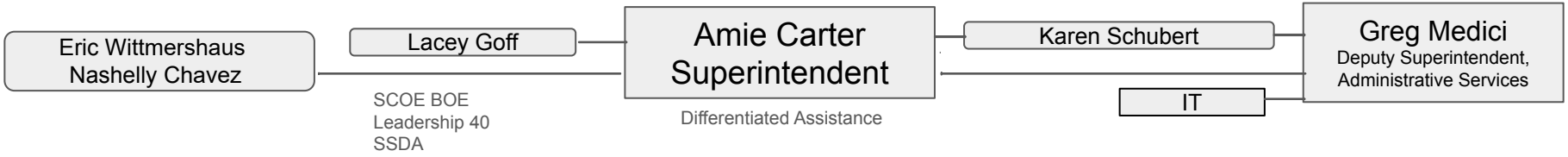
Sonoma County
Office of Education

2025 - 2026
Adopted Budget

June 26, 2025

Acknowledgement

Special thanks to all the SCOE departments for their teamwork and dedication in developing the 2025-2026 Budget.



Rani Goyal Human Resources	Kelley Dillon Equitable Education Services	Eveta Jackson Educator Advancement	Louis Ganzler School Culture & Partnerships	Jen Larson Student Support Services & Accountability	Sarah Lampenfeld Business Services
AOS: Renee Jackson	AOS: Kasey Deis	AOS: Kenna Kitamura	AOS: Nicole Rosaschi	AOS: Tyler Wilcox	AOS:Kristen Enbysk
Credentials Substitutes Certificated Classified Labor Partner Relations	Teaching and Learning Geo Lead CCPC	North Coast School of Ed. 21 CSLA Grants Equity Lead Grant	School Partnerships School Safety YouthTruth Behavioral Health/Wellbeing	Alternative Education Special Education Foster/Homeless Youth Federal/State Compliance Data Literacy/Accountability	Internal Fiscal Services External Fiscal Services External Finance & Payroll Facilities, Operations, Maintenance

2025-2026 Leadership

DRAFT

Sonoma County Office of Education

KS 5.22.25

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SONOMA COUNTY OFFICE OF EDUCATION

2025-2026 ADOPTED BUDGET

SCOE Overview[1]

The Sonoma County Office of Education (SCOE) is a strategic partner to the county's 40 districts and their 182 schools providing service and support to help them meet legal mandates, operate cost-effectively, and raise student achievement. SCOE provides fiscal oversight for districts and operates alternative education programs for students not enrolled at district schools. SCOE also operates a Fee for Service Program for special education students. In 2015, SCOE launched the North Coast School of Education to provide state accredited programs and services for teachers, interns and aspiring administrators. This program continues to be successful in placing interns and administrators.

The elected Sonoma County Superintendent of Schools is a State constitutional officer who serves as an intermediary between local school districts and the State. The Superintendent provides leadership, support, and State-designated fiscal and program oversight for all school districts in the county. This position also serves as the chief executive officer of the Sonoma County Office of Education (SCOE).

The Sonoma County Board of Education is comprised of five elected representatives from trustee areas that roughly correspond to the Sonoma County Board of Supervisor districts. The Sonoma County Superintendent of Schools serves as the ex-officio secretary to the County Board.

2025-2026 Update

SCOE 2025-2026 budget year is presented in detail with this comprehensive budget book. The budgets utilize budget models based on information available during the budget development period.

Budgets for SCOE departments, the County Superintendent of Schools, County Board of Education, and Capital Outlay are included in this budget book.

This budget book does not include the budgets for the Special Education Local Plan Area (SELPA) Programs. The Sonoma County SELPA is not a department of SCOE and is a State-mandated association that oversees and facilitates educational services for students with disabilities in Sonoma County. A Superintendents' Council adopts and implements SELPA budget and policies that govern the SELPA.

Federal stimulus funds known as Elementary and Secondary School Emergency Relief (ESSER) funding closed as of September 30, 2024. The 2025-2026 budget reflects the decrease in funding for these funds.

[1] Excerpts from SCOE 2023-24 Audit and SCOE website at www.scoe.org.

2025-2026 begins a new cycle of bargaining unit contracts. SCOE is currently in the process of negotiations; therefore, the current budget and multiyear projections do not reflect a salary increase at this time.

Please refer to division and department narratives in the following pages for detailed information regarding departmental plans and programs represented in the 2025-2026 adopted budget.

SONOMA COUNTY OFFICE OF EDUCATION

Summary of 2025 -2026 Adopted Budget

2025-2026 Adopted Budget

The Sonoma County Office of Education (SCOE) 2025-2026 Adopted Budget Book includes summary budget information and is divided into sections by program. Each department reviewed and developed their budgets based on program needs, estimated revenues, and adopted expenditures.

Highlights of the 2025-2026 Adopted Budget

- $68.8M in projected revenues, which represents a 18.9% decrease in revenue from the 2024-2025 Revised Budget.
- $75.7M in expenses, which represents a 10.1% decrease in expenditures from the 2024-2025 Revised Budget.
- Local Control Accountability Plan (LCAP) is required for SCOE Alternative Education and Special Education programs and is presented in a separate LCAP document.
- Budget assumptions are based on the Governor's 2025-2026 January Proposal.
- Budgets will be adjusted for any changes after the State Budget is adopted in June. These revisions will be brought to the Board by the First Interim reporting period.
- Additional assumptions for the 2025-2026 Adopted Budget are listed on page 5.
- Consistent with the Criteria and Standards for Fiscal Solvency Proposed by the State Board of Education, the County Office maintains a Reserve for Economic Uncertainties to safeguard the County Office's financial stability. The Superintendent's Reserve Policy is 15% of total general fund expenditures inclusive of SELPA expenditures and all of Fund 17 Special Reserve Other Than Capital Outlay as a Reserve for Economic Uncertainties.

Revenue Sources

SCOE revenue sources include:

- Local Control Funding Formula
  - Operations Grant – Base and District Allowance and Differentiated Assistance
  - Alternative Education Grant – Base, Supplemental and Concentration Grant, LCFF Equity Multiplier and Student Support Enrichment Block Grant
- State, Federal, and Local Grants/Funds
- Fee for Services – Revenue Varies by Department
  - Business Services
  - Equitable Education Services
  - Behavioral Health and Well-Being
  - North Coast School of Education
  - Special Education

Impact of the Local Control Funding Formula (LCFF) on SCOE

The Sonoma County Office of Education is currently at its target funding under LCFF. Therefore, SCOE receives the Minimum State Aid Guarantee, plus a share of property tax revenue. Beginning with 2022-23, SCOE's LCFF allocation formula receives a multiplier based on the fiscal year's statutory COLA. Beginning with 2023-24 the Alternative Education program funding is calculated on the greater of either current year, prior year, or 3-prior-year average of Average Daily Attendance (ADA). Court School is projected to be funded on the prior year ADA and Community School is projected to be funded on the 3-prior-year average ADA for 2025-26. Additionally, this program receives two additional flat-funded add-ons totaling $400K as well as the LCFF Equity Multiplier and Student Support Enrichment Block Grant funding.

Deficit Spending

The 2025-2026 Budget projects deficit spending for some departments. Deficit spending results when expenditures exceed revenues. Programs that deficit spend will use reserves and /or carryovers to cover projected expenditures.

Projected deficit spending is due to a number of factors including multiple years of diminishing revenue, declining enrollment for some programs, transfer of students, and planned savings to cover future expenditures:

- Alternative Education – Alternative Education continues to use prior year carryovers to extend programs into 2025-2026.
- Behavioral Health - Behavioral Health is the recipient of several multi-year grants with advanced funding and is expending those funds across 2025-2026.
- Differentiated Assistance - prior year carryovers are being used to extend and increase programs that directly support districts into 2025-2026
- Equitable Education Services (EES) – EES/TAL is using prior year carryovers to extend and increase programs that directly support districts into 2025-2026.
- Human Resources (HR) – HR is spending prior year carryover to extend some services through 2025-2026.
- Information Technology (IT) – IT is spending prior year carryover to extend services through 2025-2026.
- North Coast School of Education (NCSOE) – NCSOE is the recipient of several multi-year grants with advanced funding and is spending those funds across 2025-2026.
- Special Education – Special Education uses a fee-for-service funding model that typically budgets deficit spending as the model uses reserves from prior periods to support its fees. Enrollment in the Special Education programs is projected to decline in 2025-2026.

SONOMA COUNTY OFFICE OF EDUCATION
2025-26 ASSUMPTIONS FOR BUDGET DEVELOPMENT
Superintendent Approved: March 17, 2025

Program / Revenue Type	**Revenue Assumptions**	**Change From 2024-25**
Community Schools - A&B Students **C Students**	LCFF per ADA Funded Rate (Varies by District) LCFF per ADA Funded Rate (greater of current, prior, 3 prior year average)	No change
North Coast School of Education	Fee for Service to be determined by department	No change in guidance
Special Education **-Fee for Service** **-NPS/LCI**	-Fee for Service to be determined by department -LCFF per ADA Funded Rate (Varies by District)	No change in guidance
Lottery - Unrestricted	$191 per ADA ** for Alt Ed Court/Community, Special Education, and NPS/LCI – excludes District funded students	**Was $177 (+ $14)**
Lottery – Restricted (Prop 20) Instructional Materials	$82 per ADA** for Alt Ed Court/Community, Special Education and NPS/LCI – excludes District funded students	**Was $72 (+ $10)**
Unrestricted Resources Carryover (Resourcces 0000-0999)	Depts will complete Unrestricted Resources Program form. Form used to review, approve, and designate resources formally as "assigned for a designated use".	No change in guidance
Federal Funding Resources (Resources 3xxx,4xxx,5xxx)	**Ongoing** Federal Programs = Estimate Flat Revenue *(Don't forget to remove one-time grants / ended grants)*	No change in guidance
State Funding Resources (Resources 6xxx & 7xxx)	**Ongoing** State Programs = Estimate Flat Revenue *(Don't forget to remove one-time grants / ended grants)*	No change in guidance
Interest	1.00%	No change in guidance
Salaries and Pay Rates	**Expenditure Assumptions**	**Change From 2024-25**
Salaries – Step & Column	Included in Dept Budget Model - Varies by Employee	No change in guidance
Cost of Living Adjustment (COLA)	0.0%	
SCOE Substitute Pay Rates	**Per Day** / **Long Term**	
SCOE Substitute Teacher:	$200 per day / $210 per day if long term	No change
SCOE Retired Substitute Teacher:	$300 per day / $375 per day if long term	No change
SCOE Substitute School Nurse:	$300 per day / $315 per day if long term	No change
SCOE Substitute SPL Pathologist:	$300 per day / $315 per day if long term	No change
SCOE Substitute Administrator:	$400 per day / $420 per day if long term	No change
	Effective 10/1/22 -Excludes Summer School	
Benefits ***Note: Vary by Group and Plan. Dept Budget Models Will Include Known and Projected Rate Increases.***	**Expenditure & Percentage / Increase Assumptions**	**Change From 2024-25**
SCOE Employee Benefits Unit: All Units	Dental: Estimate **3% Increase** *	No change in guidance
	Vision: Estimate **2% Increase** *	No change in guidance
	Worker's Compensation: **Rate of 1.63%** *	No change
	SUI: **Rate of 0.05%**	No change
	PERS: **Rate of 27.40%**	**Was 27.05% (+ 0.35%)**
	STRS: **Rate of 19.10%**	No change
Health Benefits for ASCOE Hired Prior to 7/1/11	90% Employer / 10% Employee Health Benefits: **Estimate 5.0% increase** *	No change in guidance
Health Benefits for ASCOE Hired After 7/1/11	85% Employer / 15% Employee Health Benefits: **Estimate 5.0% increase** *	No change in guidance
Health Benefits for SEIU	85% Employer / 15% Employee Health Benefits: **Estimate 5.0% increase** *	No change in guidance
Health Benefits for Management/Confidential	85% Employer / 15% Employee Health Benefits: **Estimate 5.0% increase** *	No change in guidance
OPEB Health Benefits Unit: **All Units** (Current & Future Retirees)	$2,400 per 1.0 FTE by Department **(Pro-rated per FTE)** *$1,400 = 3701 (Certificated) / 3702 (Classified)* *$1,000 = 3751 (Certificated) / 3752 (Classified)*	No change
Other Expenses	**Percentage / Increase Assumptions**	**Change From 2024-25**
Utilities	Estimate 5% increase	**Was 7% (- 2%)**
Insurance	Estimate 5% increase	No change in guidance
Indirect Cost Rate	9.75%	No change

* *Estimated by SCOE - actual rate assumptions pending from insurance providers*

GENERAL FUND 5-YEAR COMPARISON

(Excludes SELPA)

	ACTUALS 2021-22	ACTUALS 2022-23	ACTUALS 2023-24	PROJECTED 2024-25	PROJECTED 2025-26
Beginning Balance	58,308,431	58,668,668	55,729,463	67,002,831	67,363,976
REVENUE					
Revenue Limit/LCFF	22,923,453	25,443,844	28,564,994	28,969,413	29,710,688
Federal Revenue	4,720,062	4,605,523	4,607,324	3,878,258	3,331,246
State Revenue	11,704,332	13,509,878	15,118,554	16,846,160	16,602,996
Local Revenue	29,213,323	35,163,603	39,805,346	35,222,903	19,193,478
Transfer In/Other Sources	420,029	151,269	64,067	0	0
Contributions	(1,618)	7	29,184	53,536	51,253
TOTAL REVENUE	**68,979,581**	**78,874,124**	**88,189,470**	**84,970,270**	**68,889,661**
Revenue - Percent Change from Previous Year	**-3.2%**	**14.3%**	**11.8%**	**-3.7%**	**-18.9%**
EXPENSE					
Certificated Salaries	14,991,627	15,751,824	18,962,197	20,659,214	18,607,356
Classified Salaries	14,425,843	15,618,698	16,842,064	15,509,400	15,091,888
Benefits	16,573,001	17,222,683	19,305,351	19,507,933	18,810,237
Books & Supplies	1,265,199	1,119,441	1,151,657	1,509,450	1,512,135
Services & Other Operating	10,301,666	11,555,366	13,859,529	17,931,340	17,116,189
Capital Outlay	8,159,019	4,140,431	429,661	157,669	750,448
Other Outgo	(410,874)	(484,801)	(513,514)	(637,548)	(667,169)
Transfer Out	3,313,862	16,889,689	3,917,475	9,971,667	4,590,465
TOTAL EXPENSE	**68,619,343**	**81,813,330**	**73,954,421**	**84,609,125**	**75,811,549**
Expenditures - Percent Change from Previous Year	**8.9%**	**19.2%**	**-9.6%**	**14.4%**	**-10.4%**
Net Change (Revenue minus Expense)	360,238	(2,939,206)	14,235,049	361,145	(6,921,888)
Audit Adjustment - Cash with Fiscal Agent			(2,961,684)		
Audit Adjustment - Fund Balance Adjustment					
Adjustment					
TOTAL ENDING BALANCE	58,668,668	55,729,463	67,002,828	67,363,976	60,442,088
Ending Balance - Percent Change from Previous Year	**0.6%**	**-5.0%**	**20.2%**	**0.5%**	**-10.3%**
ENROLLMENT AS OF OCTOBER CENSUS DAY					Projected
Court	16	24	36	42	42
Community	25	58	68	55	54
Special Education	241	235	223	180	119
Staffing					
Certificated Employees (Full-time Equivalent)	122	119	134	127	115
Classified Employees (Full-time Equivalent)	171	163	170	135	135
Indirect Cost Rate	9.75%	9.75%	9.75%	9.75%	9.75%

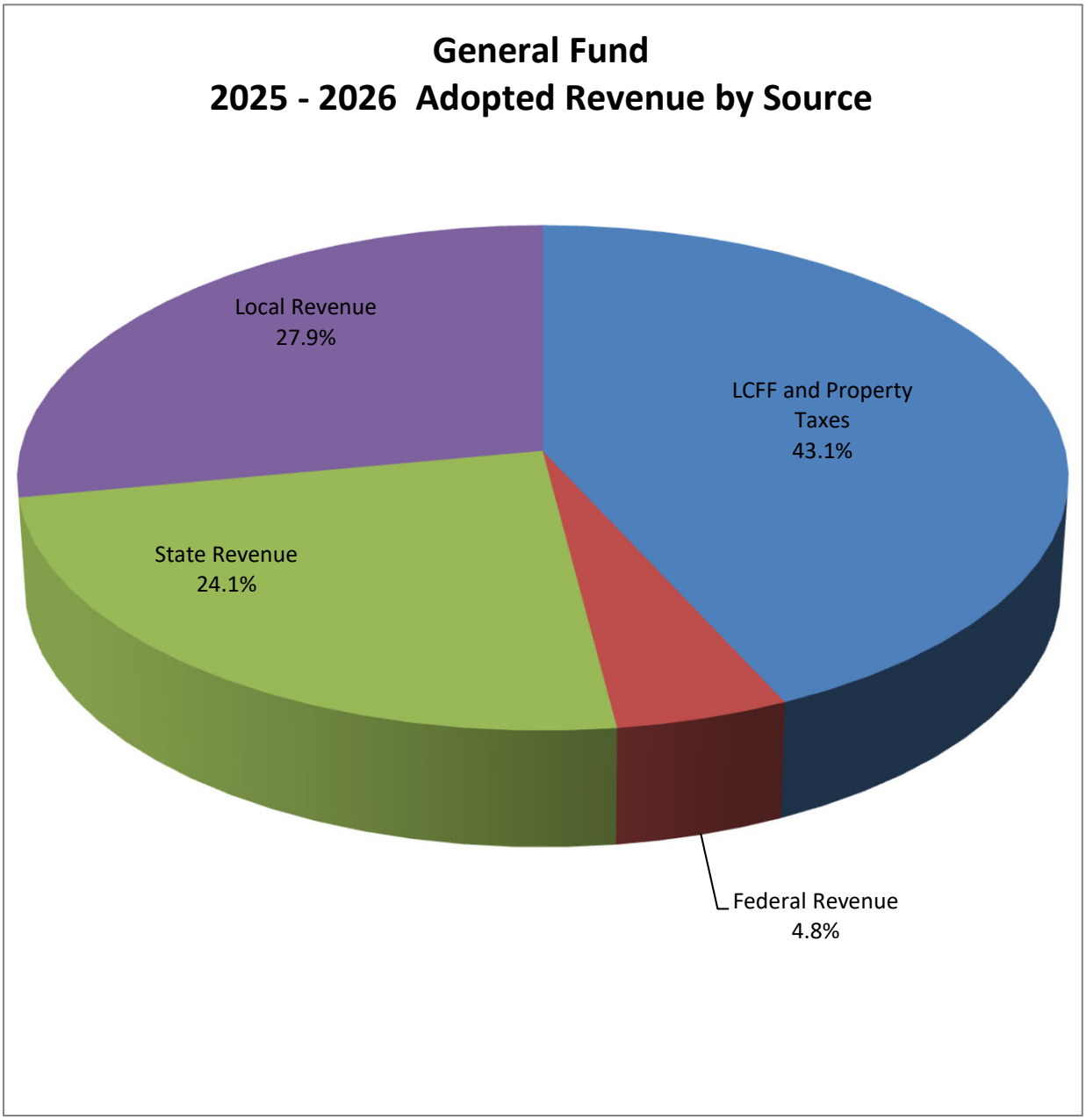
FTE excludes SELPA and supplemental/non-positional

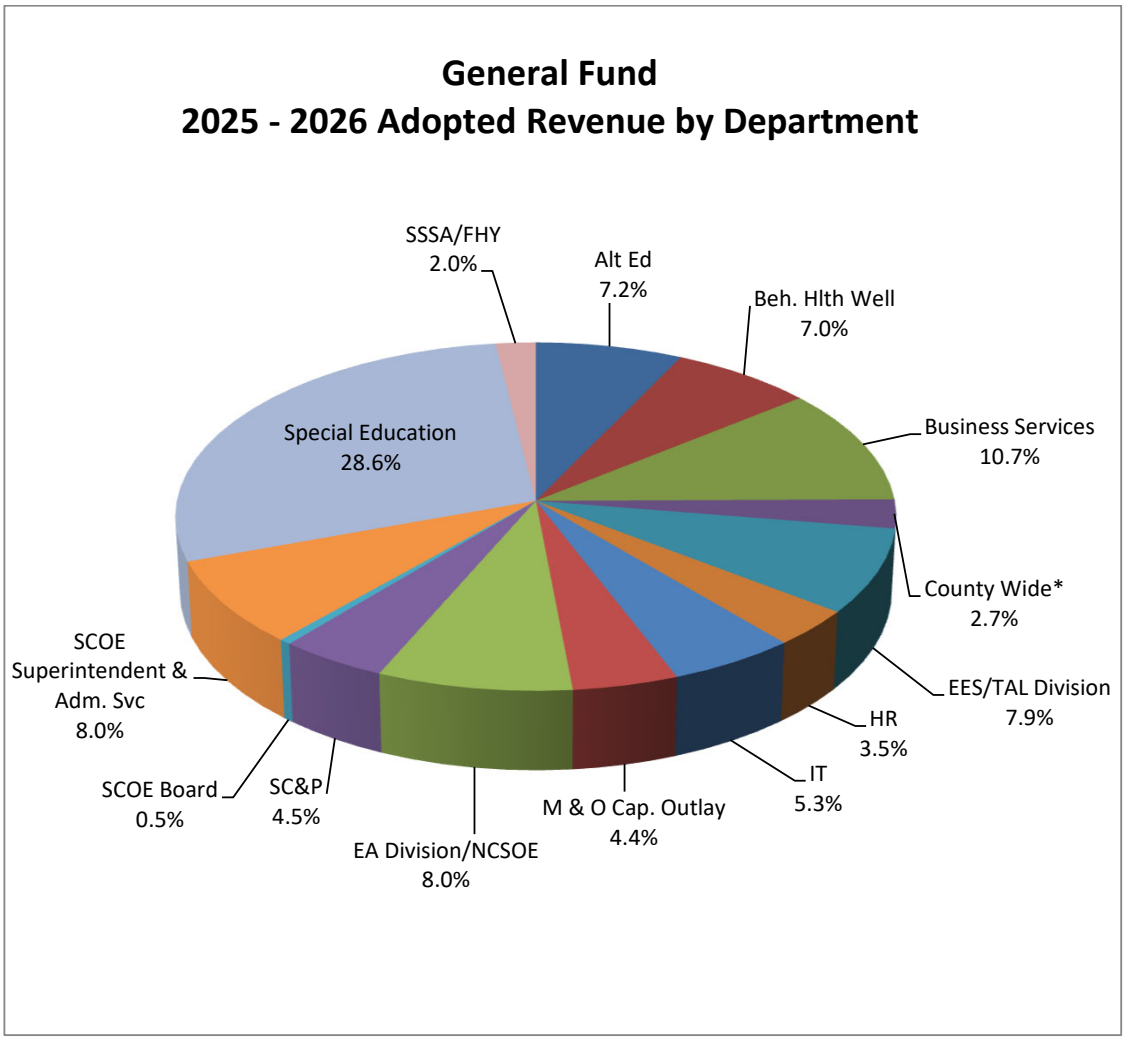
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General Fund

Revenue and Expenditure

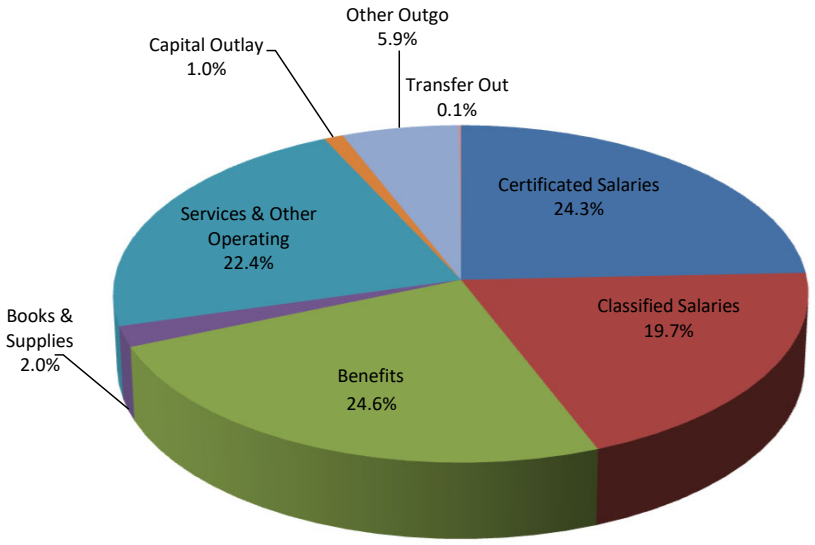
Charts


General Fund
2025 - 2026 Adopted Revenue by Source
Local Revenue
27.9%
LCFF and Property
Taxes
43.1%
State Revenue
24.1%
Federal Revenue
4.8%



