met
2nd Subsequent Year (2027-28)	233.00	233.00	0.0%	Met

District Funded County Program ADA (Form AI, Line B2g)

Current Year (2025-26)	687.57	687.57	0.0%	Met
1st Subsequent Year (2026-27)	687.57	687.57	0.0%	Met
2nd Subsequent Year (2027-28)	687.57	687.57	0.0%	Met

County Operations Grant ADA (Form AI, Line B5)

Current Year (2025-26)	216,653.29	216,653.29	0.0%	Met
1st Subsequent Year (2026-27)	213,771.80	213,771.80	0.0%	Met
2nd Subsequent Year (2027-28)	210,928.64	210,928.64	0.0%	Met

Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)

Current Year (2025-26)	200.00	200.00	0.0%	Met
1st Subsequent Year (2026-27)	200.00	200.00	0.0%	Met
2nd Subsequent Year (2027-28)	200.00	200.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
Current Year (2025-26)	261,500,216.00	262,318,981.00	.3%	Met
1st Subsequent Year (2026-27)	261,589,162.00	261,216,260.00	-.1%	Met
2nd Subsequent Year (2027-28)	261,697,390.00	261,324,488.00	-.1%	Met

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

DATAENTRY: Enter an explanation if the standard is not met.

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

Explanation:
 (required if NOT met)

3. **CRITERION: Salaries and Benefits**

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

County Office Salaries and Benefits Standard Percentage Range:

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2025-26)	262,286,120.00	264,062,661.00	.7%	Met
1st Subsequent Year (2026-27)	252,917,624.00	254,435,394.00	.6%	Met
2nd Subsequent Year (2027-28)	250,309,841.00	253,273,178.00	1.2%	Met

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

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

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

Explanation:
 (required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2025-26)	63,235,735.00	63,258,137.00	0.0%	No
1st Subsequent Year (2026-27)	52,190,002.00	52,038,666.00	-3.3%	No
2nd Subsequent Year (2027-28)	51,434,791.00	51,949,375.00	1.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	41,198,463.00	42,931,854.00	4.2%	No
1st Subsequent Year (2026-27)	29,422,118.00	25,450,720.00	-13.5%	Yes
2nd Subsequent Year (2027-28)	24,420,373.00	20,433,293.00	-16.3%	Yes

Explanation:
(required if Yes)

The decrease in the next two years is primarily due to the expiration of one-time grant funding, including 1) \$2.4M for the Classified School Employee Teacher Credentialing Program and 2) \$1.6M for the the Teacher Residency Implementation and Expansion Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	94,013,532.00	107,054,330.00	13.9%	Yes
1st Subsequent Year (2026-27)	75,319,764.00	78,529,313.00	4.3%	No
2nd Subsequent Year (2027-28)	67,840,823.00	71,594,078.00	5.5%	Yes

Explanation:
(required if Yes)

The increases from 25-26 first interim to second interim budget report is due to 1) approved carryover and additional funding of \$6.87M for Children and Youth Behavioral Health Initiative (CYBHI), 2) additional revenues for Special Ed Program of about \$4.54M from Medi-Cal Billing Option reimbursement, 3) approved carryover of \$1.1M for School Behavioral Health Incentive Program (SBHIP), and 4) other additional revenue from local contracts. The increase in Year 3 is for additional revenues for Special Ed Program of about \$4.54M.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	16,966,879.00	16,443,402.00	-3.1%	No
1st Subsequent Year (2026-27)	7,554,154.00	7,017,328.00	-7.1%	Yes
2nd Subsequent Year (2027-28)	7,261,334.00	6,748,455.00	-7.1%	Yes

Explanation:
(required if Yes)

The decrease in the next two years is due the 1) decrease in funding for Differentiated Assistance funding about \$400k and 2) other realignments in expenses.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	110,032,064.00	120,928,205.00	9.9%	Yes
1st Subsequent Year (2026-27)	57,786,822.00	56,770,785.00	-1.8%	No
2nd Subsequent Year (2027-28)	47,382,763.00	47,704,648.00	.7%	No

Explanation:
(required if Yes)

The increase in the current year for about \$10.9M are for 1) \$4.2M due to increase in revenues for Medi-Cal Billing Option reimbursement, 2) \$2.67M for approved carryover of CYBHI School-Linked Partnerships and Capacity Grants, 3) others are for grants received after first interim and also realignment of budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2025-26)	198,447,730.00	213,244,321.00	7.5%	Not Met
1st Subsequent Year (2026-27)	156,931,884.00	156,018,699.00	- .6%	Met
2nd Subsequent Year (2027-28)	143,695,987.00	143,976,746.00	.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2025-26)	126,998,943.00	137,371,607.00	8.2%	Not Met
1st Subsequent Year (2026-27)	65,340,976.00	63,788,113.00	-2.4%	Met
2nd Subsequent Year (2027-28)	54,644,097.00	54,453,103.00	-.3%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

The decrease in the next two years is primarily due to the expiration of one-time grant funding, including 1) \$2.4M for the Classified School Employee Teacher Credentialing Program and 2) \$1.6M for the the Teacher Residency Implementation and Expansion Grant.