* County-Wide is revenue less contributions/transfers to programs, including the SELPA

General Fund
2025 - 2026 Adopted Expenditures by Category



General Fund Summary

2024-2025 APPROVED BUDGET
GENERAL FUND SUMMARY (Funds 04 / 08 / 14)

		BUSINESS SERVICES DIVISION			EES DIVISION	SCP DIVISION		NCSOE	SSSA DIVISION			SONOMA COUNTY SUPERINTENDENT OF SCHOOLS					HR DIVISION	TOTAL
		BUSINESS SERVICES	M&O Cap Outlay	COUNTY WIDE	EES Div & TAL	SCP Div & Grants	BHW	NCSOE	SSSA / FHY	ALT ED	SPECIAL ED	COVID-19 Grants	SUPT COMM ADM SRVCS	SCBOE	DA	IT	HUMAN RESOURCES	All Division / Depts
7/1/24 Beginning Balance Unrestricted		379,920	272,849	35,011,444	373,959	-	41,364	-	2,000	3,111,207	362,120	-	-	-	4,213,362	27,213	19,522	**43,814,961**
7/1/24 Beginning Balance Restricted		324,767	4,694,541	56,574	2,486,569	67,993	4,276,476	915,656	-	2,004,585	7,085,266	139,566	89,828	-	-	1,046,048	-	**23,187,870**
TOTAL BEGINNING BALANCE		**704,687**	**4,967,391**	**35,068,018**	**2,860,528**	**67,993**	**4,317,841**	**915,656**	**2,000**	**5,115,792**	**7,447,386**	**139,566**	**89,828**	**-**	**4,213,362**	**1,073,261**	**19,522**	**67,002,831**
		40,740,096			**2,860,528**	**4,385,834**		**915,656**	**12,565,178**			**139,566**	**5,376,452**				**19,522**	
REVENUE																		
Revenue	8000	-	363,520	23,089,257	-	-	-	-	-	2,883,302	-	-	-	-	2,633,334	-	-	**28,969,413**
Federal Revenue	8100 - 8200	-	-	-	1,940,430	-	-	-	86,470	970,110	560,973	320,275	-	-	-	-	-	**3,878,258**
State Revenue	8300 - 8500	205,094	66,000	1,607,576	1,803,520	797,047	3,372,900	1,070,061	571,027	726,392	6,623,064	(40,706)	44,185	-	-	-	-	**16,846,160**
Local Revenue	8600 - 8700	3,608,039	198,206	2,221,079	2,678,924	-	2,060,938	2,933,179	-	243,851	19,584,573	-	202,600	-	284	1,466,230	25,000	**35,222,903**
Transfer	8900 - 8929	-	-	-	-	-	-	-	-	-	(106,814)	-	-	-	-	-	-	**(106,814)**
Contribution	8900	6,317,361	2,207,777	(22,905,995)	3,697,561	1,602,906	839,987	406,348	-	-	255,419	-	2,569,899	458,381	-	2,430,687	2,280,019	**160,350**
TOTAL REVENUE		**10,130,494**	**2,835,503**	**4,011,917**	**10,120,435**	**2,399,953**	**6,273,825**	**4,409,588**	**657,497**	**4,823,655**	**26,917,215**	**279,569**	**2,816,684**	**458,381**	**2,633,618**	**3,896,917**	**2,305,019**	**84,970,270**
		16,977,914			**10,120,435**	**8,673,778**		**4,409,588**	**32,398,367**			**279,569**	**9,805,600**				**2,305,019**	
EXPENSE																		
Certificated Salaries	1000	73,080	-	-	4,241,579	965,505	1,428,704	1,787,833	153,108	1,878,006	8,046,333	210,480	482,560	-	1,155,635	-	236,391	**20,659,214**
Classified Salaries	2000	4,013,492	627,799	13,472	843,726	77,150	419,452	531,253	124,307	411,243	5,210,177	30,056	640,661	93,282	13,875	1,422,391	1,037,064	**15,509,400**
Benefits	3000	2,083,388	419,650	1,523,446	2,204,888	454,317	913,608	760,401	173,951	970,005	7,215,139	83,077	527,070	142,191	485,942	830,658	720,202	**19,507,933**
Books & Supplies	4000	29,391	136,369	-	235,307	30,950	42,529	31,188	24,752	162,906	262,426	23,318	50,601	8,092	32,380	404,141	35,100	**1,509,450**
Services & Other Operating	5000	1,305,124	1,074,708	13,052	3,337,532	377,051	2,273,951	488,930	122,969	1,035,407	3,010,447	29,469	1,005,620	214,816	2,188,021	1,165,786	288,457	**17,931,340**
Capital Outlay	6000	11,000	9,204	-	-	-	-	-	-	-	22,419	42,734	-	-	-	70,407	1,905	**157,669**
Other Outgo	7100-7299 7400-7499	2,972,713	363,520	3,379,655	-	483,431	2,772,348	-	-	-	-	-	-	-	-	-	-	**9,971,667**
Other Outgo - Indirect Costs	7300-7399	30,178	-	(4,715,165)	621,897	10,960	382,410	299,143	58,410	464,579	2,210,040	-	-	-	-	-	-	**(637,548)**
TOTAL EXPENSE		**10,518,366**	**2,631,250**	**214,460**	**11,484,929**	**2,399,364**	**8,233,002**	**3,898,748**	**657,497**	**4,922,146**	**25,976,981**	**419,134**	**2,706,512**	**458,381**	**3,875,853**	**3,893,383**	**2,319,119**	**84,609,125**
		13,364,076			**11,484,929**	**10,632,366**		**3,898,748**	**31,556,624**			**419,134**	**10,934,129**				**2,319,119**	
Net Change (Revenue minus Expense)		**(387,872)**	**204,253**	**3,797,457**	**(1,364,494)**	**589**	**(1,959,177)**	**510,840**	-	**(98,491)**	**940,234**	**(139,565)**	110,172	**-**	**(1,242,235)**	**3,534**	**(14,100)**	**361,145**
		3,613,838			**-1,364,494**	**-1,958,588**		**510,840**	**841,743**			**-139,565**	**-1,128,529**				**-14,100**	
6/30/25 Ending Balance Unrestricted		211,739	376,514	38,808,901	154,627	-	0	-	2,000	2,788,213	299,392	-	-	-	2,971,127	27,213	5,422	**45,645,148**
6/30/25 Ending Balance Restricted		105,078	4,795,129	56,574	1,341,407	68,582	2,358,664	1,426,496	-	2,229,088	8,088,229	-	200,000	-	-	1,049,582	-	**21,718,828**
TOTAL ENDING BALANCE		**316,817**	**5,171,643**	**38,865,475**	**1,496,034**	**68,582**	**2,358,664**	**1,426,496**	**2,000**	**5,017,301**	**8,387,620**	**-**	**200,000**	**-**	**2,971,127**	**1,076,795**	**5,422**	**67,363,976**
		44,353,935			**1,496,034**	**2,427,246**		**1,426,496**	**13,406,921**			**0**	**4,247,923**				**5,422**	

2025-2026 ADOPTED BUDGET
GENERAL FUND SUMMARY (Funds 04 / 08 / 14)

		BUSINESS SERVICES DIVISION			EES DIVISION	SCP DIVISION		EA DIVISION		SSSA DIVISION			SONOMA COUNTY SUPERINTENDENT OF SCHOOLS				HR DIVISION	TOTAL
		BUSINESS SERVICES	M&O Cap Outlay	COUNTY WIDE	EES Div & TAL	SCP Div & Grants	BHW	EA Division	NCSOE	SSSA / FHY	ALT ED	SPECIAL ED	SUPT COMM ADM SRVCS	SCBOE	DA	IT	HUMAN RESOURCES	All Division / Depts
7/1/25 Beginning Balance Unrestricted		211,739	376,514	38,808,901	154,627	-	0	-	-	2,000	2,788,213	299,392	-	-	2,971,127	27,213	5,422	**45,645,148**
7/1/25 Beginning Balance Restricted		105,078	4,795,129	56,574	1,341,407	68,582	2,358,664	-	1,426,496	-	2,229,088	8,088,228	200,000	-	-	1,049,582	-	**21,718,828**
TOTAL BEGINNING BALANCE		**316,817**	**5,171,643**	**38,865,475**	**1,496,034**	**68,582**	**2,358,664**	**-**	**1,426,496**	**2,000**	**5,017,301**	**8,387,620**	**200,000**	**-**	**2,971,127**	**1,076,795**	**5,422**	**67,363,976**
		44,353,936			**1,496,034**	**2,427,246**		**1,426,496**		**13,406,921**			**4,247,923**				**5,422**	
REVENUE																		
Revenue	8000	-	363,520	23,911,201	-	-	-	-	-	-	2,935,967	-	-	-	2,500,000	-	-	**29,710,688**
Federal Revenue	8100 - 8200	-	-	-	258,047	-	-	705,575	-	179,569	1,080,676	1,107,379	-	-	-	-	-	**3,331,246**
State Revenue	8300 - 8500	63,626	-	1,639,981	649,981	1,179,725	3,341,974	1,019,918	797,897	571,027	713,233	6,625,634	-	-	-	-	-	**16,602,996**
Local Revenue	8600 - 8700	460,000	136,050	1,500,000	1,320,799	-	461,127	-	2,080,375	-	230,872	11,828,147	125,000	-	-	1,051,108	-	**19,193,478**
Transfer	8900 - 8929	-	-	-	-	-	-	-	-	-	-	(327,494)	-	-	-	-	-	**(327,494)**
Contribution	8900	6,839,323	2,505,343	(25,208,103)	3,187,457	1,903,533	1,000,000	620,896	317,583	593,444	-	458,084	2,859,560	331,664	-	2,584,040	2,385,923	**378,747**
TOTAL REVENUE		**7,362,949**	**3,004,913**	**1,843,079**	**5,416,284**	**3,083,258**	**4,803,101**	**2,346,389**	**3,195,855**	**1,344,040**	**4,960,748**	**19,691,750**	**2,984,560**	**331,664**	**2,500,000**	**3,635,148**	**2,385,923**	**68,889,661**
		12,210,941			**5,416,284**	**7,886,359**		**5,542,244**		**25,996,538**			**9,451,372**				**2,385,923**	
EXPENSE																		
Certificated Salaries	1000	-	-	-	2,703,919	988,738	1,412,399	780,208	1,475,401	451,304	2,032,493	7,268,748	414,918	-	840,190	-	239,038	**18,607,356**
Classified Salaries	2000	3,990,725	742,167	-	608,238	211,445	383,820	194,357	351,431	282,298	617,444	4,235,413	730,653	94,787	140,481	1,431,369	1,077,260	**15,091,888**
Benefits	3000	2,209,101	498,765	1,517,000	1,562,395	559,765	868,092	406,062	705,782	370,065	1,197,765	6,184,030	508,062	149,787	450,292	861,729	761,545	**18,810,237**
Books & Supplies	4000	22,200	135,069	-	152,586	23,950	19,502	38,000	15,845	56,500	162,600	315,416	33,500	6,200	-	497,017	33,750	**1,512,135**
Services & Other Operating	5000	1,100,923	1,118,435	10,000	1,499,229	426,690	2,417,157	774,473	827,855	117,191	745,014	3,047,482	1,297,427	80,890	1,779,525	1,597,673	276,225	**17,116,189**
Capital Outlay	6000	-	650,000	-	-	10,000	-	-	-	-	-	7,000	-	-	-	80,948	2,500	**750,448**
Other Outgo	7100-7299 7400-7499	-	363,521	3,092,981	-	849,764	284,199	-	-	-	-	-	-	-	-	-	-	**4,590,465**
Other Outgo - Indirect Costs	7300-7399	-	14,245	(4,343,509)	289,271	12,906	384,417	153,289	291,477	66,682	448,355	2,015,698	-	-	-	-	-	**(667,169)**
TOTAL EXPENSE		**7,322,949**	**3,522,202**	**276,472**	**6,815,638**	**3,083,258**	**5,769,586**	**2,346,389**	**3,667,791**	**1,344,040**	**5,203,671**	**23,073,787**	**2,984,560**	**331,664**	**3,210,488**	**4,468,736**	**2,390,318**	**75,811,549**
		11,121,623			**6,815,638**	**8,852,844**		**6,014,180**		**29,621,498**			**10,995,448**				**2,390,318**	
Net Change (Revenue minus Expense)		**40,000**	**(517,289)**	**1,566,607**	**(1,399,354)**	**-**	**(966,485)**	**-**	**(471,936)**	-	**(242,923)**	**(3,382,037)**	-	**-**	**(710,488)**	**(833,588)**	**(4,395)**	**(6,921,888)**
		1,089,318			**-1,399,354**	**-966,485**		**-471,936**		**-3,624,960**			**-1,544,076**				**-4,395**	
6/30/26 Ending Balance Unrestricted		251,739	414,503	40,375,508	44,028	-	0	-	-	2,000	2,801,510	317,676	-	-	2,260,639	27,213	1,027	**46,495,843**
6/30/26 Ending Balance Restricted		105,078	4,239,851	56,574	52,652	68,582	1,392,179	-	954,560	-	1,972,868	4,687,907	200,000	-	-	215,994	-	**13,946,245**
TOTAL ENDING BALANCE		**356,817**	**4,654,354**	**40,432,082**	**96,680**	**68,582**	**1,392,179**	**-**	**954,560**	**2,000**	**4,774,378**	**5,005,583**	**200,000**	**-**	**2,260,639**	**243,207**	**1,027**	**60,442,088**
		45,443,254			**96,680**	**1,460,761**		**954,560**		**9,781,961**			**2,703,847**				**1,027**	

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Business Services Division

External Fiscal Services

External Payroll & Finance

Internal Fiscal Services

Facilities, Operations, and Maintenance

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BUSINESS SERVICES DIVISION

The Business Services Division actively participates in SCOE's Leadership Collaborative. Ongoing collaboration with the Student Support Services and Accountability (SSS&A) Division focuses on LCAP reviews and the evaluation of data systems. Together, we support continuous improvement and build capacity to deliver equitable, high-quality outcomes for all students.

The Business Services Division comprises four key departments: External Fiscal Services, External Payroll & Finance, Internal Fiscal Services, and Facilities, Operations & Maintenance.

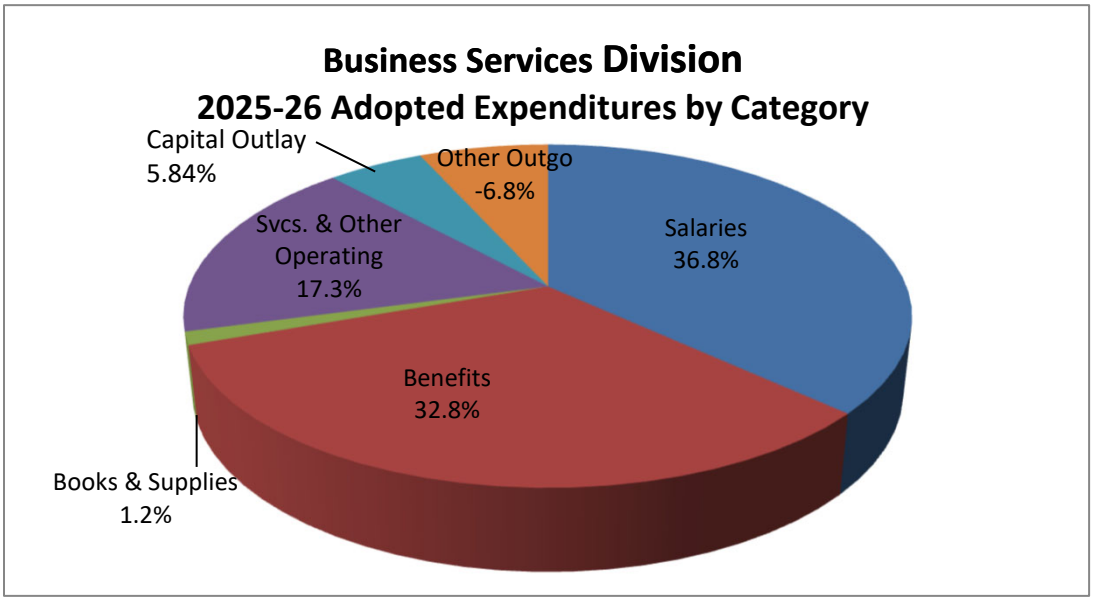
External Fiscal Services provides financial oversight to school districts under AB 1200 by monitoring, reviewing, and approving district budgets and interim reports. In partnership with EES, the department supports LCAP reviews and offers direct services, workshops, and training to districts and charter schools, in collaboration with Information Technology and EES.

External Payroll & Finance manages payroll, vendor payments, and deposits for SCOE and LEAs using SCOE's financial system. The department oversees STRS/PERS reporting, tax filings, and payroll compliance, while also balancing the LEA school funds, distributing property taxes and apportionments, and serving as the liaison to the County of Sonoma Treasury. It provides training on retirement laws, reporting requirements, and business procedures.

Internal Fiscal Services supports SCOE's internal financial operations, including accounting, position control, accounts payable and receivable, average daily attendance (ADA) reporting, budget development, payroll, and federal, state, and grant reporting.

Facilities, Operations & Maintenance is responsible for facilities planning and construction, maintenance, custodial services, fleet operations, and SCOE's materials delivery system. A summary of major initiatives is provided under Maintenance, Operations, and Capital Outlay.

SCOE has served as the Local Education Coordinator (LEC) for the School-Based Medi-Cal Administrative Activities (SMAA)program for Region 1 which consists of the counties of Sonoma, Mendocino, Humboldt, Del Norte, Lake since its inception. Over the 2024-2025 fiscal year, SCOE has been partnering with Mendocino COE (MCOE) to transition these duties to their office. Effective July 1, 2025, MCOE will be the official LEC for the Region 1 SMAA program.



Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	183,231
8600 - 8700	Local Revenues	782,552
8900 - 8929	Transfer	-
8900	Contribution	6,317,361
Total Revenue		**7,283,144**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		6,984
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		64,783
1900	Other Cert Salaries - Regular		1,313
		Total 1000	**73,080**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		183,231
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		2,340,091
2400	Clerical & Office Salaries		1,340,975
2900	Other Classified Salaries		-
		Total 2000	**3,864,297**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		943,847
3300	Benefits - OASDI		277,550
3400	Benefits - Health & Welfare		646,732
3500	Benefits - Unemployment		1,924
3600	Benefits - Workers' Comp Ins		66,377
3700	Retiree Benefits		59,591
3900			-
		Total 3000	**1,996,021**
4000 Books & Supplies			
4300	Materials & Supplies		18,891
4400	Non Capitalized Equipment		9,300
		Total 4000	**28,191**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		69,485
5300	Dues & Memberships		44,500
5400	Insurance		183,400
5500	Operations & Housekeeping Svcs		15,150
5600	Rentals/Leases/Repairs		156,667
5700	Dir Csts Intrprg/intrfnd Svcs		10,600
5800	Other Svcs & Oper Expenditures		712,049
5900	Intergovernmental Fees		32,600
		Total 5000	**1,224,451**
6000 Capital Outlay			
6400	Furniture/Equip/Vehicles		11,000
6500	Equipment Replacement		-
		Total 6000	**11,000**
7000 Other Outgo			
7200	Other Outgo: Pass Through		267,235
7300	Other Outgo: Direct Support/indirect Costs		1,263
7400	Other Outgo		-
7600	Other Transfers Out: Interfund Transfers Out		-
		Total 7000	**268,498**
	Total Expenditure		**7,465,538**

Starting Balance Unrestricted	**379,920**
Starting Balance Restricted	**119,289**
Revenues	**7,283,144**
Expenditures	**7,465,538**
Net Change (Revenue minus Expenditure)	**(182,394)**
Ending Balance Unrestricted	**211,739**
Ending Balance Restricted	**105,077**

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	63,626
8600 - 8700	Local Revenues	460,000
8900 - 8929	Transfer	-
8900	Contribution	6,839,323
Total Revenue		**7,362,949**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		114,136
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		2,376,566
2400	Clerical & Office Salaries		1,500,023
2900	Other Classified Salaries		-
		Total 2000	**3,990,725**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		1,039,008
3300	Benefits - OASDI		294,957
3400	Benefits - Health & Welfare		751,189
3500	Benefits - Unemployment		1,971
3600	Benefits - Workers' Comp Ins		65,394
3700	Retiree Benefits		56,582
3900			-
		Total 3000	**2,209,101**
4000 Books & Supplies			
4300	Materials & Supplies		17,200
4400	Non Capitalized Equipment		5,000
		Total 4000	**22,200**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		43,900
5300	Dues & Memberships		42,000
5400	Insurance		183,400
5500	Operations & Housekeeping Svcs		15,150
5600	Rentals/Leases/Repairs		145,000
5700	Dir Csts Intrprg/intrfnd Svcs		9,273
5800	Other Svcs & Oper Expenditures		654,700
5900	Intergovernmental Fees		7,500
		Total 5000	**1,100,923**
6000 Capital Outlay			
6400	Furniture/Equip/Vehicles		-
6500	Equipment Replacement		-
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
7400	Other Outgo		-
7600	Other Transfers Out: Interfund Transfers Out		-
		Total 7000	**-**
	Total Expenditure		**7,322,949**

Starting Balance Unrestricted	**211,739**
Starting Balance Restricted	**105,077**
Revenues	**7,362,949**
Expenditures	**7,322,949**
Net Change (Revenue minus Expenditure)	**40,000**
Ending Balance Unrestricted	**251,739**
Ending Balance Restricted	**105,077**

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MediCal Admin Activities (MAA) - Approved

Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	2,825,487
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**2,825,487**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2300	Class Suprvsrs' & Admins' Sal		104,317
2400	Clerical & Office Salaries	4	
2900	Other Classified Salaries		-
		Total 2000	**149,195**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		41,476
3300	Benefits - OASDI		11,204
3400	Benefits - Health & Welfare		28,059
3500	Benefits - Unemployment		73
3600	Benefits - Workers' Comp Ins		3,475
3700	Retiree Benefits		3,080
3900			-
		Total 3000	**87,367**
4000 Books & Supplies			
4300	Materials & Supplies		200
4400	Non Capitalized Equipment		1,000
		Total 4000	**1,200**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		6,260
5300	Dues & Memberships		50
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		450
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		52,025
5900	Intergovernmental Fees		25
		Total 5000	**58,810**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		2,705,478
7300	Other Outgo: Direct Support/indirect Costs		28,915
7400	Other Outgo		-
7600	Other Transfers Out: Interfund Transfers Out		-
		Total 7000	**2,734,393**
	Total Expenditure		**3,030,965**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**205,478**
Revenues	**2,825,487**
Expenditures	**3,030,965**
Net Change (Revenue minus Expenditure)	**(205,478)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Facilities, Operations & Maintenance
and
Capital Outlay

Maintenance & Operations - Approved

Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8600 - 8700	Local Revenues	79,706
8900 - 8929	Transfer	-
8900	Contribution	2,198,573
Total Revenue		**2,278,279**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		519,030
2300	Class Suprvsrs' & Admins' Sal		15,315
2400	Clerical & Office Salaries		93,454
2900	Other Classified Salaries		-
		Total 2000	**627,799**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		164,540
3300	Benefits - OASDI		48,192
3400	Benefits - Health & Welfare		175,489
3500	Benefits - Unemployment		314
3600	Benefits - Workers' Comp Ins		11,779
3700	Retiree Benefits		19,336
3900			-
		Total 3000	**419,650**
4000 Books & Supplies			
4300	Materials & Supplies		136,369
4400	Non Capitalized Equipment		-
		Total 4000	**136,369**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		14,145
5300	Dues & Memberships		14,455
5400	Insurance		-
5500	Operations & Housekeeping Svcs		614,759
5600	Rentals/Leases/Repairs		145,994
5700	Dir Csts Intrprg/intrfnd Svcs		(32,209)
5800	Other Svcs & Oper Expenditures		313,364
5900	Intergovernmental Fees		4,200
		Total 5000	**1,074,708**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**2,258,526**

Starting Balance Unrestricted	**271,849**
Starting Balance Restricted	**1,407,540**
Revenues	**2,278,279**
Expenditures	**2,258,526**
Net Change (Revenue minus Expenditure)	**19,753**
Ending Balance Unrestricted	**291,014**
Ending Balance Restricted	**1,408,128**

Maintenance & Operations - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8600 - 8700	Local Revenues	67,550
8900 - 8929	Transfer	-
8900	Contribution	2,505,343
Total Revenue		**2,572,893**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		556,300
2300	Class Suprvsrs' & Admins' Sal		46,788
2400	Clerical & Office Salaries	1	
2900	Other Classified Salaries		-
		Total 2000	**742,167**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		193,174
3300	Benefits - OASDI		56,059
3400	Benefits - Health & Welfare		216,914
3500	Benefits - Unemployment		371
3600	Benefits - Workers' Comp Ins		12,221
3700	Retiree Benefits		20,026
3900			-
		Total 3000	**498,765**
4000 Books & Supplies			
4300	Materials & Supplies		123,569
4400	Non Capitalized Equipment		11,500
		Total 4000	**135,069**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		16,578
5300	Dues & Memberships		14,500
5400	Insurance		
5500	Operations & Housekeeping Svcs		616,410
5600	Rentals/Leases/Repairs		234,524
5700	Dir Csts Intrprg/intrfnd Svcs		(41,608)
5800	Other Svcs & Oper Expenditures		273,831
5900	Intergovernmental Fees		4,200
		Total 5000	**1,118,435**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7300	Other Outgo: Direct Support/indirect Costs		14,245
		Total 7000	**14,245**
	Total Expenditure		**2,508,681**

Starting Balance Unrestricted	**291,014**
Starting Balance Restricted	**1,408,128**
Revenues	**2,572,893**
Expenditures	**2,508,681**
Net Change (Revenue minus Expenditure)	**64,212**
Ending Balance Unrestricted	**310,504**
Ending Balance Restricted	**1,452,850**

Capital Outlay - Approved

	Fiscal Year 2024-25

Fund **08,14 General Fund**

Revenue	Description	Amount
8000	Revenue	363,520
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	66,000
8600 - 8700	Local Revenues	118,500
8900 - 8929	Transfer	-
8900	Contribution	9,204
Total Revenue		**557,224**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
		Total 2000	**-**
3000 Employee Benefits			
		Total 3000	**-**
4000 Books & Supplies			
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
		Total 5000	**-**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		9,204
6500	Equipment Replacement		-
		Total 6000	**9,204**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
7400	Other Outgo		363,520
7600	Other Transfers Out: Interfund Transfers Out		-
		Total 7000	**363,520**
	Total Expenditure		**372,724**

Starting Balance Unrestricted	**1,000**
Starting Balance Restricted	**3,287,001**
Revenues	**557,224**
Expenditures	**372,724**
Net Change (Revenue minus Expenditure)	**184,500**
Ending Balance Unrestricted	**85,500**
Ending Balance Restricted	**3,387,001**

Capital Outlay - ADOPTED

	Fiscal Year 2025-26

Fund **08,14 General Fund**

Revenue	Description	Amount
8000	Revenue	363,520
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	68,500
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**432,020**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
		Total 2000	**-**
3000 Employee Benefits			
		Total 3000	**-**
4000 Books & Supplies			
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
		Total 5000	**-**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		650,000
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		-
6500	Equipment Replacement		-
		Total 6000	**650,000**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
7400	Other Outgo		363,521
7600	Other Transfers Out: Interfund Transfers Out		-
		Total 7000	**363,521**
	Total Expenditure		**1,013,521**

Starting Balance Unrestricted	**85,500**
Starting Balance Restricted	**3,387,001**
Revenues	**432,020**
Expenditures	**1,013,521**
Net Change (Revenue minus Expenditure)	**(581,501)**
Ending Balance Unrestricted	**103,999**
Ending Balance Restricted	**2,787,001**

CAPITAL OUTLAY

SONOMA COUNTY OFFICE OF EDUCATION - LOCATIONS: SKYLANE, Juniper Street, AMAROSA, HEADWATERS, VOM and EL COLEGIO

2024/25 thru 2026/27 ADOPTED PROJECTS

	Project	Fiscal Year	Funding Source	Estimated Investment	Furniture & Equipment	Total Actual Investment to Date	
1	Workforce Housing	2024/25	[1]FD 40	$ 500,000.00		$ 342,233.74	*
2	Workforce Housing	2025/26	[1]FD 40	$ 5,000,000.00			*
3	Skylane Facilities Improvement	2025/26	[1]FD 08 [1]RS 9455	$ 400,000.00	$ 100,000.00		
4	Amarosa Facilities Improvement	2025/26	[1]FD 08 [1]RS 9455	$ 250,000.00			
5	Amarosa Facilities Improvement	2025/26	[1]FD 08 [1]RS 8150	$ 25,000.00			
6	Workforce Housing	2026-27	[1]FD 40	$ 5,000,000.00			*
			Total	**$ 11,175,000.00**	**$ -**	**$ 342,233.74**	

[1] FD = Fund RS = Resource

* **Multiyear project that began in 2023-24**

24/25 Fund 40	$ 500,000.00	2024/25	500,000.00
25/26 Fund 40	$ 5,000,000.00	2025/26	5,675,000.00
2025/26 [1]FD 08 [1]RS 9455	$ 650,000.00	2026/27	5,000,000.00
2025/26 [1]FD 08 [1]RS 8150	$ 25,000.00	**Total**	**11,175,000.00**
26/27 Fund	$ 5,000,000.00		
Total	**$ 11,175,000.00**		

County Wide

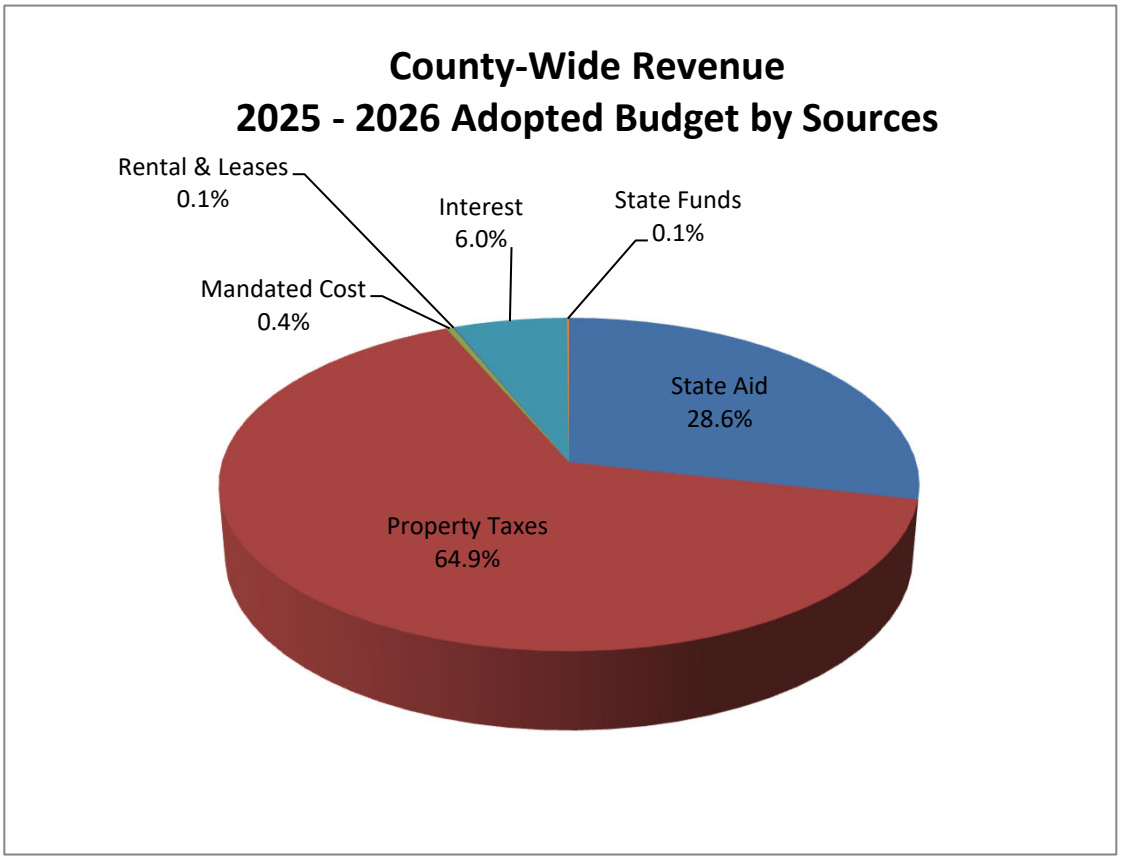
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COUNTY-WIDE

The County-Wide Budget consists of revenue, property taxes, and miscellaneous revenue, including fees and interest. Revenue from this budget is transferred to administrative programs as contributions and LCFF funds are transferred to Alternative Education. In addition, a share of property taxes are transferred to the SELPA. Expenditures in this budget include: Classified Salaries and Benefits, Services and Other Operating, and Other Outgo. Indirect costs charged to programs are transferred to this budget which offsets the cost of administrative and operations budgets.

STRS On-Behalf

STRS on-Behalf is also included in this section. STRS on-Behalf is a revenue and equal offsetting expense booking entry to record the net pension liability for STRS per GASB Statement 68.



Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	23,089,257
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	90,576
8600 - 8700	Local Revenues	2,221,079
8900 - 8929	Transfer	-
8900	Contribution	(22,905,995)
Total Revenue		**2,494,917**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		13,472
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**13,472**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		3,645
3300	Benefits - OASDI		721
3400	Benefits - Health & Welfare		1,735
3500	Benefits - Unemployment		6
3600	Benefits - Workers' Comp Ins		221
3700	Retiree Benefits		118
3900			-
		Total 3000	**6,446**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		45
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		-
5900	Intergovernmental Fees		13,007
		Total 5000	**13,052**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		3,000,000
7300	Other Outgo: Direct Support/indirect Costs		(4,715,165)
7400	Other Outgo		-
7600	Other Transfers Out: Interfund Transfers Out		379,655
		Total 7000	**(1,335,510)**
	Total Expenditure		**(1,302,540)**

Starting Balance Unrestricted	**35,011,444**
Starting Balance Restricted	**56,574**
Revenues	**2,494,917**
Expenditures	**(1,302,540)**
Net Change (Revenue minus Expenditure)	**3,797,457**
Ending Balance Unrestricted	**38,808,901**
Ending Balance Restricted	**56,574**

Countywide - ADOPTED

	Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	23,911,201
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	122,981
8600 - 8700	Local Revenues	1,500,000
8900 - 8929	Transfer	-
8900	Contribution	(25,208,103)
Total Revenue		**326,079**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		-
3300	Benefits - OASDI		-
3400	Benefits - Health & Welfare		-
3500	Benefits - Unemployment		-
3600	Benefits - Workers' Comp Ins		-
3700	Retiree Benefits		-
3900			-
		Total 3000	**-**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		-
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		-
5900	Intergovernmental Fees		10,000
		Total 5000	**10,000**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		3,000,000
7300	Other Outgo: Direct Support/indirect Costs		(4,343,509)
7400	Other Outgo		-
7600	Other Transfers Out: Interfund Transfers Out		92,981
		Total 7000	**(1,250,528)**
	Total Expenditure		**(1,240,528)**

Starting Balance Unrestricted	**38,808,901**
Starting Balance Restricted	**56,574**
Revenues	**326,079**
Expenditures	**(1,240,528)**
Net Change (Revenue minus Expenditure)	**1,566,607**
Ending Balance Unrestricted	**40,375,508**
Ending Balance Restricted	**56,574**

STRS on Behalf (Fund 08) - Approved

Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8300 - 8500	State Revenue	1,517,000
Total Revenue		**1,517,000**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		1,517,000
		Total 3000	**1,517,000**
4000 Books & Supplies			
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
		Total 5000	**-**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**1,517,000**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,517,000**
Expenditures	**1,517,000**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

STRS on Behalf (Fund 08) - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8300 - 8500	State Revenue	1,517,000
Total Revenue		**1,517,000**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		1,517,000
		Total 3000	**1,517,000**
4000 Books & Supplies			
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
		Total 5000	**-**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**1,517,000**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,517,000**
Expenditures	**1,517,000**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

STRS on Behalf (Fund 11) - Approved

Fiscal Year 2024-25

Fund **11**

Revenue	Description	Amount
8300 - 8500	State Revenue	7,841
Total Revenue		**7,841**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		7,841
		Total 3000	**7,841**
4000 Books & Supplies			
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
		Total 5000	**-**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**7,841**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**7,841**
Expenditures	**7,841**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

STRS on Behalf (Fund 11) - ADOPTED

Fiscal Year 2025-26

Fund **11**

Revenue	Description	Amount
8300 - 8500	State Revenue	7,841
Total Revenue		**7,841**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		7,841
		Total 3000	**7,841**
4000 Books & Supplies			
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
		Total 5000	**-**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**7,841**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**7,841**
Expenditures	**7,841**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Equitable Education Services Divison

Teaching and Learning

Child Development

EQUITABLE EDUCATION SERVICES

The Equitable Education Services (EES) Division understands that many students have been unfairly impacted by systems that have historically failed to serve all students equitably. We are committed to changing those systems so that every student has the opportunity to thrive. We center our Guiding Principles that strive to impact our communities and one another by:

- Including experiences and data from marginalized voices
- Mobilizing meaningful community partnerships
- Prioritizing inclusion and equity in our design and reflection
- Adhering to anti-racist and social justice practices
- Co-creating dynamic and joyous learning opportunities
- Transforming educational experiences and outcomes through engaging and empathetic practices

The Equitable Education Services Division is committed to enhancing district-wide systems by focusing on continuous improvement and capacity-building, all to foster high-quality, equitable learning outcomes for every student. The development of the SCOE Professional Learning Model in the 2023-24 school year has represented a notable shift in our support delivery, prioritizing professional learning and capacity-building directly at school sites. This change is intended to optimize the implementation of effective practices, systems, and structures, ultimately leading to significant improvements in student outcomes. Our goal is to support LEAs in providing all students with meaningful learning opportunities and to equip them with the necessary skills for success in college and careers. Our services to LEAs include General Support, Differentiated Support, and Special Programs.

General Support

We offer a range of general support services to all districts—some free and some fee-based—to help improve teaching and learning. Our main focus is on strong Tier I instruction that gives teachers the tools, knowledge, and support they need to improve outcomes for all students, especially those who have been historically underserved.

This support includes areas such as literacy, with an emphasis on foundational reading skills through our Literacy Fellowship. We also provide help with math instruction that follows the new California Mathematics Framework, seen through our Building Thinking Classroom Collaborative. Additionally, we promote social-emotional learning and positive behavior support for young learners through the

EQUITABLE EDUCATION SERVICES (continued)

Differentiated Support

Differentiated support services are provided to school districts that are newly eligible or continue to qualify for support through California's System of Support and accountability systems. This division facilitates this support through the Continuous Improvement Collaborative, where district teams meet quarterly to work together with members of SCOE.

In these meetings, teams use data to identify their most urgent challenges and to get to the root of what is leading to these outcomes for students. Once they pinpoint the main problem, they develop, in collaboration with a SCOE team, an action plan that outlines the steps and research-based practices needed to improve student outcomes.

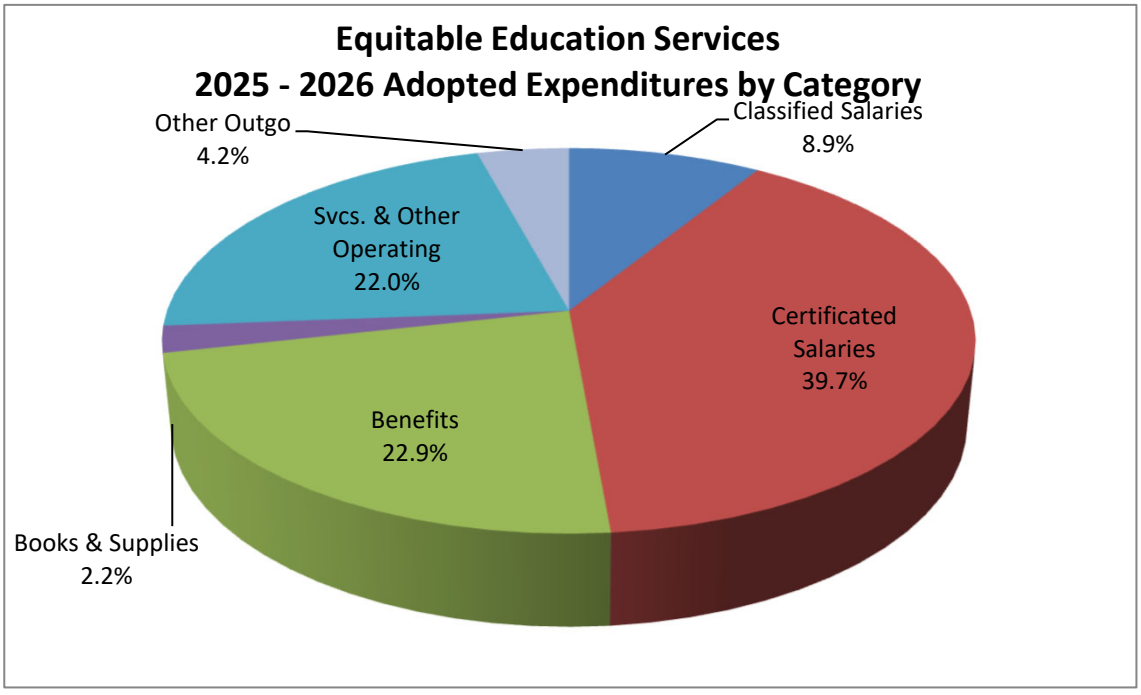
The support within these action plans often includes the following:

- Modeling, co-teaching, coaching, and data integration in collaboration meetings conducted at schools with the site Continuous Improvement teams.
- Professional learning in high leverage, evidence based instructional strategies
- Site administration capacity building through observation and coaching of Continuous

Special Programs

Special Programs include unique and targeted programs for schools, districts, community, and other county offices such as the following:

- Student Events: STEAM Showcase, Sonoma County Youth Voice .
- California Math Project: North Coast (CMPNC)
- Sonoma County After School Network
- Library Services



Equitable Education Services (EES) Division - Approved

	Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	500,000
8600 - 8700	Local Revenues	591,669
8900 - 8929	Transfer	-
8900	Contribution	1,160,406
Total Revenue		**2,252,075**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		112,719
1300	Cert Suprvsrs' & Admins' Sal		587,370
1900	Other Cert Salaries - Regular		-
		Total 1000	**700,089**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		206,928
2400	Clerical & Office Salaries		201,995
2900	Other Classified Salaries		-
		Total 2000	**408,923**
3000 Employee Benefits			
3100	Benefits - STRS		133,729
3200	Benefits - PERS		108,222
3300	Benefits - OASDI		40,776
3400	Benefits - Health & Welfare		184,639
3500	Benefits - Unemployment		834
3600	Benefits - Workers' Comp Ins		17,902
3700	Retiree Benefits		17,632
3900			-
		Total 3000	**503,734**
4000 Books & Supplies			
4300	Materials & Supplies		8,415
4400	Non Capitalized Equipment		13,235
		Total 4000	**21,650**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		89,400
5200	Travel & Conferences		56,665
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		250
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		381,125
5900	Intergovernmental Fees		-
		Total 5000	**527,440**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		90,239
		Total 7000	**90,239**
	Total Expenditure		**2,252,075**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**2,252,075**
Expenditures	**2,252,075**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Equitable Education Services (EES) Division - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	16,000
Total Revenue		**16,000**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		-
3300	Benefits - OASDI		-
3400	Benefits - Health & Welfare		-
3500	Benefits - Unemployment		-
3600	Benefits - Workers' Comp Ins		-
3700	Retiree Benefits		-
3900			-
		Total 3000	**-**
4000 Books & Supplies			
4300	Materials & Supplies		2,250
4400	Non Capitalized Equipment		-
		Total 4000	**2,250**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		500
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		250
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		13,000
5900	Intergovernmental Fees		-
		Total 5000	**13,750**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**16,000**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**16,000**
Expenditures	**16,000**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

EES Division: Org-Wide - Approved

	Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	240,000
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**240,000**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		175,727
1900	Other Cert Salaries - Regular		-
		Total 1000	**175,727**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		33,565
3200	Benefits - PERS		-
3300	Benefits - OASDI		2,492
3400	Benefits - Health & Welfare		33,394
3500	Benefits - Unemployment		87
3600	Benefits - Workers' Comp Ins		2,879
3700	Retiree Benefits		2,270
3900			-
		Total 3000	**74,687**
4000 Books & Supplies			
4300	Materials & Supplies		5,000
4400	Non Capitalized Equipment		-
		Total 4000	**5,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		100,150
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		252,240
5900	Intergovernmental Fees		-
		Total 5000	**352,390**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		27,068
		Total 7000	**27,068**
	Total Expenditure		**634,872**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**634,743**
Revenues	**240,000**
Expenditures	**634,872**
Net Change (Revenue minus Expenditure)	**(394,872)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**239,871**

EES Division: Org-Wide - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	200,000
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**200,000**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		179,172
1900	Other Cert Salaries - Regular		-
		Total 1000	**179,172**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		34,222
3200	Benefits - PERS		-
3300	Benefits - OASDI		2,548
3400	Benefits - Health & Welfare		34,957
3500	Benefits - Unemployment		88
3600	Benefits - Workers' Comp Ins		2,935
3700	Retiree Benefits		2,400
3900			-
		Total 3000	**77,150**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		117,174
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		37,936
5900	Intergovernmental Fees		-
		Total 5000	**155,110**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		26,235
		Total 7000	**26,235**
	Total Expenditure		**437,667**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**239,871**
Revenues	**200,000**
Expenditures	**437,667**
Net Change (Revenue minus Expenditure)	**(237,667)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**2,204**

EES: Teaching & Learning - Approved

	Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	1,940,430
8300 - 8500	State Revenue	1,063,520
8600 - 8700	Local Revenues	2,087,255
8900 - 8929	Transfer	-
8900	Contribution	2,537,155
Total Revenue		**7,628,360**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		3,141,102
1900	Other Cert Salaries - Regular		224,661
		Total 1000	**3,365,763**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		63,132
2400	Clerical & Office Salaries		357,171
2900	Other Classified Salaries		14,500
		Total 2000	**434,803**
3000 Employee Benefits			
3100	Benefits - STRS		593,621
3200	Benefits - PERS		107,115
3300	Benefits - OASDI		78,453
3400	Benefits - Health & Welfare		719,593
3500	Benefits - Unemployment		1,900
3600	Benefits - Workers' Comp Ins		63,684
3700	Retiree Benefits		62,101
3900			-
		Total 3000	**1,626,467**
4000 Books & Supplies			
4300	Materials & Supplies		190,981
4400	Non Capitalized Equipment		17,676
		Total 4000	**208,657**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		95,000
5200	Travel & Conferences		398,468
5300	Dues & Memberships		7,318
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		36,195
5700	Dir Csts Intrprg/intrfnd Svcs		4,604
5800	Other Svcs & Oper Expenditures		1,916,117
5900	Intergovernmental Fees		-
		Total 5000	**2,457,702**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		504,590
		Total 7000	**504,590**
	Total Expenditure		**8,597,982**

Starting Balance Unrestricted	**373,959**
Starting Balance Restricted	**1,851,826**
Revenues	**7,628,360**
Expenditures	**8,597,982**
Net Change (Revenue minus Expenditure)	**(969,622)**
Ending Balance Unrestricted	**154,627**
Ending Balance Restricted	**1,101,536**

EES: Teaching & Learning - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	258,047
8300 - 8500	State Revenue	449,981
8600 - 8700	Local Revenues	1,320,799
8900 - 8929	Transfer	-
8900	Contribution	3,171,457
Total Revenue		**5,200,284**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		2,523,247
1900	Other Cert Salaries - Regular		1,500
		Total 1000	**2,524,747**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		131,579
2400	Clerical & Office Salaries		462,159
2900	Other Classified Salaries		14,500
		Total 2000	**608,238**
3000 Employee Benefits			
3100	Benefits - STRS		475,542
3200	Benefits - PERS		163,918
3300	Benefits - OASDI		81,063
3400	Benefits - Health & Welfare		659,533
3500	Benefits - Unemployment		1,539
3600	Benefits - Workers' Comp Ins		51,330
3700	Retiree Benefits		52,320
3900			-
		Total 3000	**1,485,245**
4000 Books & Supplies			
4300	Materials & Supplies		122,336
4400	Non Capitalized Equipment		28,000
		Total 4000	**150,336**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		75,897
5200	Travel & Conferences		231,919
5300	Dues & Memberships		10,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		30,238
5700	Dir Csts Intrprg/intrfnd Svcs		3,000
5800	Other Svcs & Oper Expenditures		979,315
5900	Intergovernmental Fees		-
		Total 5000	**1,330,369**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		263,036
		Total 7000	**263,036**
	Total Expenditure		**6,361,971**

Starting Balance Unrestricted	**154,627**
Starting Balance Restricted	**1,101,536**
Revenues	**5,200,284**
Expenditures	**6,361,971**
Net Change (Revenue minus Expenditure)	**(1,161,687)**
Ending Balance Unrestricted	**44,028**
Ending Balance Restricted	**50,448**

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Child Development

Fund 12 - CHILD DEVELOPMENT FUND

Fund 12: Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs. All funds received by a local education agency for, or from the operation of, child development services are covered under the Child Care and Development Service Act. These funds may only be used to operate children's care and education programs.