Explanation:

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

The increases from 25-26 first interim to second interim budget report is due to 1) approved carryover and additional funding of \$6.87M for Children and Youth Behavioral Health Initiative (CYBHI), 2) additional revenues for Special Ed Program of about \$4.54M from Medi-Cal Billing Option reimbursement, 3) approved carryover of \$1.1M for School Behavioral Health Incentive Program (SBHIP) , and 4) other additional revenue from local contracts. The increase in Year 3 is for additional revenues for Special Ed Program of about \$4.54M.

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

Explanation:

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

The decrease in the next two years is due the 1) decrease in funding for Differentiated Assistance funding about \$400k and 2) other realignments in expenses.

Explanation:

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

The increase in the current year for about \$10.9M are for 1) \$4.2M due to increase in revenues for Medi-Cal Billing Option reimbursement, 2) \$2.67M for approved carryover of CYBHI School-Linked Partnerships and Capacity Grants , 3) others are for grants received after first interim and also realignment of budget.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	4,035,862.89	4,035,863.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		4,084,261.00	

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

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.3%	4.1%	4.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.4%	1.4%	1.4%

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

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

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

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

Yes

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

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

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

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2025-26)	(10,049,091.00)	134,528,763.00	7.5%	Not Met
1st Subsequent Year (2026-27)	(4,625,773.00)	129,377,917.00	3.6%	Not Met
2nd Subsequent Year (2027-28)	(2,214,763.00)	128,003,962.00	1.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

SCCOE is not deficit spending but use of fund balance. Fund balance is allocated for designated purposes. In 2025-26, the fund balance is budgeted as: 1) \$162K for Court Schools, 2) \$401K for Community Schools, 3) \$4.1M for Differentiated Assistance Grant, 4) \$3.5M for Technology and Data Services (TDS), 5) \$414K for Medi-Cal Administrative Activities, \$103K for State Lottery, and 6) \$1.2M for general fund and other unrestricted programs. In the 2 out years, TDS projects use of fund balance at \$1.9M each year.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	
		Status
Current Year (2025-26)	58,903,639.73	Met
1st Subsequent Year (2026-27)	48,791,086.73	Met
2nd Subsequent Year (2027-28)	46,794,336.73	Met

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

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

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

Explanation:
 (required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	147,294,619.00	Met

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

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

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

Explanation:
 (required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	481,067,122.00	384,645,972.00	367,606,279.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	481,067,122.00	384,645,972.00	367,606,279.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	481,067,122.00	384,645,972.00	367,606,279.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	9,621,342.44	7,692,919.44	7,352,125.58
6.	Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	9,621,342.44	7,692,919.44	7,352,125.58

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	19,242,685.00	15,385,839.00	14,704,251.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,250,677.37	387,705.37	269,872.37
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(2.34)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	20,493,360.03	15,773,544.37	14,974,123.37
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.26%	4.10%	4.07%
	County Office's Reserve Standard (Section 8A, Line 7):	9,621,342.44	7,692,919.44	7,352,125.58
	Status:	Met	Met	Met

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

DATAENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(3,251,049.00)	(3,251,049.00)	0.0%	0.00	Met
1st Subsequent Year (2026-27)	(1,226,513.00)	(1,854,533.00)	51.2%	628,020.00	Not Met
2nd Subsequent Year (2027-28)	(1,033,822.00)	(1,030,189.00)	-4%	(3,633.00)	Met
1b. Transfers In, County School Service Fund *					
Current Year (2025-26)	0.00	114,816.00	New	114,816.00	Not Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

There was an approved contribution in Year 2 of \$630,432 for services in support to smaller districts.

1b. NOT MET - The projected transfers in to the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfer for the California State Preschool Program (CSPP) Quality Rating and Improvement System (QRIS) Block Grant Award for Fiscal Year 2025-26.

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes
1 b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?	No
1 c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?	No

2 OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
	25,428,353.00	25,428,353.00
a. Total OPEB liability	26,245,256.00	26,245,256.00
b. OPEB plan(s) fiduciary net position (if applicable)	(816,903.00)	(816,903.00)
c. Total/Net OPEB liability (Line 2a minus Line 2b)	Actuarial	Actuarial
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Jun 30, 2025	Jun 30, 2025
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation		

3 OPEB Contributions	First Interim (Form 01CSI, Item S7A)	Second Interim
	0.00	0.00
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	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)	2,098.00	2,098.00
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,003,252.00	1,003,252.00
Current Year (2025-26)	1,115,316.00	1,115,316.00
1st Subsequent Year (2026-27)	1,186,779.00	1,186,779.00
2nd Subsequent Year (2027-28)	1,186,779.00	1,186,779.00
d. Number of retirees receiving OPEB benefits	51.00	51.00
Current Year (2025-26)	51.00	51.00
1st Subsequent Year (2026-27)	51.00	51.00
2nd Subsequent Year (2027-28)	51.00	51.00