The following is a summary of programs operated within Fund 12:

CCPC - Child Care Planning Council of Sonoma County

a. Established in 1991 in accordance with state law Assembly Bill 2141 to provide a forum for the identification of local priorities for child care and to develop policies to meet the needs identifiedwithin these priorities.

b. Funded by the California Department Social Services

c. Mandates include conducting a local child care needs assessment, submitting a countywide comprehensive child care plan, establishing local priorities for child care funding, and enhancing collaboration and partnerships in the child care community to meet local needs.

Quality Counts Workforce Pathways Grant (QCWFP)

Quality Counts Workforce Pathways grant is an annual state grant that supports the Early Childhood Education (ECE) workforce by providing incentives to complete professional development training and higher education coursework.

Quality Rating Improvement System (QRIS)

QRIS is a countywide program coordinated by a local consortium to provide coaching, external, objective, reliable ECE programs quality assessments, and QRIS incentives and block grants to California State Preschool Program (CSPP) sites.

Inclusive Early Education and Expansion Program (IEEEP)

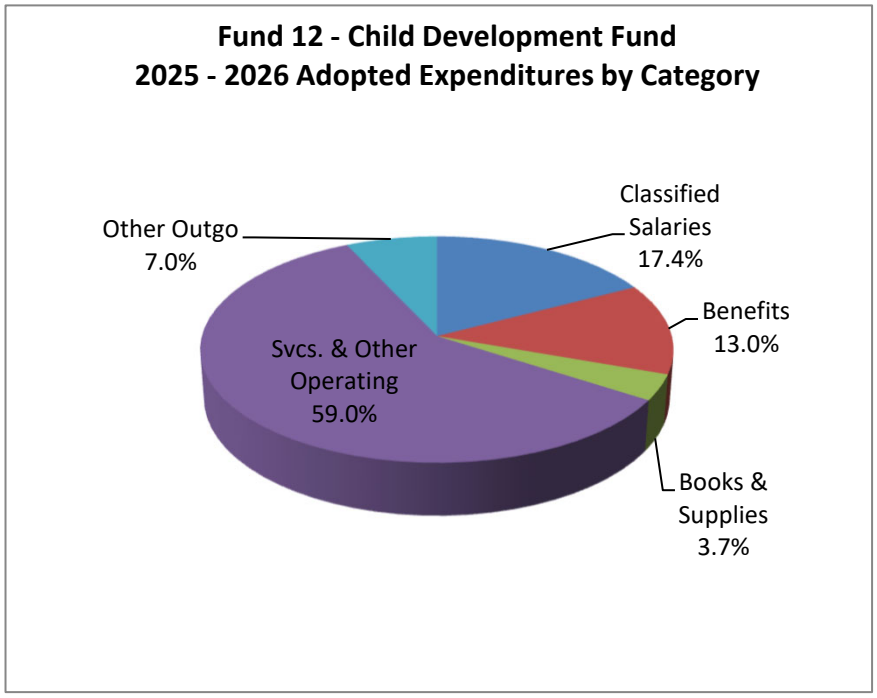
IEEEP is a multi-year grant. The IEEEP is intended to build capacity and expand opportunities for children with disabilities in early learning and care programs.

Universal Pre-Kindergarten (UPK) Mixed Delivery Planning Grant

UPK Grant is a multi-year grant to plan for the provision of high-quality UPK options for three- and four-year-old children, through a mixed-delivery system of early childhood education services that is delivered through a variety of providers, programs, and settings.

Fund 12 - CHILD DEVELOPMENT FUND (continued)

First 5 Sonoma County has provided the Child Care Planning Council with discretionary funding to offset organizational costs for participation and engagement in the Supporting Immigrant Families Training of Trainers. Funding will be used to support the integration of programming into CCPC community engagement activities.



Child Development / Child Care Planning Council (Fund 12) - Approved

Fiscal Year 2024-25

Fund **12 Child Development Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	277,612
8300 - 8500	State Revenue	1,022,820
8600 - 8700	Local Revenues	42,000
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**1,342,432**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		102,524
2400	Clerical & Office Salaries		128,839
2900	Other Classified Salaries		-
		Total 2000	**231,363**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		63,620
3300	Benefits - OASDI		16,936
3400	Benefits - Health & Welfare		74,145
3500	Benefits - Unemployment		111
3600	Benefits - Workers' Comp Ins		4,047
3700	Retiree Benefits		4,874
3900			-
		Total 3000	**163,733**
4000 Books & Supplies			
4300	Materials & Supplies		41,878
4400	Non Capitalized Equipment		12,955
		Total 4000	**54,833**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		31,000
5200	Travel & Conferences		25,363
5300	Dues & Memberships		1,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		13,726
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		671,871
5900	Intergovernmental Fees		-
		Total 5000	**742,960**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		110,836
		Total 7000	**110,836**
	Total Expenditure		**1,303,725**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**18,273**
Revenues	**1,342,432**
Expenditures	**1,303,725**
Net Change (Revenue minus Expenditure)	**38,707**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**56,980**

Child Development / Child Care Planning Council (Fund 12) - ADOPTED

Fiscal Year 2025-26

Fund **12 Child Development Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	213,383
8300 - 8500	State Revenue	1,472,379
8600 - 8700	Local Revenues	10,000
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**1,695,762**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		105,280
2400	Clerical & Office Salaries		190,066
2900	Other Classified Salaries		-
		Total 2000	**295,346**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		80,926
3300	Benefits - OASDI		22,593
3400	Benefits - Health & Welfare		92,923
3500	Benefits - Unemployment		148
3600	Benefits - Workers' Comp Ins		4,862
3700	Retiree Benefits		7,800
3900			11,548
		Total 3000	**220,800**
4000 Books & Supplies			
4300	Materials & Supplies		22,500
4400	Non Capitalized Equipment		40,000
		Total 4000	**62,500**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		360,000
5200	Travel & Conferences		23,898
5300	Dues & Memberships		1,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		9,000
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		608,440
5900	Intergovernmental Fees		-
		Total 5000	**1,002,338**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		119,046
		Total 7000	**119,046**
	Total Expenditure		**1,700,030**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**56,980**
Revenues	**1,695,762**
Expenditures	**1,700,030**
Net Change (Revenue minus Expenditure)	**(4,268)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**52,712**

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School Culture & Partnerships Division

School Partnerships and School Safety

Behavioral Health & Well-Being

SCHOOL CULTURE & PARTNERSHIPS DIVISION

School Culture and Partnerships Division supports students, schools and districts by enhancing safety, providing college and career services, and giving students a wider voice through the YouthTruth Survey.

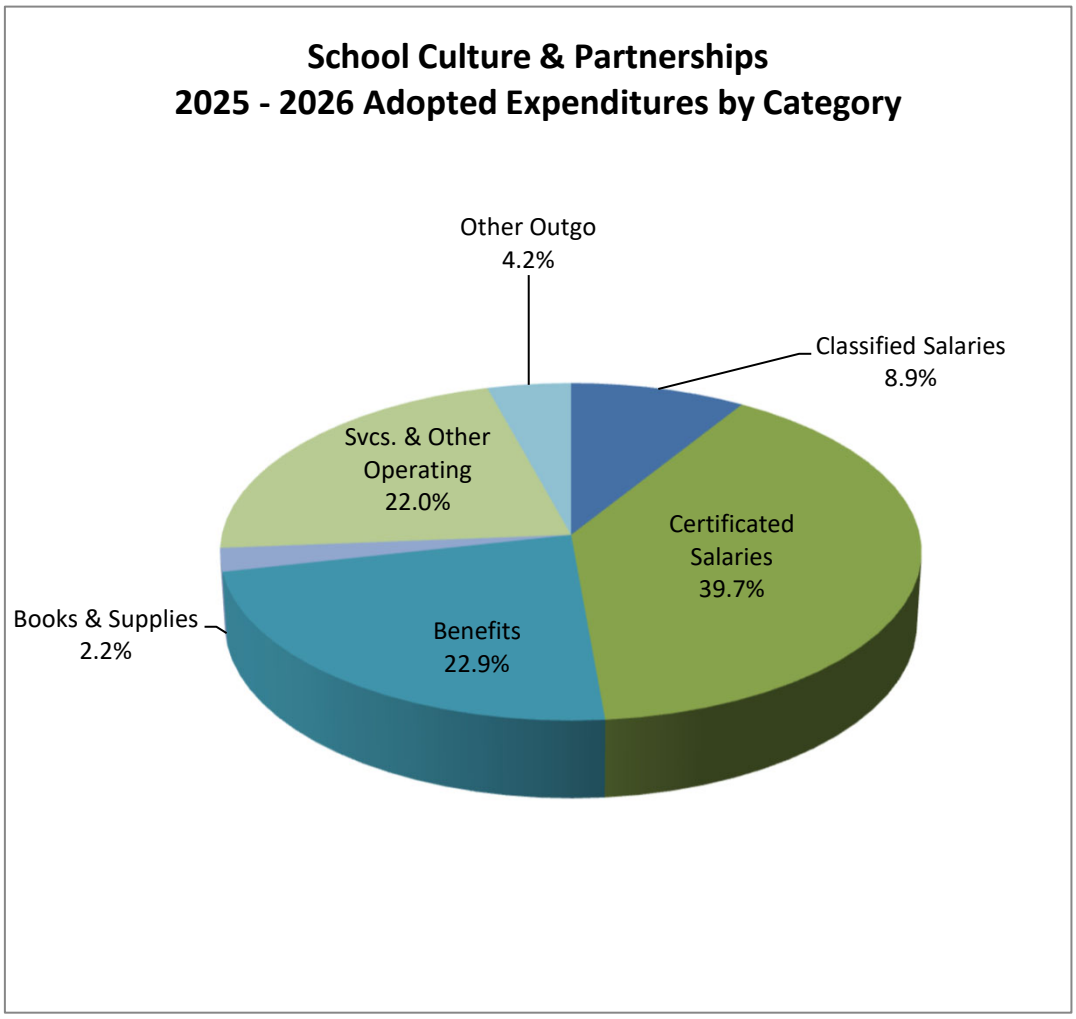
The School Culture and Partnerships department has implemented four pivotal initiatives aimed at enhancing school safety and supporting students. Firstly, in collaboration with RESIG, our schools' insurance provider, we have introduced the "Essential Five" program, disseminating crucial information to all county sites. This resource succinctly outlines five key strategies for addressing emergency situations in schools. Secondly, teams comprising members from SCOE and various districts have undergone training in conducting threat assessments for students displaying crisis indicators, thanks to fruitful partnerships with local agencies, including county departments, child protective services, and law enforcement. Thirdly, we've established an emergency message system, enrolling all districts to ensure efficient communication during countywide emergencies. Leveraging the Department of Emergency Management's Code Red system, this customized platform enables direct communication between SCOE and district leaders. Lastly, our safety plan at a glance condenses essential information, such as key maps and contacts, to facilitate swifter responses from first responders. This critical data will be readily accessible within the internal systems maintained by emergency personnel, streamlining emergency interventions.

We support college and career readiness through a multifaceted approach that includes providing guidance, resources, and opportunities for students to explore their post-secondary options. This involves collaborating with local businesses, industries, COEs, the CTE Foundation and higher education institutions to create internship programs, job shadowing opportunities, and career pathways aligned with workforce needs. Furthermore, the newly launched Counseling Collaborative provided professional learning opportunities for school counselors, ensuring that students received timely and accurate advice to support their academic and career goals.

SCOE staff in the School Culture department wrote and received The Strong Workforce Program (SWP) Education Pathways grant and assisted districts in completing their individual SWP grants. Collaborative learning groups have been established with both teachers and administrators, which will span the course of the grant in order to design and create systems to unify the work. In addition, we were awarded a consortium grant for the Golden State Pathways and assisted districts in writing both planning and implementation grants for the Golden State Pathways. SCOE is at the forefront in developing a regional ecosystem of support for increasing pathway development throughout Sonoma County.

SCHOOL CULTURE & PARTNERSHIPS DIVISION (continued)

SCOE was awarded the California College Guidance Initiative (CCGI) grant to assist in systemizing how districts maintain and align their local course offerings with the UCOP A-G Course Management Portal and introduce all Sonoma County districts to the only online platform that connects K12 with higher education (Californiacolleges.edu).



School Culture and Partnerships (SCP) Division - Approved

Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	1,602,906
Total Revenue		**1,602,906**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		874,206
1900	Other Cert Salaries - Regular		-
		Total 1000	**874,206**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		75,150
2900	Other Classified Salaries		2,000
		Total 2000	**77,150**
3000 Employee Benefits			
3100	Benefits - STRS		166,973
3200	Benefits - PERS		21,203
3300	Benefits - OASDI		17,848
3400	Benefits - Health & Welfare		171,371
3500	Benefits - Unemployment		469
3600	Benefits - Workers' Comp Ins		15,672
3700	Retiree Benefits		14,331
3900			-
		Total 3000	**407,867**
4000 Books & Supplies			
4300	Materials & Supplies		14,500
4400	Non Capitalized Equipment		11,500
		Total 4000	**26,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		47,183
5300	Dues & Memberships		7,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		163,500
5900	Intergovernmental Fees		-
		Total 5000	**217,683**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		-
6500	Equipment Replacement		-
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**1,602,906**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,602,906**
Expenditures	**1,602,906**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

School Culture and Partnerships (SCP) Division - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	1,903,533
Total Revenue		**1,903,533**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		898,968
1900	Other Cert Salaries - Regular		-
		Total 1000	**898,968**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		131,579
2400	Clerical & Office Salaries		79,866
2900	Other Classified Salaries		-
		Total 2000	**211,445**
3000 Employee Benefits			
3100	Benefits - STRS		171,703
3200	Benefits - PERS		57,936
3300	Benefits - OASDI		28,316
3400	Benefits - Health & Welfare		221,159
3500	Benefits - Unemployment		543
3600	Benefits - Workers' Comp Ins		18,208
3700	Retiree Benefits		17,640
3900			-
		Total 3000	**515,505**
4000 Books & Supplies			
4300	Materials & Supplies		11,500
4400	Non Capitalized Equipment		6,000
		Total 4000	**17,500**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		69,615
5300	Dues & Memberships		7,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		5,500
5700	Dir Csts Intrprg/intrfnd Svcs		2,000
5800	Other Svcs & Oper Expenditures		166,000
5900	Intergovernmental Fees		-
		Total 5000	**250,115**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		10,000
6500	Equipment Replacement		-
		Total 6000	**10,000**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**1,903,533**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,903,533**
Expenditures	**1,903,533**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

SCP Grants - Approved

	Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	797,047
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**797,047**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		91,299
1900	Other Cert Salaries - Regular		-
		Total 1000	**91,299**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		17,594
3200	Benefits - PERS		-
3300	Benefits - OASDI		1,335
3400	Benefits - Health & Welfare		23,643
3500	Benefits - Unemployment		46
3600	Benefits - Workers' Comp Ins		2,128
3700	Retiree Benefits		1,704
3900			-
		Total 3000	**46,450**
4000 Books & Supplies			
4300	Materials & Supplies		4,950
4400	Non Capitalized Equipment		-
		Total 4000	**4,950**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		37,278
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		122,090
5900	Intergovernmental Fees		-
		Total 5000	**159,368**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		483,431
7300	Other Outgo: Direct Support/indirect Costs		10,960
		Total 7000	**494,391**
	Total Expenditure		**796,458**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**67,993**
Revenues	**797,047**
Expenditures	**796,458**
Net Change (Revenue minus Expenditure)	**589**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**68,582**

SCP Grants - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	1,179,725
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**1,179,725**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		89,770
1900	Other Cert Salaries - Regular		-
		Total 1000	**89,770**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		17,146
3200	Benefits - PERS		-
3300	Benefits - OASDI		1,310
3400	Benefits - Health & Welfare		22,726
3500	Benefits - Unemployment		45
3600	Benefits - Workers' Comp Ins		1,473
3700	Retiree Benefits		1,560
3900			-
		Total 3000	**44,260**
4000 Books & Supplies			
4300	Materials & Supplies		6,450
4400	Non Capitalized Equipment		-
		Total 4000	**6,450**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		32,835
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		1,000
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		142,740
5900	Intergovernmental Fees		-
		Total 5000	**176,575**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		849,764
7300	Other Outgo: Direct Support/indirect Costs		12,906
		Total 7000	**862,670**
	Total Expenditure		**1,179,725**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**68,582**
Revenues	**1,179,725**
Expenditures	**1,179,725**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**68,582**

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Behavioral Health
and
Well Being

SCHOOL CULTURE & PARTNERSHIPS DIVISION (continued)

BEHAVIORAL HEALTH AND WELL-BEING

The Behavioral Health and Well-being department is committed to advancing equity by enhancing mental health, well-being, and educational outcomes for every student, family, and staff member in Sonoma County. Through a multi-tiered approach grounded in data-driven collaborations with districts, our department develops and facilitates culturally responsive and inclusive mental health and wellness initiatives within schools. Our aim is to bolster protective factors, with a particular emphasis on supporting marginalized communities, beginning with those who are most marginalized in our society.

This coming year we will continue to focus on expanding sustainable mental health services in Sonoma County school districts where resources and structures are often limited. Through various initiatives, programs, and partnerships, we will work to transform schools into centers of wellness. One key aspect of this work is the establishment of a county-wide School-Based Behavioral Health Interest Group that brings together educators, students, families, community-based organizations, and health providers on a quarterly basis to share and learn from each other so successful programs and partnerships can be replicated throughout Sonoma County schools.

To help address the ongoing need for school-based mental health providers, we will work with districts to establish a career pipeline that can include a peer-to-peer counseling program, certified wellness coaches (and interns), counseling interns, as well as associate and licensed clinicians. Technical and coaching support will be provided to districts for the behavioral health positions that can draw down reimbursement for services provided (certified wellness coaches, associate & licensed clinicians).

Next year we will pilot a peer-to-peer resource leadership program at multiple school sites with the goal of having a college preparatory and/or CTE pathway course as part of the program. This will support the learning that students will need to offer peer resource counseling as a part of sustaining mental health and belonging led by peers on campus. The peer-to-peer program will help students amplify their knowledge and skills so they are equipped to educate, support, and mentor their peers on topics of wellness, community stewardship, empathy building skills, and restorative practices.

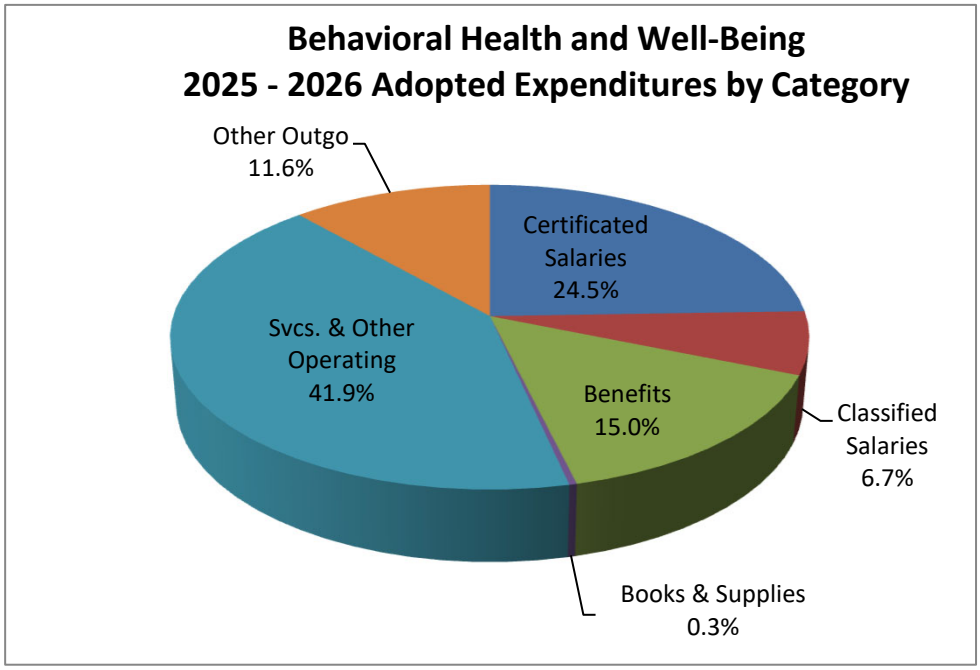
Through the Certified Wellness Coach Employer Support Grant, we have partnered with 5 districts and 2 community-based organizations, which will allow for the recruitment, training, and supervision of up to 50 Certified Wellness Coaches (CWC) and 30 Wellness Coach Interns (WCI) to support multiple school sites throughout Sonoma County.

SCHOOL CULTURE & PARTNERSHIPS DIVISION (continued)

BEHAVIORAL HEALTH AND WELL-BEING (continued)

We will continue to partner with universities to supervise masters-level interns who provide counseling services under the direction of a licensed supervisor. This program aligns with SCOE's mission as an educational institution and works to address a general shortage of culturally responsive mental health clinicians in our community, encouraging emerging clinicians to consider providing service in schools

The Behavioral Health & Well-Being team is continuing to actively collaborate with Sonoma County school districts to establish wellness centers at several school campuses. These centers, co-created with students, prioritize their physical, social, and emotional well-being. By expanding access to mental health and wellness services, these spaces empower students to seek support readily available on campus, fostering a culture of student-centered care and justice.



SCP: Behavioral Health and Well-being - Approved

	Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	3,372,900
8600 - 8700	Local Revenues	2,060,938
8900 - 8929	Transfer	-
8900	Contribution	839,987
Total Revenue		**6,273,825**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		1,005,826
1300	Cert Suprvsrs' & Admins' Sal		357,378
1900	Other Cert Salaries - Regular		65,500
		Total 1000	**1,428,704**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		356,834
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		58,270
2900	Other Classified Salaries		4,348
		Total 2000	**419,452**
3000 Employee Benefits			
3100	Benefits - STRS		267,345
3200	Benefits - PERS		113,465
3300	Benefits - OASDI		52,968
3400	Benefits - Health & Welfare		414,127
3500	Benefits - Unemployment		898
3600	Benefits - Workers' Comp Ins		30,325
3700	Retiree Benefits		34,480
3900			-
		Total 3000	**913,608**
4000 Books & Supplies			
4300	Materials & Supplies		23,229
4400	Non Capitalized Equipment		19,300
		Total 4000	**42,529**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		123,500
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		954
5700	Dir Csts Intrprg/intrfnd Svcs		26,250
5800	Other Svcs & Oper Expenditures		2,123,247
5900	Intergovernmental Fees		-
		Total 5000	**2,273,951**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		2,772,348
7300	Other Outgo: Direct Support/indirect Costs		382,410
		Total 7000	**3,154,758**
	Total Expenditure		**8,233,002**

Starting Balance Unrestricted	**41,364**
Starting Balance Restricted	**4,276,476**
Revenues	**6,273,825**
Expenditures	**8,233,002**
Net Change (Revenue minus Expenditure)	**(1,959,177)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**2,358,664**

SCP: Behavioral Health and Well-being - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	3,341,974
8600 - 8700	Local Revenues	461,127
8900 - 8929	Transfer	-
8900	Contribution	1,000,000
Total Revenue		**4,803,101**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		931,978
1300	Cert Suprvsrs' & Admins' Sal		420,421
1900	Other Cert Salaries - Regular		60,000
		Total 1000	**1,412,399**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		307,796
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		76,024
2900	Other Classified Salaries		-
		Total 2000	**383,820**
3000 Employee Benefits			
3100	Benefits - STRS		258,308
3200	Benefits - PERS		105,166
3300	Benefits - OASDI		49,022
3400	Benefits - Health & Welfare		400,109
3500	Benefits - Unemployment		882
3600	Benefits - Workers' Comp Ins		29,465
3700	Retiree Benefits		25,140
3900			-
		Total 3000	**868,092**
4000 Books & Supplies			
4300	Materials & Supplies		17,002
4400	Non Capitalized Equipment		2,500
		Total 4000	**19,502**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		49,348
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		1,954
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		2,365,855
5900	Intergovernmental Fees		-
		Total 5000	**2,417,157**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		284,199
7300	Other Outgo: Direct Support/indirect Costs		384,417
		Total 7000	**668,616**
	Total Expenditure		**5,769,586**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**2,358,664**
Revenues	**4,803,101**
Expenditures	**5,769,586**
Net Change (Revenue minus Expenditure)	**(966,485)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**1,392,179**

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Educator Advancement Division

North Coast School of Education

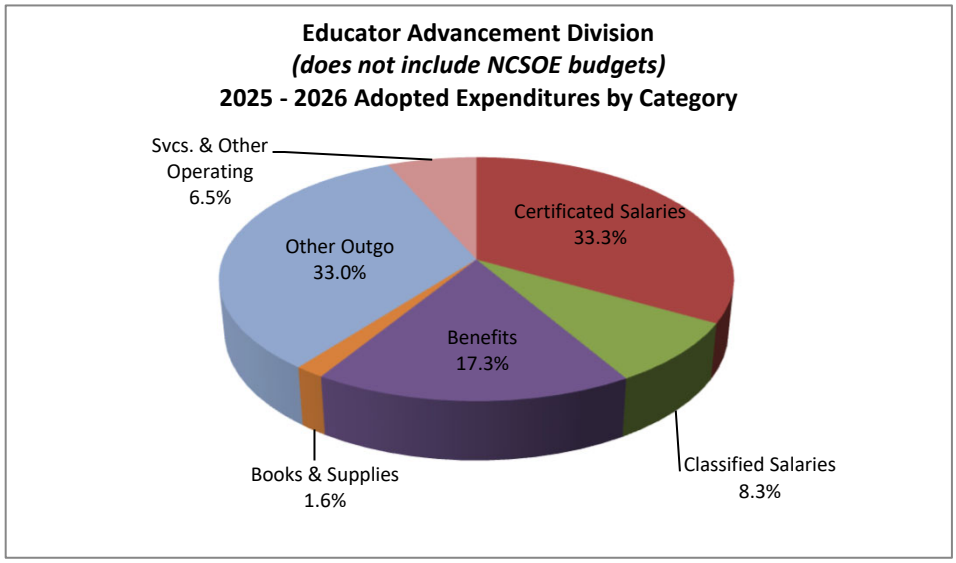
21 CSLA Grant

Equity Lead Grant

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EDUCATOR ADVANCEMENT DIVISION

The Educator Advancement Division supports educators at every stage of their careers-from intern teachers to experienced administrators-through North Coast School of Education (NCSOE), 21st Century California School Leadership Academy (21CSLA) Grant, and Equity Lead Grant. NCSOE offers credentialing programs, coaching, scholarships, and university partnerships to help new and aspiring teachers and administrators enter and grow in the profession. As the regional lead for the 21CSLA Grant, SCOE provides equity-focused professional learning and individualized coaching to develop educational leaders equipped to interrogate systems, shift mindsets, and lead for transformational change. Through the Equity Lead Grant, SCOE leads statewide initiatives to improve outcomes for Black students and students of color, while also strengthening educator support systems and advancing leadership aligned with LCAP goals. Together, these efforts create a clear, supported pathway for educators to advance and lead with equity throughout their careers.