4. Comments:

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

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

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

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

Yes

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

Yes

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

No

2 Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	12,411,000.00	12,813,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- Current Year (2025-26)
 1st Subsequent Year (2026-27)
 2nd Subsequent Year (2027-28)

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2025-26)	9,458,764.00	9,458,764.00
1st Subsequent Year (2026-27)	9,458,764.00	9,458,764.00
2nd Subsequent Year (2027-28)	9,458,764.00	9,458,764.00

- b. Amount contributed (funded) for self-insurance programs
- Current Year (2025-26)
 1st Subsequent Year (2026-27)
 2nd Subsequent Year (2027-28)

Current Year (2025-26)	9,458,764.00	9,458,764.00
1st Subsequent Year (2026-27)	9,458,764.00	9,458,764.00
2nd Subsequent Year (2027-28)	9,458,764.00	9,458,764.00

4 Comments:

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

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	311.80	278.41	278.41	278.41

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since First Interim Projections

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

Mar 04, 2026

3. Period covered by the agreement:

Begin Date: Jul 01, 2025

End Date: Jun 30, 2026

4. Salary settlement:

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

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement	246,109	273,674	303,050
% change in salary schedule from prior year	9.9%		

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:

The salary and benefit negotiations for the Psychologists & Social Workers Association (PSWA) were finalized after the Second Interim deadline; therefore, the costs were not included in the Second interim and multi-year projections. Rather than applying a uniform percentage increase across all salaries, the agreement adjusts the salary schedule itself by increasing the per diem rates tied to the base salary schedule. As a result, per diem rates for active employees now range from \$665.33 per day at Step 7 to \$879.45 per day at Step 20. Because the increases are embedded within the step-and-column structure, individual impacts differ, with an overall average adjustment of approximately 9.85% across the unit.

Negotiations Not Settled

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

543,264

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

6. Amount included for any tentative salary schedule increases

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

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

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

2. Total cost of H&W benefits

6,841,052	6,841,052	6,841,052
-----------	-----------	-----------

3. Percent of H&W cost paid by employer

100.0%	100.0%	100.0%
--------	--------	--------

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

0.0%	0.0%	0.0%
------	------	------

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

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

--	--	--

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	446,653	451,119	455,630
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	969.00	924.50	924.50	924.50

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

If No, complete questions 5 and 6.

No

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since First Interim Projections

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

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

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

--	--	--

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

[]

Negotiations Not Settled

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

1,174,360

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits	23,352,589	23,352,589	23,352,589
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%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

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

--	--	--

If Yes, explain the nature of the new costs:

[]

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	862,042	870,663	879,369
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	253.00	220.82	220.82	220.82

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A.8. Santa Clara County Board of Education (SCCBOE) appointed Dr. David M. Toston, Sr. as County Superintendent of Schools, effective 05/01/2025.

End of County Office Second Interim Criteria and Standards Review

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43-10439-0000000

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

Santa Clara County Office of Education

Santa Clara County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

- INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**
- INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**
- INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**
- INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**
- 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 - (Warning)** - 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**
- OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**
- | FUND | RESOURCE | OBJECT | VALUE |
|---|----------|--------|---------------|
| 10 | 0000 | 9790 | (\$307.20) |
| Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance. | | | |
| 12 | 9010 | 9790 | (\$26,438.43) |
| Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance. | | | |
| 67 | 9010 | 9790 | (\$75,992.16) |
| Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance. | | | |
- PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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Second Interim
Board Approved Operating Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

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

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

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

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

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

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

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

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

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

- INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
10	0000	9790	(\$307.20)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.			
12	9010	9790	(\$26,438.43)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.			
67	9010	9790	(\$75,992.16)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.			

- PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **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**

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

SACS Web System - SACS V14
3/5/2026 11:07:37 PM

43-10439-0000000

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

Santa Clara County Office of Education

Santa Clara County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

- INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**
- INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**
- INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**
- INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**
- 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 - (Warning)** - 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**
- OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**
- | FUND | RESOURCE | OBJECT | VALUE |
|---|----------|--------|---------------|
| 10 | 0000 | 9790 | (\$307.20) |
| Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance. | | | |
| 12 | 9010 | 9790 | (\$26,438.43) |
| Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance. | | | |
| 67 | 9010 | 9790 | (\$75,992.16) |
| Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance. | | | |
- PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **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**

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

SACS Web System - SACS V14
3/5/2026 11:08:19 PM

43-10439-0000000

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

Santa Clara County Office of Education

Santa Clara County

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IMPORT CHECKS

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

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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**

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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**

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

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

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

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

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

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

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

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

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

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

Passed

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

Passed