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Educator Advancement (EA) Division - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	705,575
8300 - 8500	State Revenue	1,019,918
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	620,896
Total Revenue		**2,346,389**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		780,208
1900	Other Cert Salaries - Regular		-
		Total 1000	**780,208**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		120,563
2400	Clerical & Office Salaries		73,794
2900	Other Classified Salaries		-
		Total 2000	**194,357**
3000 Employee Benefits			
3100	Benefits - STRS		149,020
3200	Benefits - PERS		53,254
3300	Benefits - OASDI		26,018
3400	Benefits - Health & Welfare		148,119
3500	Benefits - Unemployment		484
3600	Benefits - Workers' Comp Ins		15,967
3700	Retiree Benefits		13,200
3900			-
		Total 3000	**406,062**
4000 Books & Supplies			
4300	Materials & Supplies		15,000
4400	Non Capitalized Equipment		23,000
		Total 4000	**38,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		64,343
5300	Dues & Memberships		8,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		10,340
5700	Dir Csts Intrprg/intrfnd Svcs		1,000
5800	Other Svcs & Oper Expenditures		690,790
5900	Intergovernmental Fees		-
		Total 5000	**774,473**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		153,289
		Total 7000	**153,289**
	Total Expenditure		**2,346,389**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**2,346,389**
Expenditures	**2,346,389**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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North Coast School
of
Education

EDUCATOR ADVANCEMENT DIVISION (continued)

North Coast School of Education

Founded in 2015, the North Coast School of Education (NCSOE) partners with the Commission on Teacher Credentialing (CCTC) to provide state accredited programs and services for new and aspiring teachers and administrators. NCSOE partners with all departments at the county office, institutes of higher education, and county offices region wide to implement and utilize the continuous improvement process to support department and program improvements and to provide current research based professional development for candidates and mentors across all programs.

North Coast Teacher Induction Program (NCTIP)

(NCTIP) plays a critical role in supporting schools and districts to implement high-quality Teacher Induction programs that meet California's credentialing and program standards for clearing a preliminary credential. NCTIP centrally coordinates and delivers all core components of induction, including standards-based professional development, individualized mentoring and coaching systems, credentialing services, and technical assistance, each aligned to the California Standards for the Teaching Profession (CSTP). NCTIP provides direct support to new teachers through structured guidance in developing and implementing Individualized Learning Plans (ILPs), in collaboration with trained Mentors. The program ensures quality and consistency by offering ongoing training to Mentors, grounded in current research and best practices. NCTIP also manages the ILP review process through a team of program readers, ensuring each plan meets program standards and supports teacher growth. Additionally, NCTIP supports district-level implementation by training and coordinating with district induction leaders, Mentor teachers, and facilitators. This includes targeted support responsive to evolving educational priorities. Through centralized planning, oversight, and resource allocation, NCTIP ensures equitable access to high-quality induction experiences across the program.

Be-A-Teacher Intern Program (BAT)

The BAT Intern Program is an alternative pathway to acquiring a teaching credential that prepares candidates to become teachers for elementary, middle, high school, and special education classrooms. Candidates begin with Pre-service courses leading to an Intern Credential, are employed and paid by the school district, are the "Teacher of Record" for their classrooms, work closely with a Practicum Supervisor, Mentor, and attend evening classes in a cohort model. Upon successful completion of the Intern Program and credential requirements, candidates will be recommended for a California Preliminary Credential.

Career Technical Education (CTE) Credential Program (Designated Subjects)

The Career Technical Education (CTE) Designated Subjects Credential Program is designed for either New Credential Holders (individuals who have never held a teaching credential) or Existing Credential Holders (individuals that already hold a teaching credential). Our program offers a sequence of coursework designed to prepare teachers for any CTE industry sector. We offer three distinct pathways to earning a clear CTE credential depending on several factors including: CTE teaching assignment/employment and Clear California Credentials already held. Candidates receive targeted support from program staff, course instructors, and an assignment reader while they complete coursework to clear their preliminary CTE teaching credential. New Credential Holders also receive weekly support from experienced mentors who provide "just-in-time" coaching and support with short and long-term goal setting.

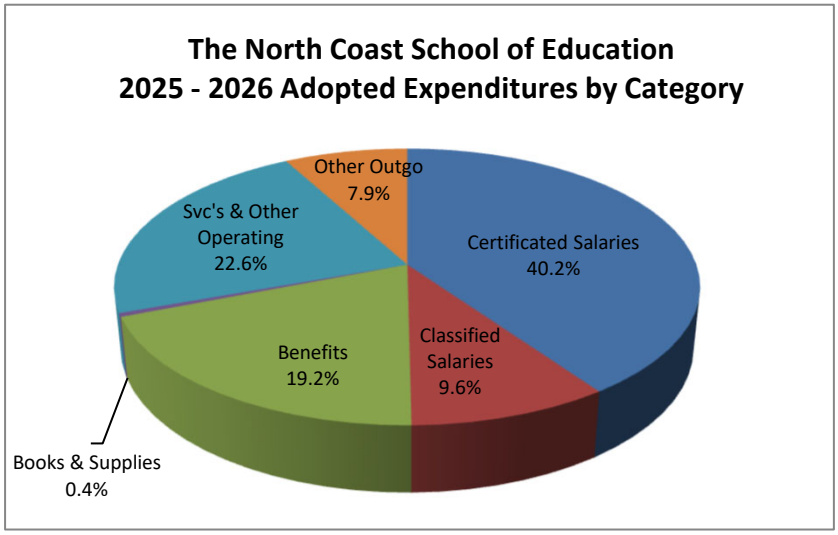
THE NORTH COAST SCHOOL OF EDUCATION (continued)

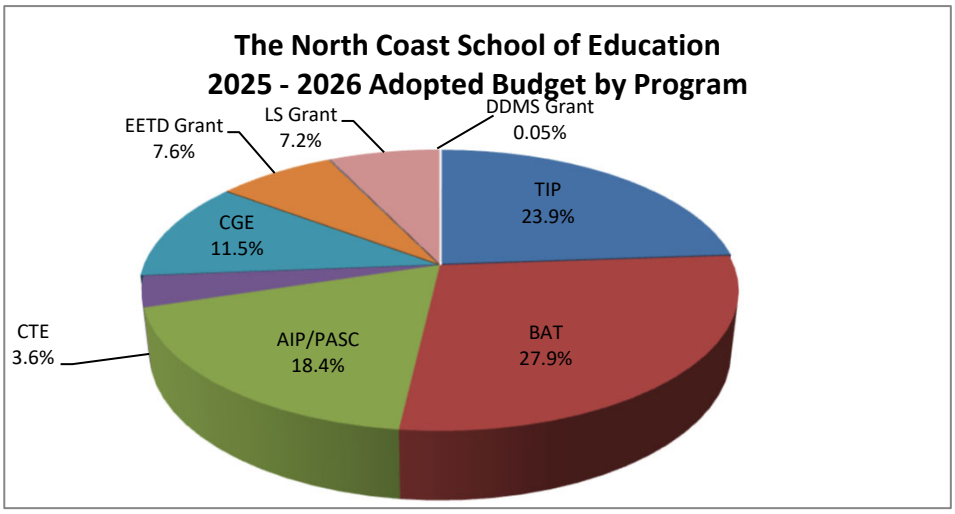
Administrative Induction Program (AIP)

AIP at the North Coast School of Education is a vital bridge between credentialing and long-term leadership success, providing new administrators with personalized coaching, real-world problem-solving, and professional growth grounded in equity and continuous improvement. This program not only supports the retention and development of highly effective school leaders, but also strengthens the overall capacity of schools and districts to navigate complex challenges, foster inclusive school cultures, and drive meaningful change. Supporting the continued strength of this program is an investment in the stability, vision, and excellence of educational leadership across our region.

Preliminary Administrative Services Credential Program (PASC)

PASC Program plays a critical role in preparing the next generation of equity-driven school leaders who are ready to meet the evolving needs of today's educational landscape. By cultivating transformative leadership rooted in cultural responsiveness, instructional excellence, and systems-thinking, the program directly supports the development of administrators who can create inclusive, high-performing learning environments. Investing in the success of this program ensures that schools and districts throughout our region are led by well-prepared, mission-aligned leaders capable of advancing student outcomes, addressing systemic challenges, and sustaining long-term organizational effectiveness.





EA: North Coast School Of Education (NCSOE) - Approved

Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	1,070,061
8600 - 8700	Local Revenues	2,933,179
8900 - 8929	Transfer	-
8900	Contribution	406,348
Total Revenue		**4,409,588**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		184,892
1900	Other Cert Salaries - Regular		1,602,941
		Total 1000	**1,787,833**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		263,826
2400	Clerical & Office Salaries		267,427
2900	Other Classified Salaries		-
		Total 2000	**531,253**
3000 Employee Benefits			
3100	Benefits - STRS		248,849
3200	Benefits - PERS		139,795
3300	Benefits - OASDI		70,960
3400	Benefits - Health & Welfare		235,795
3500	Benefits - Unemployment		1,307
3600	Benefits - Workers' Comp Ins		35,481
3700	Retiree Benefits		28,214
3900			-
		Total 3000	**760,401**
4000 Books & Supplies			
4300	Materials & Supplies		30,702
4400	Non Capitalized Equipment		486
		Total 4000	**31,188**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		26,057
5300	Dues & Memberships		3,473
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		10,340
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		448,360
5900	Intergovernmental Fees		700
		Total 5000	**488,930**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		299,143
		Total 7000	**299,143**
	Total Expenditure		**3,898,748**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**915,656**
Revenues	**4,409,588**
Expenditures	**3,898,748**
Net Change (Revenue minus Expenditure)	**510,840**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**1,426,496**

EA: North Coast School Of Education (NCSOE) - ADOPTED

	Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	797,897
8600 - 8700	Local Revenues	2,080,375
8900 - 8929	Transfer	-
8900	Contribution	317,583
Total Revenue		**3,195,855**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		175,659
1900	Other Cert Salaries - Regular		1,299,742
		Total 1000	**1,475,401**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		111,724
2400	Clerical & Office Salaries		239,707
2900	Other Classified Salaries		-
		Total 2000	**351,431**
3000 Employee Benefits			
3100	Benefits - STRS		281,802
3200	Benefits - PERS		96,291
3300	Benefits - OASDI		47,790
3400	Benefits - Health & Welfare		231,083
3500	Benefits - Unemployment		907
3600	Benefits - Workers' Comp Ins		29,909
3700	Retiree Benefits		18,000
3900			-
		Total 3000	**705,782**
4000 Books & Supplies			
4300	Materials & Supplies		15,845
4400	Non Capitalized Equipment		-
		Total 4000	**15,845**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		29,310
5300	Dues & Memberships		250
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		798,295
5900	Intergovernmental Fees		-
		Total 5000	**827,855**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		291,477
		Total 7000	**291,477**
	Total Expenditure		**3,667,791**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**1,426,496**
Revenues	**3,195,855**
Expenditures	**3,667,791**
Net Change (Revenue minus Expenditure)	**(471,936)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**954,560**

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Student Support Services & Accountability Division

Accountability

Data Architect

Alternative Education

Foster/Homeless Youth

Special Education

STUDENT SUPPORT SERVICES & ACCOUNTABILITY DIVISION

The Student Support Services & Accountability division oversees the education provided to students in SCOE's special and alternative education programs. Staff support Sonoma County's districts and charters with the development of Local Control Accountability Plans. These three-year documents are updated annually to outline the actions and expenditures aimed at improving student outcomes. Staff also work to ensure local compliance with various state and federal requirements and monitor school progress to support districts' access to high-quality data.

Student Support Services & Accountability departments are the Alternative Education programs, the Special Education Program, the Foster/Homeless Youth department, the Accountability department and the Data Dashboard/Literacy department.

Accountability Department provides comprehensive support to school districts and charter schools across the county in navigating a wide array of accountability-related responsibilities. Key areas of support include Assessment and Accountability, identification and planning for schools designated under Comprehensive Support and Improvement (CSI), Targeted Support and Improvement (TSI), and Additional Targeted Support and Improvement (ATSI). The department also assists with Differentiated Assistance and broader district support efforts aimed at fostering continuous improvement. Through its District LCAP Advisory Services, the department helps schools align goals, metrics, and actions with state priorities. Additionally, it offers guidance on Monitoring and Compliance, the requirements of the Williams Settlement, Federal Program Monitoring, and the effective implementation of State and Federal Programs. By providing expert consultation, training, and data analysis, the department helps ensure that educational institutions across the county meet state and federal requirements while improving outcomes for all students.

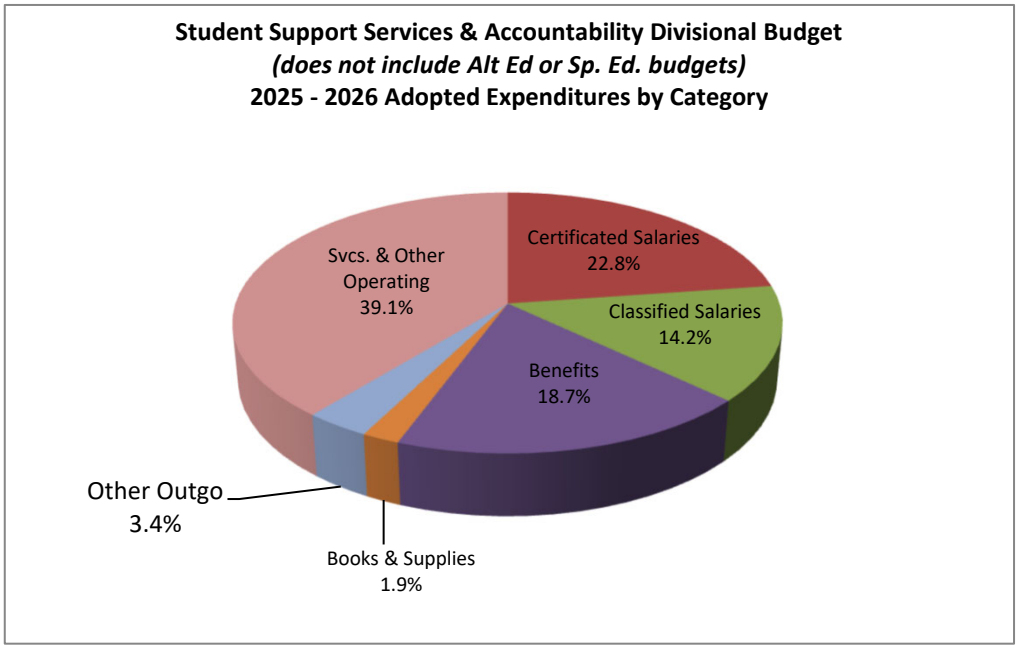
Data Architect Department plays a pivotal role in supporting school districts and charter schools by designing and implementing customized data dashboards that provide real-time insights into attendance, academic performance, and behavioral interventions. These dashboards empower educators and administrators with timely, actionable information to drive decision-making and improve student outcomes. In addition to developing these powerful visualization tools, the Data Architect leads training initiatives focused on data literacy, ensuring that staff across the county are equipped to interpret and utilize data effectively. Through a combination of technical expertise and a strong commitment to capacity-building, the Data Architect enhances data-driven practices throughout Sonoma County's educational landscape.

STUDENT SUPPORT SERVICES & ACCOUNTABILITY DIVISION (continued)

Foster/Homeless Youth Department aims to support the educational outcomes of youth in foster care and those experiencing homelessness. Through advocacy, guidance, and inter-agency collaboration, the department ensures that these students receive the benefits of a free, appropriate public education. It helps with school stability, smooth transitions, and college and career readiness, while also offering training on educational rights and McKinney-Vento regulations. The program ensures compliance with federal and state laws to remove barriers to education, ensuring that students in foster care or homelessness have access to the resources and support they need to succeed.

Our Foster & Homeless Youth Services Coordination Program can offer training in the areas of

1. Educational Rights for Foster and Unhoused Youth
2. Educational Rights for Court Appointed Special Advocates
3. School Districts Staff Training on McKinney Vento, Supporting Foster Youth, etc



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Student Support Services & Accountability (SSSA) Division - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	100,510
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	593,444
Total Revenue		**693,954**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		310,434
1900	Other Cert Salaries - Regular		-
		Total 1000	**310,434**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		123,990
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		-
		Total 2000	**123,990**
3000 Employee Benefits			
3100	Benefits - STRS		59,293
3200	Benefits - PERS		33,973
3300	Benefits - OASDI		13,926
3400	Benefits - Health & Welfare		69,656
3500	Benefits - Unemployment		215
3600	Benefits - Workers' Comp Ins		7,105
3700	Retiree Benefits		3,927
3900			-
		Total 3000	**188,095**
4000 Books & Supplies			
4300	Materials & Supplies		8,500
4400	Non Capitalized Equipment		30,000
		Total 4000	**38,500**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		10,506
5300	Dues & Memberships		500
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		4,000
5700	Dir Csts Intrprg/intrfnd Svcs		2,000
5800	Other Svcs & Oper Expenditures		7,000
5900	Intergovernmental Fees		-
		Total 5000	**24,006**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		8,929
		Total 7000	**8,929**
	Total Expenditure		**693,954**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**693,954**
Expenditures	**693,954**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

SSSA: Foster/Homeless Youth - Approved

	Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	86,470
8300 - 8500	State Revenue	571,027
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**657,497**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		138,108
1900	Other Cert Salaries - Regular		15,000
		Total 1000	**153,108**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		14,264
2400	Clerical & Office Salaries		110,043
2900	Other Classified Salaries		-
		Total 2000	**124,307**
3000 Employee Benefits			
3100	Benefits - STRS		33,182
3200	Benefits - PERS		32,906
3300	Benefits - OASDI		11,804
3400	Benefits - Health & Welfare		83,159
3500	Benefits - Unemployment		149
3600	Benefits - Workers' Comp Ins		5,421
3700	Retiree Benefits		7,330
3900			-
		Total 3000	**173,951**
4000 Books & Supplies			
4300	Materials & Supplies		22,752
4400	Non Capitalized Equipment		2,000
		Total 4000	**24,752**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		25,161
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		2,260
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		95,548
5900	Intergovernmental Fees		-
		Total 5000	**122,969**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		58,410
		Total 7000	**58,410**
	Total Expenditure		**657,497**

Starting Balance Unrestricted	**2,000**
Starting Balance Restricted	**0**
Revenues	**657,497**
Expenditures	**657,497**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**2,000**
Ending Balance Restricted	**0**

SSSA: Foster/Homeless Youth - ADOPTED

	Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	79,059
8300 - 8500	State Revenue	571,027
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**650,086**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		140,870
1900	Other Cert Salaries - Regular		-
		Total 1000	**140,870**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		14,549
2400	Clerical & Office Salaries		143,759
2900	Other Classified Salaries		-
		Total 2000	**158,308**
3000 Employee Benefits			
3100	Benefits - STRS		26,907
3200	Benefits - PERS		43,376
3300	Benefits - OASDI		14,159
3400	Benefits - Health & Welfare		84,967
3500	Benefits - Unemployment		150
3600	Benefits - Workers' Comp Ins		4,923
3700	Retiree Benefits		7,488
3900			-
		Total 3000	**181,970**
4000 Books & Supplies			
4300	Materials & Supplies		16,000
4400	Non Capitalized Equipment		2,000
		Total 4000	**18,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		24,133
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		2,260
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		66,792
5900	Intergovernmental Fees		-
		Total 5000	**93,185**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		57,753
		Total 7000	**57,753**
	Total Expenditure		**650,086**

Starting Balance Unrestricted	**2,000**
Starting Balance Restricted	**0**
Revenues	**650,086**
Expenditures	**650,086**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**2,000**
Ending Balance Restricted	**0**

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Alternative Education

STUDENT SUPPORT SERVICES & ACCOUNTABILITY DIVISION (continued)

Alternative Education Programs

Community Schools (Amarosa and Headwaters) provide an alternative learning environment for 12 to 18 year-old students in grades 7–12 who may be experiencing difficulties in a traditional school setting or who may be exhibiting negative behavior patterns in school or in the community. This program serves students who have been expelled from school, identified as habitually truant, placed on probation by the court, or otherwise referred by a school district, probation, or social service agency. The Community School program includes an Independent Study option and a Teen Parent Program. The emphasis of the Community School Program is to reestablish the educational direction of students and to provide them and/or transition them to a learning environment that meets their needs. Counseling and other support services are provided by program staff and community agencies. In the 2024-25 school year, 71% of SCOE Alternative Education Community School students were identified as socioeconomically disadvantaged. Additionally, 1.8 % of students were identified as Foster Youth, 30.9% were identified as English Learners. The Community School program served 92 (unduplicated) students to date (4/28/25) in the 2024-2025 school year. The Community School program receives Equity Multiplier funds, which provides additional funding to local educational agencies (LEAs) for allocation to school sites with prior year non-stability rates greater than 25% and prior year socioeconomically disadvantaged pupil rates greater than 70%.

Court School (Juvenile Hall, Los Guilicos) provides educational services to students who are incarcerated. The Juvenile Justice Center serves girls and boys, ages 12 to 18, who have been arrested and booked on criminal charges and are serving time or awaiting disposition by the court. In the 2024-25 school year, 100% of SCOE Court School students were identified as socioeconomically disadvantaged. Additionally 9.5% of students were identified as Foster Youth and 19% of students were identified as English Learners . The Court School program served 247 students (unduplicated count) in the 2023-24 school year. The Court School program has served 200 students to date (4/28/25) in the 2024-2025 school year.

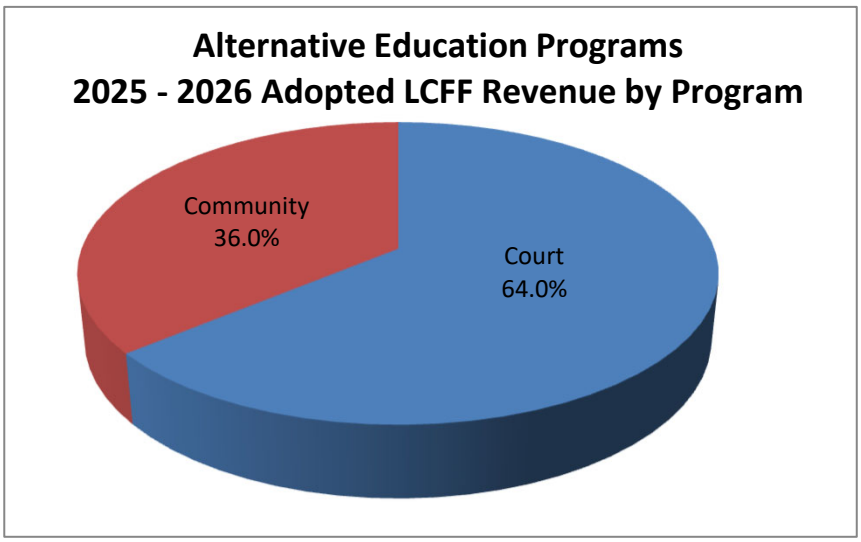
Cross-departmental collaboration occurs on a regular basis. This includes teacher professional development support and training from Equitable Education Services staff. The department is also engaged with the Special Education Services Department in continuous improvement efforts and partners with the Behavioral Health and Well-Being Department for Mental Health Counseling Specialist services.

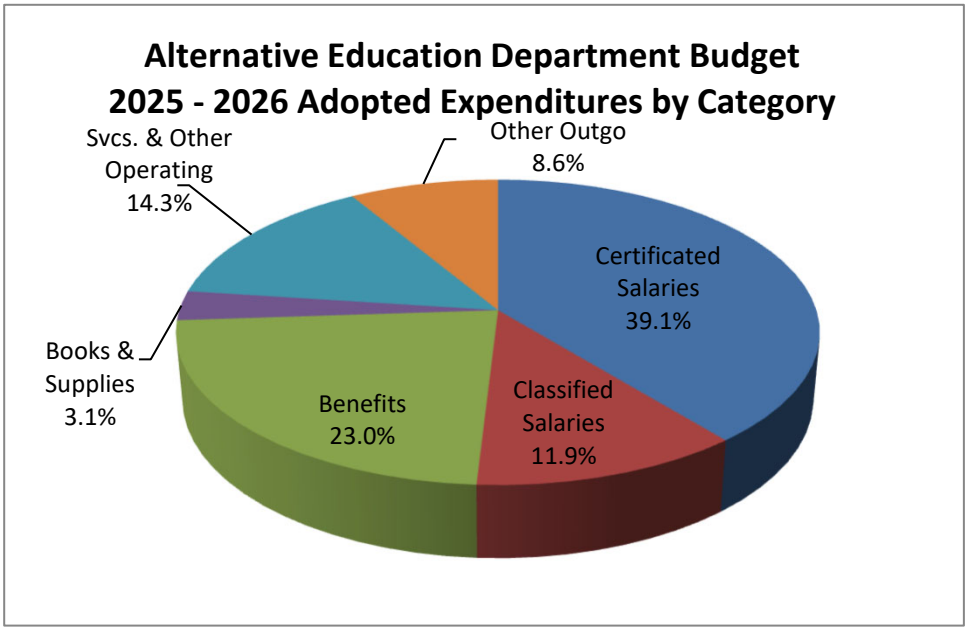
As a member of the Sonoma County Adult Education Consortium, the department also oversees Career Technical Education for adults through its construction skills program.

STUDENT SUPPORT SERVICES & ACCOUNTABILITY (continued)

Alternative Education Department (continued)

Enrollment	Enrollment Oct. 2024	Projected Oct. 2025
Court Schools	42	42
Community Schools	55	54





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SSSA: Alternative Education - Approved

Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	966,440
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	6,715
8900 - 8929	Transfer	-
8900	Contribution	(6,715)
Total Revenue		**966,440**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		201,341
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		49,880
1900	Other Cert Salaries - Regular		-
		Total 1000	**251,221**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		65,756
		Total 2000	**65,756**
3000 Employee Benefits			
3100	Benefits - STRS		40,122
3200	Benefits - PERS		17,640
3300	Benefits - OASDI		8,564
3400	Benefits - Health & Welfare		48,280
3500	Benefits - Unemployment		160
3600	Benefits - Workers' Comp Ins		5,202
3700	Retiree Benefits		6,058
3900			-
		Total 3000	**126,026**
4000 Books & Supplies			
4300	Materials & Supplies		2,600
4400	Non Capitalized Equipment		791
		Total 4000	**3,391**
5000 Svcs & Oth Oper Expenditures			
5200	Travel & Conferences		2,075
5800	Other Svcs & Oper Expenditures		432,389
		Total 5000	**434,464**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		88,182
		Total 7000	**88,182**
	Total Expenditure		**969,040**

Starting Balance Unrestricted	**49,011**
Starting Balance Restricted	**15,906**
Revenues	**966,440**
Expenditures	**969,040**
Net Change (Revenue minus Expenditure)	**(2,600)**
Ending Balance Unrestricted	**46,411**
Ending Balance Restricted	**15,906**

SSSA: Alternative Education Juvenile Court School - Approved

	Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	1,840,920
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	355,803
8600 - 8700	Local Revenues	3,000
8900 - 8929	Transfer	-
8900	Contribution	(538,044)
Total Revenue		**1,661,679**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		381,288
1200	Cert Pupil Support Salaries		11,000
1300	Cert Suprvsrs' & Admins' Sal		137,136
1900	Other Cert Salaries - Regular		-
		Total 1000	**529,424**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		29,750
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		11,887
2400	Clerical & Office Salaries		81,112
2900	Other Classified Salaries		-
		Total 2000	**122,749**
3000 Employee Benefits			
3100	Benefits - STRS		88,715
3200	Benefits - PERS		33,204
3300	Benefits - OASDI		18,547
3400	Benefits - Health & Welfare		137,392
3500	Benefits - Unemployment		510
3600	Benefits - Workers' Comp Ins		13,758
3700	Retiree Benefits		13,395
3900			-
		Total 3000	**305,521**
4000 Books & Supplies			
4300	Materials & Supplies		38,734
4400	Non Capitalized Equipment		2,000
		Total 4000	**40,734**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		9,524
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		3,781
5700	Dir Csts Intrprg/intrfnd Svcs		50
5800	Other Svcs & Oper Expenditures		271,071
5900	Intergovernmental Fees		-
		Total 5000	**284,426**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		138,076
		Total 7000	**138,076**
	Total Expenditure		**1,420,930**

Starting Balance Unrestricted	**2,569,682**
Starting Balance Restricted	**338,436**
Revenues	**1,661,679**
Expenditures	**1,420,930**
Net Change (Revenue minus Expenditure)	**240,749**
Ending Balance Unrestricted	**2,639,180**
Ending Balance Restricted	**509,687**

SSSA: Alternative Education Juvenile Court School - ADOPTED

	Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	1,878,467
8100 - 8200	Federal Revenue	173,808
8300 - 8500	State Revenue	54,269
8600 - 8700	Local Revenues	114,440
8900 - 8929	Transfer	(1,131,445)
8900	Contribution	-
Total Revenue		**1,089,539**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		361,565
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		166,464
1900	Other Cert Salaries - Regular		-
		Total 1000	**528,029**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		15,908
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		82,198
2900	Other Classified Salaries		-
		Total 2000	**98,106**
3000 Employee Benefits			
3100	Benefits - STRS		84,874
3200	Benefits - PERS		32,486
3300	Benefits - OASDI		16,467
3400	Benefits - Health & Welfare		151,308
3500	Benefits - Unemployment		318
3600	Benefits - Workers' Comp Ins		10,617
3700	Retiree Benefits		13,416
3900			-
		Total 3000	**309,486**
4000 Books & Supplies			
4300	Materials & Supplies		34,000
4400	Non Capitalized Equipment		3,000
		Total 4000	**37,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		11,605
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		4,037
5700	Dir Csts Intrprg/intrfnd Svcs		139,727
5800	Other Svcs & Oper Expenditures		26,379
5900	Intergovernmental Fees		-
		Total 5000	**181,748**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		88,142
		Total 7000	**88,142**
	Total Expenditure		**1,242,511**

Starting Balance Unrestricted	**2,639,180**
Starting Balance Restricted	**509,687**
Revenues	**1,089,539**
Expenditures	**1,242,511**
Net Change (Revenue minus Expenditure)	**(152,972)**
Ending Balance Unrestricted	**2,571,236**
Ending Balance Restricted	**424,659**

SSSA: Alternative Education Community School - Approved

Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	1,042,382
8100 - 8200	Federal Revenue	3,670
8300 - 8500	State Revenue	370,589
8600 - 8700	Local Revenues	234,136
8900 - 8929	Transfer	-
8900	Contribution	544,759
Total Revenue		**2,195,536**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		601,383
1200	Cert Pupil Support Salaries		98,901
1300	Cert Suprvsrs' & Admins' Sal		397,077
1900	Other Cert Salaries - Regular		-
		Total 1000	**1,097,361**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		28,666
2200	Classified Support Salaries		69,416
2300	Class Suprvsrs' & Admins' Sal		11,887
2400	Clerical & Office Salaries		71,955
2900	Other Classified Salaries		40,814
		Total 2000	**222,738**
3000 Employee Benefits			
3100	Benefits - STRS		186,966
3200	Benefits - PERS		58,965
3300	Benefits - OASDI		32,861
3400	Benefits - Health & Welfare		211,340
3500	Benefits - Unemployment		655
3600	Benefits - Workers' Comp Ins		23,645
3700	Retiree Benefits		24,026
3900			-
		Total 3000	**538,458**
4000 Books & Supplies			
4300	Materials & Supplies		84,006
4400	Non Capitalized Equipment		34,775
		Total 4000	**118,781**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		11,392
5300	Dues & Memberships		100
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		11,529
5700	Dir Csts Intrprg/intrfnd Svcs		109,480
5800	Other Svcs & Oper Expenditures		180,686
5900	Intergovernmental Fees		3,330
		Total 5000	**316,517**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		238,321
		Total 7000	**238,321**
	Total Expenditure		**2,532,176**

Starting Balance Unrestricted	**492,514**
Starting Balance Restricted	**1,650,242**
Revenues	**2,195,536**
Expenditures	**2,532,176**
Net Change (Revenue minus Expenditure)	**(336,640)**
Ending Balance Unrestricted	**102,622**
Ending Balance Restricted	**1,703,494**

SSSA: Alternative Education Community School - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	1,057,500
8100 - 8200	Federal Revenue	906,868
8300 - 8500	State Revenue	658,964
8600 - 8700	Local Revenues	116,432
8900 - 8929	Transfer	1,131,445
8900	Contribution	-
Total Revenue		**3,871,209**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		932,807
1200	Cert Pupil Support Salaries		120,240
1300	Cert Suprvsrs' & Admins' Sal		451,417
1900	Other Cert Salaries - Regular		-
		Total 1000	**1,504,464**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		123,940
2200	Classified Support Salaries		281,543
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		73,041
2900	Other Classified Salaries		40,814
		Total 2000	**519,338**
3000 Employee Benefits			
3100	Benefits - STRS		260,536
3200	Benefits - PERS		136,693
3300	Benefits - OASDI		59,750
3400	Benefits - Health & Welfare		371,649
3500	Benefits - Unemployment		994
3600	Benefits - Workers' Comp Ins		32,828
3700	Retiree Benefits		25,829
3900			-
		Total 3000	**888,279**
4000 Books & Supplies			
4300	Materials & Supplies		51,600
4400	Non Capitalized Equipment		74,000
		Total 4000	**125,600**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		17,826
5300	Dues & Memberships		100
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		16,353
5700	Dir Csts Intrprg/intrfnd Svcs		5,000
5800	Other Svcs & Oper Expenditures		520,657
5900	Intergovernmental Fees		3,330
		Total 5000	**563,266**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		360,213
		Total 7000	**360,213**
	Total Expenditure		**3,961,160**

Starting Balance Unrestricted	**149,033**
Starting Balance Restricted	**1,719,400**
Revenues	**3,871,209**
Expenditures	**3,961,160**
Net Change (Revenue minus Expenditure)	**(89,951)**
Ending Balance Unrestricted	**230,274**
Ending Balance Restricted	**1,548,208**

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California Adult Education Program

California Adult Education Program (Fund 11) - Approved

	Fiscal Year 2024-25

Fund **11 Adult Education**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	263,329
8600 - 8700	Local Revenues	10,000
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**273,329**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		12,000
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		107,429
1900	Other Cert Salaries - Regular		-
		Total 1000	**119,429**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		13,108
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**13,108**
3000 Employee Benefits			
3100	Benefits - STRS		28,504
3200	Benefits - PERS		3,552
3300	Benefits - OASDI		2,760
3400	Benefits - Health & Welfare		4,193
3500	Benefits - Unemployment		64
3600	Benefits - Workers' Comp Ins		2,619
3700	Retiree Benefits		620
3900			-
		Total 3000	**42,312**
4000 Books & Supplies			
4300	Materials & Supplies		107,463
4400	Non Capitalized Equipment		2,229
		Total 4000	**109,692**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		678
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		945
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		50,405
5900	Intergovernmental Fees		-
		Total 5000	**52,028**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		121,636
7300	Other Outgo: Direct Support/indirect Costs		16,829
		Total 7000	**138,465**
	Total Expenditure		**475,034**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**235,316**
Revenues	**273,329**
Expenditures	**475,034**
Net Change (Revenue minus Expenditure)	**(201,705)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**33,611**

California Adult Education Program (Fund 11) - ADOPTED

	Fiscal Year 2025-26

Fund **11 Adult Education**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	243,271
8600 - 8700	Local Revenues	10,000
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**253,271**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		12,000
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		15,000
1900	Other Cert Salaries - Regular		-
		Total 1000	**27,000**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		6,000
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**6,000**
3000 Employee Benefits			
3100	Benefits - STRS		2,292
3200	Benefits - PERS		1,644
3300	Benefits - OASDI		851
3400	Benefits - Health & Welfare		-
3500	Benefits - Unemployment		17
3600	Benefits - Workers' Comp Ins		539
3700	Retiree Benefits		-
3900			-
		Total 3000	**5,343**
4000 Books & Supplies			
4300	Materials & Supplies		22,429
4400	Non Capitalized Equipment		-
		Total 4000	**22,429**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		500
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		1,000
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		25,000
5900	Intergovernmental Fees		-
		Total 5000	**26,500**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		151,636
7300	Other Outgo: Direct Support/indirect Costs		4,363
		Total 7000	**155,999**
	Total Expenditure		**243,271**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**33,611**
Revenues	**253,271**
Expenditures	**243,271**
Net Change (Revenue minus Expenditure)	**10,000**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**43,611**

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Special Education

STUDENT SUPPORT SERVICES AND ACCOUNTABILITY (continued)

SPECIAL EDUCATION

SCOE's Special Education Services Department offers: 1) specialized instructional services for children ages three (3) to twenty-two (22) who have physical, emotional, cognitive, intellectual, and/or developmental disabilities in classroom settings located on district campuses across Sonoma County; 2) related services, including Counseling and Guidance, Behavior Intervention Services, Special Circumstances Support Assistants, Adapted Physical Education, Speech and Language Therapy, and Nursing Services to students placed in classrooms operated by the department 3) itinerant related services with a memorandum of understanding with the district of special education accountability, including Behavior Intervention Services, Adapted Physical Education, and Nursing Services to students placed in district operated classrooms. The per pupil fee for student placed in SCOE operated special education classrooms for 2025-26 is $107,500.

Intensive Classroom Based Services

Special Education services provides classroom settings and other intensive services for approximately 100 students between the ages of 3 to 22. Students are placed in the classroom via the IEP team process by the student's district of special education accountability (DSEA). Services are provided on a fee for service basis at district expense. Services include: direction instruction and related services in SCOE operated special education classrooms with the exception of special circumstances supports assistants (both LVN and TA) and transportation services. Title I Reading Services and Language Acquisition services will be provided to students in 2025-26 in the Teaching Responsibility through Education and Counseling Classrooms.

Itinerant Services

SCOE provides itinerant services to students with Deafness/Hard of Hearing and Visually Impaired students to all Sonoma County SELPA member districts. These services are funded directly by the Sonoma County Special Education Local Planning Area. Services are provided to approximately 400 students countywide.

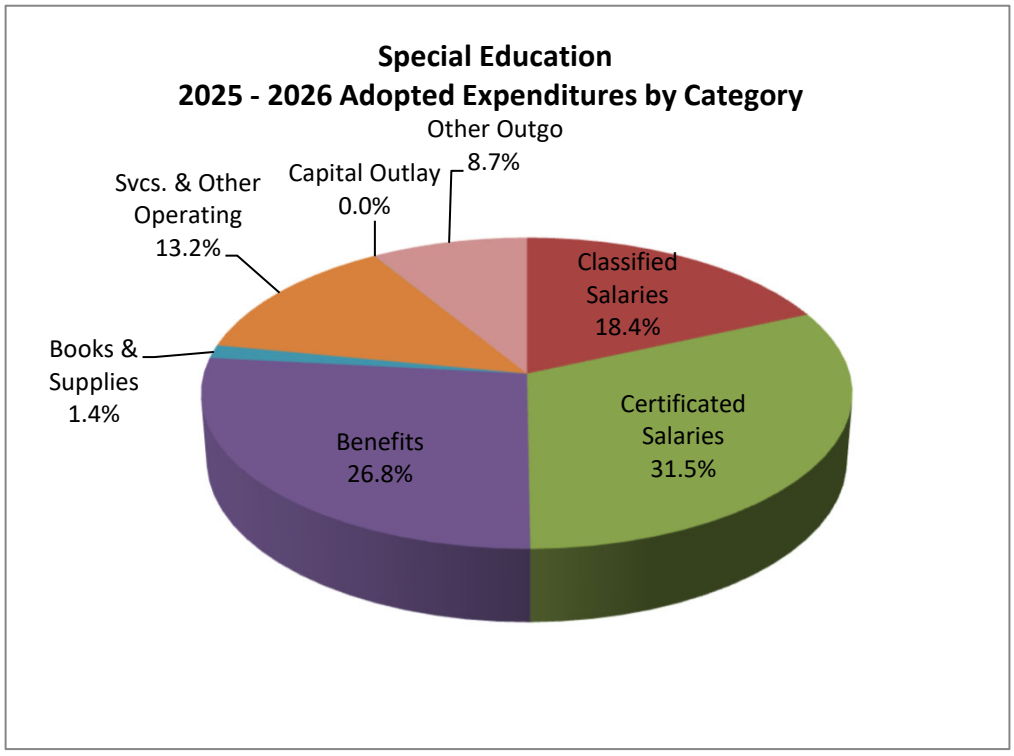
Licensed Children Institution/Non-Public Schools

The Non-Public Schools/Licensed Childrens' Institutions Program acts on behalf of Local Education Agencies to case manage special education offers of Free and Appropriate Public Education (FAPE) when a student residing in licensed foster care requires a non-public school educational placement. This program conforms to local SELPA Policy. The program is funded by the local SELPA.

STUDENT SUPPORT SERVICES AND ACCOUNTABILITY (continued)

SPECIAL EDUCATION (continued)

Enrollment:	CalPADS October 2024	Projected October 2025
6-22 Program	169	95
Preschool Program Severe	5	5
Non-Public Schools	11	30



SSSA: Special Education (Fund 04) - Approved

Fiscal Year 2024-25

Fund **04 General Fund/Special Ed**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	4,430,181
8600 - 8700	Local Revenues	16,845,042
8900 - 8929	Transfer	(352,683)
8900	Contribution	15,419
Total Revenue		**20,937,959**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		5,001,941
1200	Cert Pupil Support Salaries		1,237,661
1300	Cert Suprvsrs' & Admins' Sal		562,834
1900	Other Cert Salaries - Regular		-
		Total 1000	**6,802,436**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		2,698,616
2200	Classified Support Salaries		1,182,252
2300	Class Suprvsrs' & Admins' Sal		235,467
2400	Clerical & Office Salaries		274,492
2900	Other Classified Salaries		-
		Total 2000	**4,390,827**
3000 Employee Benefits			
3100	Benefits - STRS		1,254,069
3200	Benefits - PERS		1,133,854
3300	Benefits - OASDI		457,132
3400	Benefits - Health & Welfare		2,978,550
3500	Benefits - Unemployment		5,466
3600	Benefits - Workers' Comp Ins		186,937
3700	Retiree Benefits		252,000
3900			-
		Total 3000	**6,268,008**
4000 Books & Supplies			
4100 - 4300	Textbooks & Materials & Supplies		161,532
4400	Non Capitalized Equipment		37,275
		Total 4000	**198,807**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		205,096
5300	Dues & Memberships		550
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		58,151
5700	Dir Csts Intrprg/intrfnd Svcs		(109,983)
5800	Other Svcs & Oper Expenditures		500,466
5900	Intergovernmental Fees		22,350
		Total 5000	**676,630**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		15,419
6500	Equipment Replacement		-
		Total 6000	**15,419**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		1,784,392
		Total 7000	**1,784,392**
	Total Expenditure		**20,136,519**

Starting Balance Unrestricted	**156,045**
Starting Balance Restricted	**1,969,896**
Revenues	**20,937,959**
Expenditures	**20,136,519**
Net Change (Revenue minus Expenditure)	**801,440**
Ending Balance Unrestricted	**133,337**
Ending Balance Restricted	**2,794,044**

SSSA: Special Education (Fund 04) - ADOPTED

Fiscal Year 2025-26

Fund **04 General Fund/Special Ed**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	4,682,847
8600 - 8700	Local Revenues	11,266,000
8900 - 8929	Transfer	(327,494)
8900	Contribution	-
Total Revenue		**15,621,353**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		4,740,243
1200	Cert Pupil Support Salaries		1,194,820
1300	Cert Suprvsrs' & Admins' Sal		517,426
1900	Other Cert Salaries - Regular		-
		Total 1000	**6,452,489**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		1,946,034
2200	Classified Support Salaries		950,971
2300	Class Suprvsrs' & Admins' Sal		224,407
2400	Clerical & Office Salaries		343,749
2900	Other Classified Salaries		-
		Total 2000	**3,465,161**
3000 Employee Benefits			
3100	Benefits - STRS		1,232,425
3200	Benefits - PERS		949,455
3300	Benefits - OASDI		349,827
3400	Benefits - Health & Welfare		2,474,846
3500	Benefits - Unemployment		4,872
3600	Benefits - Workers' Comp Ins		162,838
3700	Retiree Benefits		193,437
3900			-
		Total 3000	**5,367,700**
4000 Books & Supplies			
4100 - 4300	Textbooks & Materials & Supplies		132,890
4400	Non Capitalized Equipment		24,775
		Total 4000	**157,665**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		185,350
5300	Dues & Memberships		550
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		44,889
5700	Dir Csts Intrprg/intrfnd Svcs		(119,153)
5800	Other Svcs & Oper Expenditures		503,712
5900	Intergovernmental Fees		20,400
		Total 5000	**635,748**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		-
6500	Equipment Replacement		-
		Total 6000	**-**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		1,559,804
		Total 7000	**1,559,804**
	Total Expenditure		**17,638,567**

Starting Balance Unrestricted	**133,337**
Starting Balance Restricted	**2,794,044**
Revenues	**15,621,353**
Expenditures	**17,638,567**
Net Change (Revenue minus Expenditure)	**(2,017,214)**
Ending Balance Unrestricted	**101,937**
Ending Balance Restricted	**808,230**

SSSA: Special Education & NPS/LCI (Fund 08) - Approved

	Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	560,973
8300 - 8500	State Revenue	2,192,883
8600 - 8700	Local Revenues	2,739,531
8900 - 8929	Transfer	245,869
8900	Contribution	240,000
Total Revenue		**5,979,256**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		280,595
1200	Cert Pupil Support Salaries		772,589
1300	Cert Suprvsrs' & Admins' Sal		114,192
1900	Other Cert Salaries - Regular		76,521
		Total 1000	**1,243,897**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		75,807
2200	Classified Support Salaries		187,861
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		255,644
2900	Other Classified Salaries		300,038
		Total 2000	**819,350**
3000 Employee Benefits			
3100	Benefits - STRS		211,949
3200	Benefits - PERS		176,957
3300	Benefits - OASDI		67,508
3400	Benefits - Health & Welfare		415,176
3500	Benefits - Unemployment		874
3600	Benefits - Workers' Comp Ins		33,911
3700	Retiree Benefits		40,756
3900			-
		Total 3000	**947,131**
4000 Books & Supplies			
4100 - 4300	Textbooks & Materials & Supplies		38,272
4400	Non Capitalized Equipment		25,347
		Total 4000	**63,619**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		657,598
5200	Travel & Conferences		60,317
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		5,000
5600	Rentals/Leases/Repairs		55,000
5700	Dir Csts Intrprg/intrfnd Svcs		3,550
5800	Other Svcs & Oper Expenditures		1,552,302
5900	Intergovernmental Fees		50
		Total 5000	**2,333,817**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		7,000
6500	Equipment Replacement		-
		Total 6000	**7,000**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		425,648
		Total 7000	**425,648**
	Total Expenditure		**5,840,462**

Starting Balance Unrestricted	**206,074**
Starting Balance Restricted	**5,115,371**
Revenues	**5,979,256**
Expenditures	**5,840,462**
Net Change (Revenue minus Expenditure)	**138,794**
Ending Balance Unrestricted	**166,054**
Ending Balance Restricted	**5,294,185**

SSSA: Special Education & NPS/LCI (Fund 08) - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	1,107,379
8300 - 8500	State Revenue	1,942,787
8600 - 8700	Local Revenues	562,147
8900 - 8929	Transfer	-
8900	Contribution	458,084
Total Revenue		**4,070,397**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		102,205
1200	Cert Pupil Support Salaries		521,155
1300	Cert Suprvsrs' & Admins' Sal		115,795
1900	Other Cert Salaries - Regular		77,104
		Total 1000	**816,259**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		406,733
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		205,184
2900	Other Classified Salaries		158,335
		Total 2000	**770,252**
3000 Employee Benefits			
3100	Benefits - STRS		131,025
3200	Benefits - PERS		203,355
3300	Benefits - OASDI		65,860
3400	Benefits - Health & Welfare		361,157
3500	Benefits - Unemployment		708
3600	Benefits - Workers' Comp Ins		28,889
3700	Retiree Benefits		25,336
3900			-
		Total 3000	**816,330**
4000 Books & Supplies			
4100 - 4300	Textbooks & Materials & Supplies		116,751
4400	Non Capitalized Equipment		41,000
		Total 4000	**157,751**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		656,742
5200	Travel & Conferences		46,749
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		5,000
5600	Rentals/Leases/Repairs		55,000
5700	Dir Csts Intrprg/intrfnd Svcs		9,100
5800	Other Svcs & Oper Expenditures		1,639,088
5900	Intergovernmental Fees		55
		Total 5000	**2,411,734**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		7,000
6500	Equipment Replacement		-
		Total 6000	**7,000**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		455,894
		Total 7000	**455,894**
	Total Expenditure		**5,435,220**

Starting Balance Unrestricted	**166,054**
Starting Balance Restricted	**5,294,185**
Revenues	**4,070,397**
Expenditures	**5,435,220**
Net Change (Revenue minus Expenditure)	**(1,364,823)**
Ending Balance Unrestricted	**215,738**
Ending Balance Restricted	**3,879,678**

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Sonoma County Superintendent of Schools

Sonoma County Superintendent

Administrative Services

Communications

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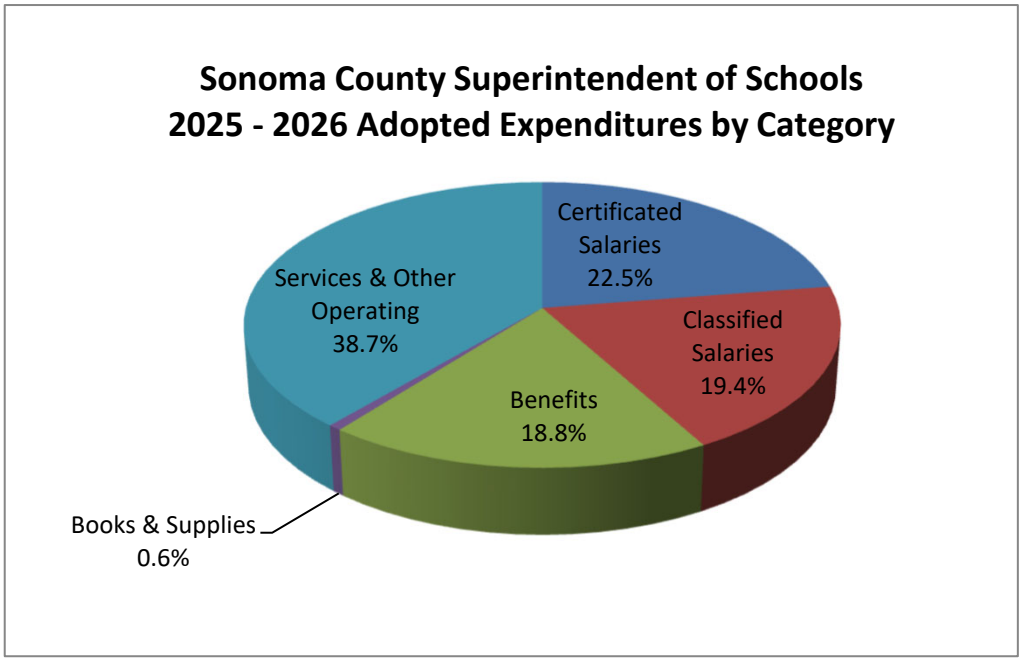
SUPERINTENDENT

The statutory authority of the elected County Superintendent of Schools is vested in Article IX, Section 3, of the State Constitution. The County Superintendent's office operates as an intermediary between local school districts and the state. The office offers direct and regional support services to schools and provides fiscal and programmatic oversight to ensure the financial and academic soundness of every school district in Sonoma County. The County Superintendent also serves as the Chief Executive Officer of the Sonoma County Office of Education (SCOE), administering the day-to-day operations of an agency that employs over

The California State Legislature expanded the roles of the 58 County Superintendents in 2015. The County Offices were mandated to facilitate the implementation of California's accountability plan under the California System of Support. In alignment with these accountability standards, the County Superintendent has provided direction to the respective SCOE divisions and departments to align, expand and organize responsibilities. The California System of Support was implemented in 2018. One of the key components of implementation is the component of interdepartmental collaboration and support teams in assisting districts to meet the state's new accountability standards. For this reason, the County

The demands on the Sonoma County Office of Education by supported districts continues to set the agenda for the county superintendent. This budget enables responsive and flexible actions to be taken on behalf of districts as they focus on their defined Urgent Articulated Problems.

For the 2025-2026 there are some budget increases to support our efforts to assist Santa Rosa City Schools through their challenges of reconfiguring schools to help to overcome the fiscal deficits they are projecting in their multi-year budget, as well as a focus on improving campus safety through our collaborative efforts being spearheaded by our School Culture & Partnerships division. We will continue to focus on our path to equity. We will continue to ensure our goals and district training are resulting in measurable student improvement.



Superintendent - Approved

Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	44,185
8600 - 8700	Local Revenues	200,250
8900 - 8929	Transfer	-
8900	Contribution	1,421,560
Total Revenue		**1,665,995**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		324,471
1900	Other Cert Salaries - Regular		-
		Total 1000	**324,471**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		32,036
2400	Clerical & Office Salaries		247,318
2900	Other Classified Salaries		-
		Total 2000	**279,354**
3000 Employee Benefits			
3100	Benefits - STRS		61,974
3200	Benefits - PERS		75,564
3300	Benefits - OASDI		25,646
3400	Benefits - Health & Welfare		87,040
3500	Benefits - Unemployment		138
3600	Benefits - Workers' Comp Ins		9,892
3700	Retiree Benefits		8,188
3900			-
		Total 3000	**268,442**
4000 Books & Supplies			
4300	Materials & Supplies		10,319
4400	Non Capitalized Equipment		5,967
		Total 4000	**16,286**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		41,892
5300	Dues & Memberships		76,286
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		13,976
5700	Dir Csts Intrprg/intrfnd Svcs		470
5800	Other Svcs & Oper Expenditures		533,811
5900	Intergovernmental Fees		835
		Total 5000	**667,270**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**1,555,823**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**89,828**
Revenues	**1,665,995**
Expenditures	**1,555,823**
Net Change (Revenue minus Expenditure)	**110,172**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**200,000**

Superintendent - ADOPTED

	Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	125,000
8900 - 8929	Transfer	-
8900	Contribution	1,343,890
Total Revenue		**1,468,890**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		330,918
1900	Other Cert Salaries - Regular		-
		Total 1000	**330,918**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		32,665
2400	Clerical & Office Salaries		251,656
2900	Other Classified Salaries		-
		Total 2000	**284,321**
3000 Employee Benefits			
3100	Benefits - STRS		63,205
3200	Benefits - PERS		77,904
3300	Benefits - OASDI		26,111
3400	Benefits - Health & Welfare		89,826
3500	Benefits - Unemployment		139
3600	Benefits - Workers' Comp Ins		10,079
3700	Retiree Benefits		8,256
3900			-
		Total 3000	**275,520**
4000 Books & Supplies			
4300	Materials & Supplies		9,500
4400	Non Capitalized Equipment		-
		Total 4000	**9,500**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		45,596
5300	Dues & Memberships		77,500
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		14,200
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		430,500
5900	Intergovernmental Fees		835
		Total 5000	**568,631**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**1,468,890**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**200,000**
Revenues	**1,468,890**
Expenditures	**1,468,890**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**200,000**

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Sonoma County

Administrative Services

Information Technology

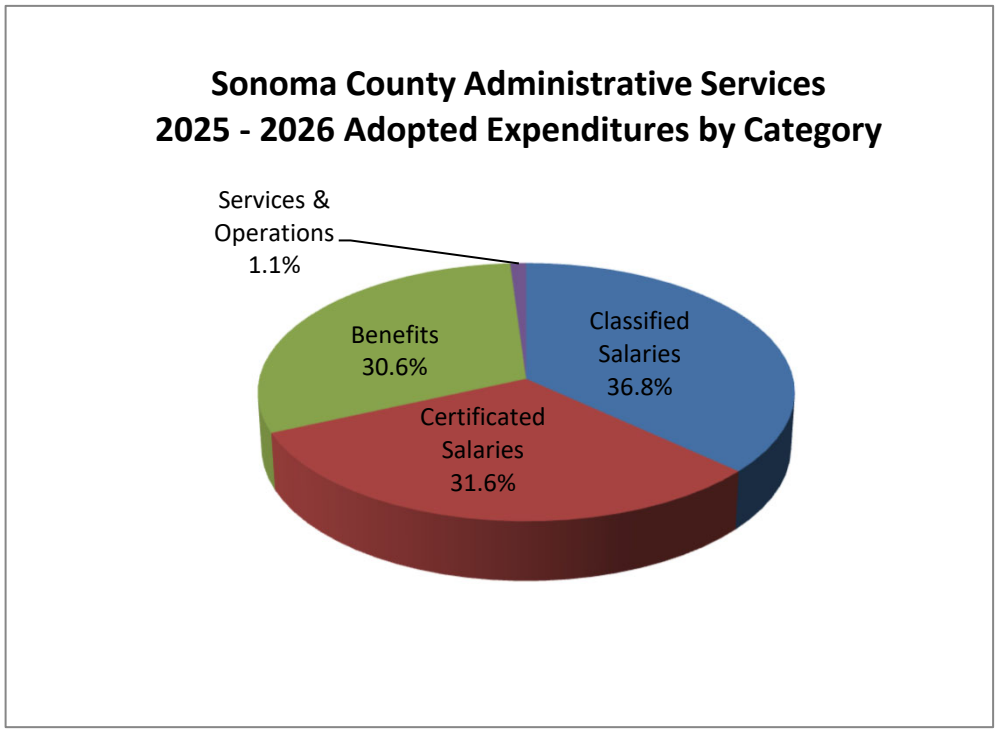
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SONOMA COUNTY ADMINISTRATIVE SERVICES

With the reorganization of the superintendent's cabinet, this department was formed within the superintendent's office. This newly formed department which is headed by a deputy superintendent provides overall organizational leadership and acts in an advisory/decision making capacity for the superintendent.

A primary focus of this department is complete oversight of the housing project.

For the 2025-2026 budget this is a new department that has its own budget, some of which was previously contained in another division/department.



Administrative Services - Approved

Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	556,040
Total Revenue		**556,040**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		158,089
1900	Other Cert Salaries - Regular		-
		Total 1000	**158,089**
2000 Classified Personnel Salaries			
2300	Class Suprvsrs' & Admins' Sal		131,579
		Total 2000	**131,579**
3000 Employee Benefits			
3100	Benefits - STRS		30,195
3200	Benefits - PERS		35,592
3300	Benefits - OASDI		12,031
3400	Benefits - Health & Welfare		54,629
3500	Benefits - Unemployment		142
3600	Benefits - Workers' Comp Ins		4,744
3700	Retiree Benefits		3,800
3900			-
		Total 3000	**141,133**
4000 Books & Supplies			
4300	Materials & Supplies		4,379
4400	Non Capitalized Equipment		23,936
		Total 4000	**28,315**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		8,350
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		6,000
5700	Dir Csts Intrprg/intrfnd Svcs		900
5800	Other Svcs & Oper Expenditures		81,674
5900	Intergovernmental Fees		-
		Total 5000	**96,924**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**556,040**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**556,040**
Expenditures	**556,040**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Administrative Services - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	884,113
Total Revenue		**884,113**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		84,000
		Total 1000	**84,000**
2000 Classified Personnel Salaries			
2300	Class Suprvsrs' & Admins' Sal		215,555
		Total 2000	**215,555**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		59,062
3300	Benefits - OASDI		13,198
3400	Benefits - Health & Welfare		29,617
3500	Benefits - Unemployment		147
3600	Benefits - Workers' Comp Ins		4,894
3700	Retiree Benefits		1,920
3900			-
		Total 3000	**108,838**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		720
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		475,000
5900	Intergovernmental Fees		-
		Total 5000	**475,720**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**884,113**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**884,113**
Expenditures	**884,113**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Information Technology

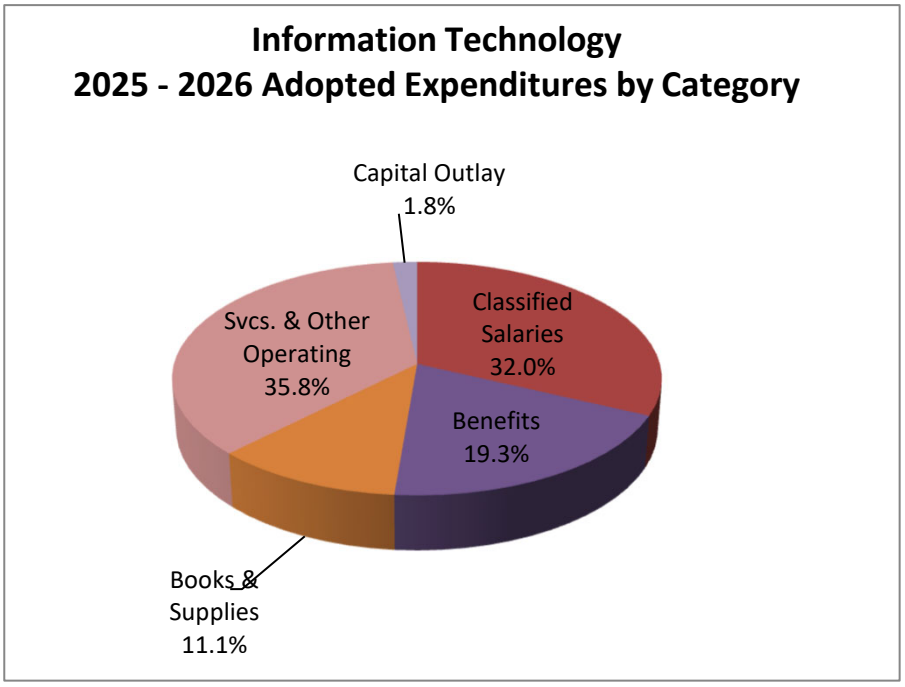
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INFORMATION TECHNOLOGY

The Information Technology (IT) department plays a vital role in supporting the Sonoma County Office of Education (SCOE) and local school districts by delivering a broad range of technology services essential to today's educational environment. These services include comprehensive support and training for financial systems, ensuring that staff across districts can effectively manage budgets, payroll, and other critical administrative functions.

IT also oversees the Wide Area Network (WAN) infrastructure that connects Sonoma County schools, providing reliable Internet access, domain name services, and web hosting—tools that are foundational for both operational efficiency and digital learning. To support secure communication, the department offers spam-filtered email accounts to school staff.

Additionally, IT enforces content filtering in accordance with the Child Internet Protection Act (CIPA), helping to maintain a safe and focused online environment for students by blocking inappropriate content and supporting responsible use of the Internet for education and research



Information Technology (IT) - Approved

	Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	1,466,230
8900 - 8929	Transfer	-
8900	Contribution	2,430,687
Total Revenue		**3,896,917**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		1,050,359
2400	Clerical & Office Salaries		255,941
2900	Other Classified Salaries		116,091
		Total 2000	**1,422,391**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		378,810
3300	Benefits - OASDI		102,191
3400	Benefits - Health & Welfare		301,537
3500	Benefits - Unemployment		696
3600	Benefits - Workers' Comp Ins		23,860
3700	Retiree Benefits		23,564
3900			-
		Total 3000	**830,658**
4000 Books & Supplies			
4300	Materials & Supplies		212,326
4400	Non Capitalized Equipment		191,815
		Total 4000	**404,141**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		32,020
5300	Dues & Memberships		600
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		28,418
5700	Dir Csts Intrprg/intrfnd Svcs		(17,669)
5800	Other Svcs & Oper Expenditures		767,085
5900	Intergovernmental Fees		355,332
		Total 5000	**1,165,786**
6000 Capital Outlay			
6400	Furniture/Equip/Vehicles		70,407
6500	Equipment Replacement		-
		Total 6000	**70,407**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**3,893,383**

Starting Balance Unrestricted	**27,213**
Starting Balance Restricted	**1,046,048**
Revenues	**3,896,917**
Expenditures	**3,893,383**
Net Change (Revenue minus Expenditure)	**3,534**
Ending Balance Unrestricted	**27,213**
Ending Balance Restricted	**1,049,582**

Information Technology (IT) - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	1,051,108
8900 - 8929	Transfer	-
8900	Contribution	2,584,040
Total Revenue		**3,635,148**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		1,055,355
2400	Clerical & Office Salaries		261,088
2900	Other Classified Salaries		114,926
		Total 2000	**1,431,369**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		388,905
3300	Benefits - OASDI		103,125
3400	Benefits - Health & Welfare		321,761
3500	Benefits - Unemployment		702
3600	Benefits - Workers' Comp Ins		23,476
3700	Retiree Benefits		23,760
3900			-
		Total 3000	**861,729**
4000 Books & Supplies			
4300	Materials & Supplies		269,552
4400	Non Capitalized Equipment		227,465
		Total 4000	**497,017**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		37,175
5300	Dues & Memberships		600
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		32,969
5700	Dir Csts Intrprg/intrfnd Svcs		(14,546)
5800	Other Svcs & Oper Expenditures		1,136,415
5900	Intergovernmental Fees		405,060
		Total 5000	**1,597,673**
6000 Capital Outlay			
6400	Furniture/Equip/Vehicles		80,948
6500	Equipment Replacement		-
		Total 6000	**80,948**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
		Total Expenditure	**4,468,736**

Starting Balance Unrestricted	**27,213**
Starting Balance Restricted	**1,049,582**
Revenues	**3,635,148**
Expenditures	**4,468,736**
Net Change (Revenue minus Expenditure)	**(833,588)**
Ending Balance Unrestricted	**27,213**
Ending Balance Restricted	**215,994**

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Communications

COMMUNICATIONS

The two-person Communications Office provides public relations, crisis response, and strategic communications for the Sonoma County Office of Education (SCOE), Sonoma County Superintendent of Schools, and the Sonoma County Board of Education, as well as communications support to school districts.

Key responsibilities include managing communications between the state Department of Education, SCOE, and our 40 school districts. The team leads crisis communications planning and execution, including comprehensive response to campus safety issues, natural disasters, public health emergencies, and social unrest.

Public outreach to the news media and on social media and newsletters ensures that the priorities and positions of SCOE and the county superintendent are known widely, and that SCOE staff are seen as trusted experts. The office fields all news media inquiries, working to connect journalists with subject matter experts at SCOE and our districts, and helping SCOE anticipate news stories and trends before they become news

The department manages and maintains SCOE's online and social media presence. In 2024-25, the team helped relaunch three websites, for SCOE, North Coast School of Education, and SchoolsRule Sonoma County. The SCOE.org update purged outdated information and streamlined content workflow, as well as made content accessible to individuals who speak languages other than English or have disabilities. Continued streamlining, updating, and repackaging of SCOE's website content will continue into 2025-26.

The team manages several e-newsletters for employees at SCOE and district administrators and staff. This summer, a new public newsletter will offer overviews and updates on developments in education aimed at Sonoma County voters and school families.

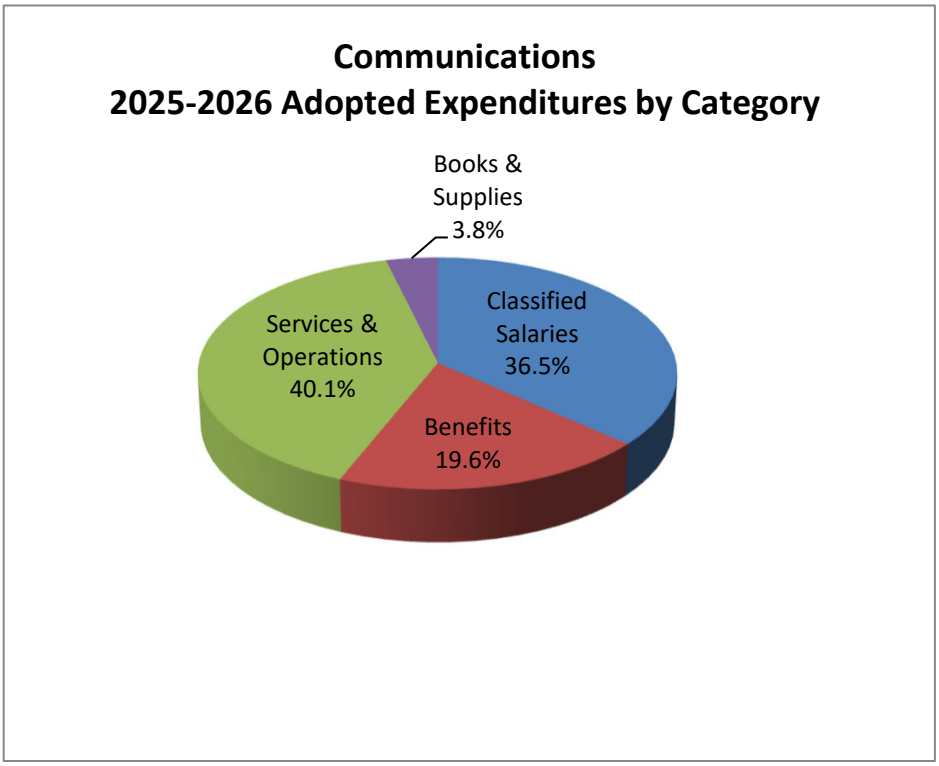
The office assists districts with customized talking points around common issues, or shared resources such as how to support LGBTQ+ students and educators or immigrant communities. In addition, the team often serves as consultants and thought partners for schools or districts struggling with a tragedy or a contentious social issue.

In 2025-26, the director of communications and consultants will continue to assist Santa Rosa City Schools with building its capacity for timely, targeted communications while the district closes schools and reconfigures campuses.

Communications staff also assists the County Superintendent and SCOE staff with preparation and collateral materials for public appearances, presentations, lectures, and community forums. They ensure SCOE's public-facing materials have a consistent, professional look and tone.

COMMUNICATIONS (continued)

The 2025-26 budget reduces spending to reflect the completion of the website migration, as well as the allocation of money to implement a project management platform to help organize and prioritize work. Advertising resources have been expanded and reallocated to prioritize yearlong campaigns on literacy, teacher recognitions, and other initiatives. The budget includes additional resources to cover professional development for the director of communications and communications specialist.



Communications - Approved

Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	2,350
8900 - 8929	Transfer	-
8900	Contribution	592,299
Total Revenue		**594,649**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		217,490
2400	Clerical & Office Salaries	1	
2900	Other Classified Salaries		-
		Total 2000	**229,728**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		59,384
3300	Benefits - OASDI		17,283
3400	Benefits - Health & Welfare		33,044
3500	Benefits - Unemployment		112
3600	Benefits - Workers' Comp Ins		3,768
3700	Retiree Benefits		3,904
3900			-
		Total 3000	**117,495**
4000 Books & Supplies			
4300	Materials & Supplies		6,000
4400	Non Capitalized Equipment		-
		Total 4000	**6,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		7,676
5300	Dues & Memberships		400
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		233,350
5900	Intergovernmental Fees		-
		Total 5000	**241,426**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**594,649**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**594,649**
Expenditures	**594,649**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Communications - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	631,557
Total Revenue		**631,557**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		218,540
2400	Clerical & Office Salaries		12,237
2900	Other Classified Salaries		-
		Total 2000	**230,777**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		63,233
3300	Benefits - OASDI		17,383
3400	Benefits - Health & Welfare		35,254
3500	Benefits - Unemployment		113
3600	Benefits - Workers' Comp Ins		3,785
3700	Retiree Benefits		3,936
3900			-
		Total 3000	**123,704**
4000 Books & Supplies			
4300	Materials & Supplies		21,000
4400	Non Capitalized Equipment		3,000
		Total 4000	**24,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		14,976
5300	Dues & Memberships		1,600
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		236,500
5900	Intergovernmental Fees		-
		Total 5000	**253,076**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**631,557**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**631,557**
Expenditures	**631,557**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Differentiated Assistance

Differentiated Assistance (DA) - Approved

Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	2,633,334
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	284
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**2,633,618**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		1,155,635
1900	Other Cert Salaries - Regular		-
		Total 1000	**1,155,635**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		1,327
2400	Clerical & Office Salaries		12,548
2900	Other Classified Salaries		-
		Total 2000	**13,875**
3000 Employee Benefits			
3100	Benefits - STRS		204,546
3200	Benefits - PERS		26,132
3300	Benefits - OASDI		22,578
3400	Benefits - Health & Welfare		193,726
3500	Benefits - Unemployment		574
3600	Benefits - Workers' Comp Ins		19,173
3700	Retiree Benefits		19,213
3900			-
		Total 3000	**485,942**
4000 Books & Supplies			
4300	Materials & Supplies		32,380
4400	Non Capitalized Equipment		-
		Total 4000	**32,380**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		62,425
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		9,100
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		2,116,496
5900	Intergovernmental Fees		-
		Total 5000	**2,188,021**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**3,875,853**

Starting Balance Unrestricted	**4,213,362**
Starting Balance Restricted	**0**
Revenues	**2,633,618**
Expenditures	**3,875,853**
Net Change (Revenue minus Expenditure)	**(1,242,235)**
Ending Balance Unrestricted	**2,971,127**
Ending Balance Restricted	**0**

Differentiated Assistance (DA) - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	2,500,000
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**2,500,000**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		840,190
1900	Other Cert Salaries - Regular		-
		Total 1000	**840,190**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		140,481
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		-
		Total 2000	**140,481**
3000 Employee Benefits			
3100	Benefits - STRS		160,476
3200	Benefits - PERS		38,492
3300	Benefits - OASDI		22,684
3400	Benefits - Health & Welfare		197,084
3500	Benefits - Unemployment		479
3600	Benefits - Workers' Comp Ins		16,077
3700	Retiree Benefits		15,000
3900			-
		Total 3000	**450,292**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		6,525
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		1,773,000
5900	Intergovernmental Fees		-
		Total 5000	**1,779,525**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**3,210,488**

Starting Balance Unrestricted	**2,971,127**
Starting Balance Restricted	**0**
Revenues	**2,500,000**
Expenditures	**3,210,488**
Net Change (Revenue minus Expenditure)	**(710,488)**
Ending Balance Unrestricted	**2,260,639**
Ending Balance Restricted	**0**

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COVID19/ESSER Funding

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COVID-19 Grants | ESSER/GEER - Approved

	Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	320,275
8300 - 8500	State Revenue	(40,706)
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	-
Total Revenue		**279,569**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		161,413
1200	Cert Pupil Support Salaries		18,169
1300	Cert Suprvsrs' & Admins' Sal		30,898
1900	Other Cert Salaries - Regular		-
		Total 1000	**210,480**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		18,362
2200	Classified Support Salaries		11,694
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		
2900	Other Classified Salaries		-
		Total 2000	**30,056**
3000 Employee Benefits			
3100	Benefits - STRS		32,582
3200	Benefits - PERS		8,129
3300	Benefits - OASDI		5,755
3400	Benefits - Health & Welfare		28,382
3500	Benefits - Unemployment		119
3600	Benefits - Workers' Comp Ins		3,943
3700	Retiree Benefits		4,167
3900			-
		Total 3000	**83,077**
4000 Books & Supplies			
4300	Materials & Supplies		21,099
4400	Non Capitalized Equipment		2,219
		Total 4000	**23,318**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		1,466
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		28,003
5900	Intergovernmental Fees		-
		Total 5000	**29,469**
6000 Capital Outlay			
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		42,734
6500	Equipment Replacement		-
		Total 6000	**42,734**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**419,134**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**139,566**
Revenues	**279,569**
Expenditures	**419,134**
Net Change (Revenue minus Expenditure)	**(139,565)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Human Resources

HUMAN RESOURCE SERVICES

Our Mission

Through equitable practices and policies, the mission of the Human Resource Services Department of the Sonoma County Office of Education is to support, educate, and collaborate with employees, educators, and school communities to ensure the students of Sonoma County are served by the highest quality professionals.

The Human Resource Services Department manages the County Office's human resource functions and provides professional support and assistance to local districts regarding legal updates, labor law, processes, and school employment issues. We will continue to cultivate positive and transparent labor relations with our certificated and classified bargaining units. *(0061 HR)*

The HR department's Credentials Team participates in state-mandated assignment reviews of school districts and charter schools, provides training opportunities for district personnel staff, and oversees the registration of credentials of all active teachers and administrators in Sonoma County, including substitute teachers. *(0062 Teacher Screening)*

The department maintains a Substitute Consortium of approximately 1050 substitute teachers with the districts, including providing and maintaining fingerprint clearances and the county substitute list for Sonoma County public schools. *(8696 Sub Consortium)*

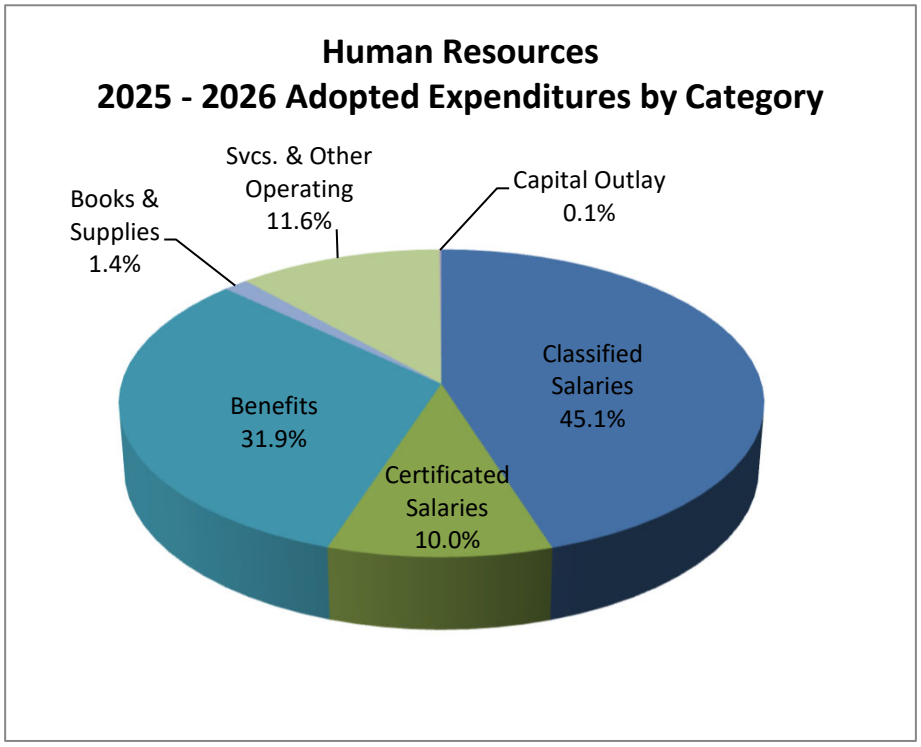
As of June 30, 2025, we will no longer be offering Live Scan Fingerprinting Services and will be referring our new SCOE employees, substitutes and volunteers to local outside service providers. We will continue to pay for our SCOE employee's rolling and DOJ fees. *(8652 Live Scan)*

The Human Resources Services managers coordinate and provide administrative support to the County Office Personnel Commission, coordinating monthly agendas and meetings, submitting agenda items and recommendations, and serving as a liaison between the Commission and SCOE's classified employees to ensure a fair and equitable process for selection, evaluation, and retention and adhering to the *Merit System Rules* . *(0063 PC)*

Human Resources organizes a Wellness Team, creating opportunities for motivating and engaging staff through events and activities, including health screenings, incentives for healthy behaviors, fitness and nutrition, and fostering employee safety and well-being. *(0056 Wellness)*

HUMAN RESOURCE SERVICES (continued)

The Human Resource Services Department is committed to collaborating with other SCOE departments and divisions in learning and supporting districts in the continuous improvement process. HR will continue to improve our hiring process to become more equitable. The department goals for 2025-2026 include expanding services to districts, including offering professional development related to leaves, integrating best practices and supporting continuous improvement as a learning organization; providing assistance to local districts in recruitment, credentialing, unbiased hiring, personnel, and conducting training for SCOE department managers related to supervision; offering professional development focusing on classified staff, assisting local districts with the substitute tracking system; and continuing to develop and implement electronic record-keeping systems to support environmentally sustainable practices.



Human Resources (HR) - Approved

	Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	25,000
8900 - 8929	Transfer	-
8900	Contribution	2,280,019
Total Revenue		**2,305,019**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		234,391
1900	Other Cert Salaries - Regular		2,000
		Total 1000	**236,391**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		126,252
2400	Clerical & Office Salaries		909,812
2900	Other Classified Salaries		1,000
		Total 2000	**1,037,064**
3000 Employee Benefits			
3100	Benefits - STRS		46,259
3200	Benefits - PERS		277,480
3300	Benefits - OASDI		80,306
3400	Benefits - Health & Welfare		271,499
3500	Benefits - Unemployment		627
3600	Benefits - Workers' Comp Ins		20,826
3700	Retiree Benefits		23,205
3900			-
		Total 3000	**720,202**
4000 Books & Supplies			
4300	Materials & Supplies		21,100
4400	Non Capitalized Equipment		14,000
		Total 4000	**35,100**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		48,279
5300	Dues & Memberships		11,600
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		12,600
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		213,728
5900	Intergovernmental Fees		2,250
		Total 5000	**288,457**
6000 Capital Outlay			
		Total 6000	**1,905**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**2,319,119**

Starting Balance Unrestricted	**19,522**
Starting Balance Restricted	**0**
Revenues	**2,305,019**
Expenditures	**2,319,119**
Net Change (Revenue minus Expenditure)	**(14,100)**
Ending Balance Unrestricted	**5,422**
Ending Balance Restricted	**0**

Human Resources (HR) - ADOPTED

Fiscal Year 2025-26

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	2,385,923
Total Revenue		**2,385,923**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		239,038
1900	Other Cert Salaries - Regular		-
		Total 1000	**239,038**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		129,000
2400	Clerical & Office Salaries		948,260
2900	Other Classified Salaries		-
		Total 2000	**1,077,260**
3000 Employee Benefits			
3100	Benefits - STRS		45,656
3200	Benefits - PERS		295,169
3300	Benefits - OASDI		83,594
3400	Benefits - Health & Welfare		290,879
3500	Benefits - Unemployment		643
3600	Benefits - Workers' Comp Ins		21,604
3700	Retiree Benefits		24,000
3900			-
		Total 3000	**761,545**
4000 Books & Supplies			
4300	Materials & Supplies		21,750
4400	Non Capitalized Equipment		12,000
		Total 4000	**33,750**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		58,950
5300	Dues & Memberships		11,125
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		10,400
5700	Dir Csts Intrprg/intrfnd Svcs		250
5800	Other Svcs & Oper Expenditures		193,800
5900	Intergovernmental Fees		1,700
		Total 5000	**276,225**
6000 Capital Outlay			
		Total 6000	**2,500**
7000 Other Outgo			
7200	Other Outgo: Pass Through		-
7300	Other Outgo: Direct Support/indirect Costs		-
		Total 7000	**-**
	Total Expenditure		**2,390,318**

Starting Balance Unrestricted	**5,422**
Starting Balance Restricted	**0**
Revenues	**2,385,923**
Expenditures	**2,390,318**
Net Change (Revenue minus Expenditure)	**(4,395)**
Ending Balance Unrestricted	**1,027**
Ending Balance Restricted	**0**

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Sonoma County

Board of Education

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SONOMA COUNTY BOARD OF EDUCATION

The Sonoma County Board of Education is composed of elected representatives from trustee areas that roughly correspond to the Sonoma County Board of Supervisor districts

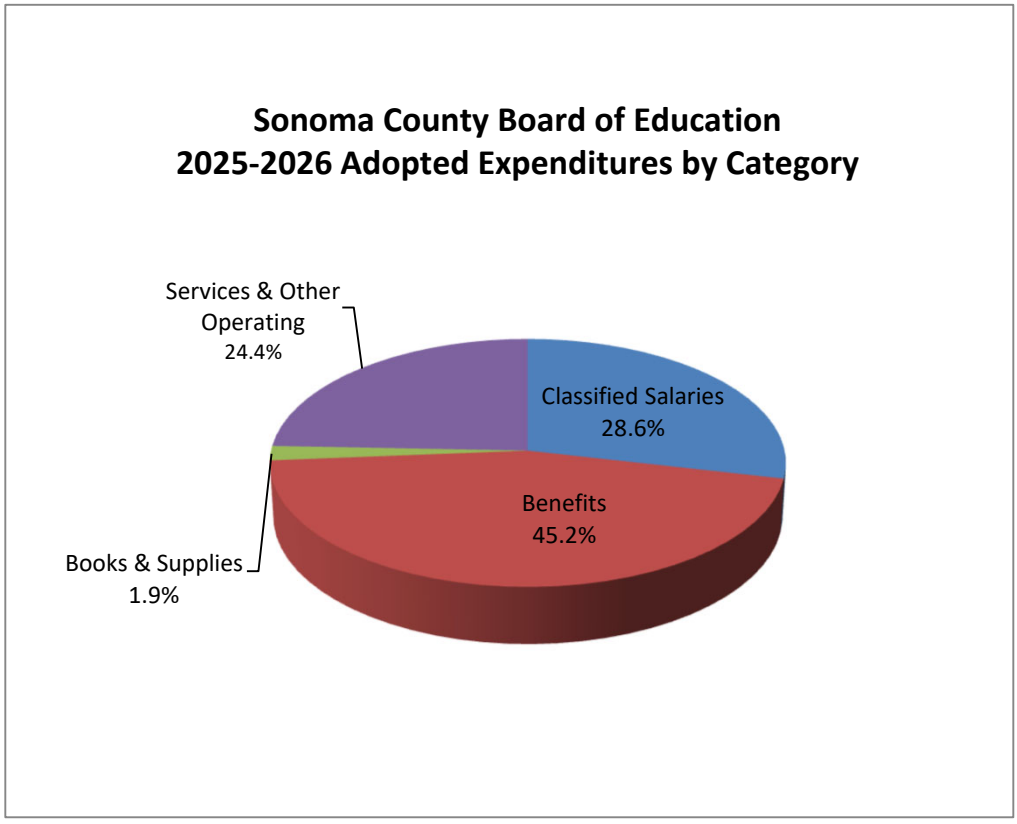
The Sonoma County Superintendent of Schools serves as the ex-officio secretary to the County Board of Education.

All Board actions take place in public session to give interested and concerned citizens and groups an opportunity to be heard. Regular meetings of the Sonoma County Board of Education are held on the first Thursday of each month at the Sonoma County Office of Education, 5340 Skylane Boulevard, Santa Rosa.

As a primary focus, the Sonoma County Board of Education strives to support the social, emotional, and academic development for all students enrolled in SCOE's Alternative Education programs; provide support for the successful implementation of the LCAP.

They also encourage collaboration and provide service to District Boards and their student populations and support community partnerships and initiatives that align and support education.

There is a key focus to participate in personal and professional growth and other learning opportunities that improve the capacity of the Board of Education and its ability to provide educated and informed leadership while being an agile, supportive and responsive partner when faced with emergent challenging situations.



Fiscal Year 2024-25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	458,381
Total Revenue		**458,381**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		21,356
2400	Clerical & Office Salaries		50,030
2900	Other Classified Salaries		21,896
		Total 2000	**93,282**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		19,310
3300	Benefits - OASDI		7,100
3400	Benefits - Health & Welfare		112,789
3500	Benefits - Unemployment		34
3600	Benefits - Workers' Comp Ins		1,530
3700	Retiree Benefits		1,428
3900			-
		Total 3000	**142,191**
4000 Books & Supplies			
4300	Materials & Supplies		6,297
4400	Non Capitalized Equipment		1,795
		Total 4000	**8,092**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		44,040
5300	Dues & Memberships		28,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		142,176
5900	Intergovernmental Fees		600
		Total 5000	**214,816**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**458,381**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**458,381**
Expenditures	**458,381**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer	-
8900	Contribution	331,664
Total Revenue		**331,664**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		21,777
2400	Clerical & Office Salaries		51,114
2900	Other Classified Salaries		21,896
		Total 2000	**94,787**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		19,972
3300	Benefits - OASDI		7,189
3400	Benefits - Health & Welfare		119,596
3500	Benefits - Unemployment		36
3600	Benefits - Workers' Comp Ins		1,554
3700	Retiree Benefits		1,440
3900			-
		Total 3000	**149,787**
4000 Books & Supplies			
4300	Materials & Supplies		4,700
4400	Non Capitalized Equipment		1,500
		Total 4000	**6,200**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		42,290
5300	Dues & Memberships		20,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		18,000
5900	Intergovernmental Fees		600
		Total 5000	**80,890**
6000 Capital Outlay			
		Total 6000	**-**
7000 Other Outgo			
		Total 7000	**-**
	Total Expenditure		**331,664**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**331,664**
Expenditures	**331,664**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Summary – All Funds

FUND SUMMARY [1]

GENERAL FUND [FUNDS 04, 08 & 14]

The General Fund is the chief operating fund for all Local Educational Agencies (LEAs). The General Fund is used to account for routine and regular operations. The General Fund for the County Office of Education is called the County School Service Fund [Ed Code 1600]

ADULT EDUCATION FUND [FUND 11]

The Adult Education Fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.

CHILD DEVELOPMENT FUND [FUND 12]

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs. The principal revenues in this fund are: Child Nutrition programs (Federal), State preschool, Child Nutrition Programs (State), Child Development Apportionments, other State and local revenue, interest, and Interfund Transfers In.

SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY [FUND 17]

Fund 17 is used primarily to provide for the accumulation of general funds moneys for general purposes other than for capital outlay. Essentially, Fund 17 is an extension of the General Fund. For State reporting purposes, Fund 17 is included as a reserve for economic uncertainties and demonstrates prudent fiscal solvency. The accumulation of reserves allows SCOE to support districts with temporary loans, should the need arise, and provide for SCOE program support of major initiatives and not for smaller items, which can be typically funded utilizing existing funds and/or program carryovers.

SPECIAL RESERVE FUND - RETIREE BENEFITS [FUND 20]

In FY 2018-2019, SCOE established an Other Post Employment Benefits (OPEB) Trust with Public Agency Retirement Services (PARS). Prior to FY 20-21, SCOE used Fund 67 for retiree benefits and trust fund transfers. Beginning in FY 20-21, SCOE moved the retiree benefit fund activity to Fund 20. Fund 67 was closed in FY 22-23.

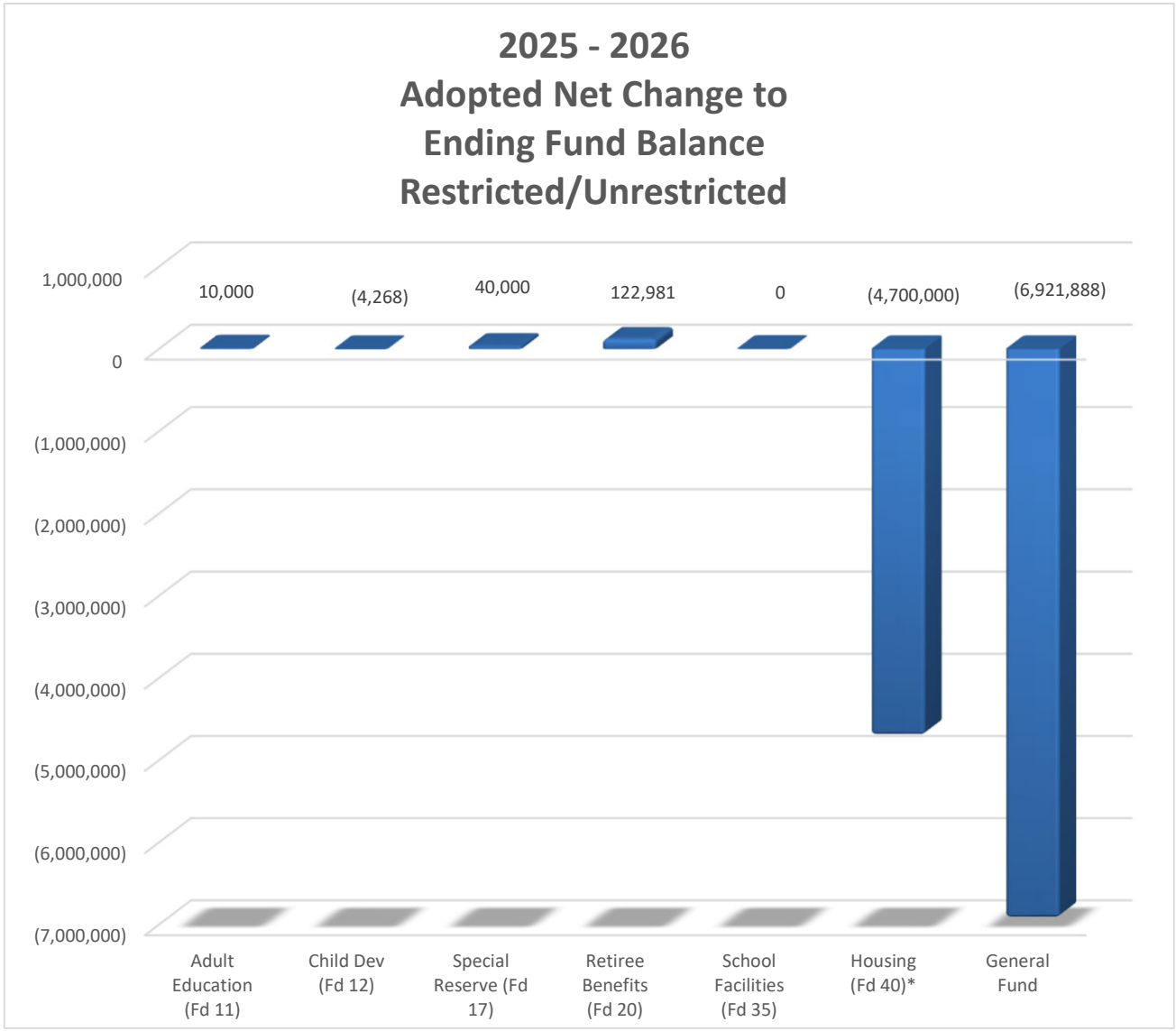
COUNTY SCHOOL FACILITIES FUND - [FUND 35]

The fund is used primarily to account for new school facility construction, modernization projects. In 2023-24 SCOE received funding from the Office of Pulic School Construction (OPSC) as reimbursement for expenses incurred during the modernization of El Colegio that was completed in 2022-23.

SPECIAL RESERVE FUND - CAPITAL OUTLAY PROJECTS [FUND 40]

In FY 2020-2021, SCOE established a Special Reserve for Capital Outlay Projects. Expenses related to the Workforce Housing project is budgeted here.

[1]Funds not listed above are dedicated to the SELPA and include Fund 02, 06,07,10. See California School Accounting Manual for additional information



*Funds were transferred from the General Fund to FD 40 in 2022-23.

2024-25 TOTAL ALL FUNDS (APPROVED BUDGET)

		FD 04 / 08 / 14	FD 11	FD 12	FD 17	FD 20	FD 35	FD 40	
		GENERAL FUND	ADULT EDUCATION	CHILD DEVELOPMENT	SPECIAL RESERVE	RETIREE BENEFITS	FACILITIES FUND	HOUSING PROJECT	TOTAL
7/1/24 Beginning Balance Unrestricted		43,814,961	-	-	1,895,358	1,422,885	-	11,977,236	**59,110,440**
7/1/24 Beginning Balance Restricted		23,187,870	235,316	18,273	-	-	1,591,365	1,077,654	**26,110,478**
2024-25 TOTAL BEGINNING BALANCE		**67,002,831**	**235,316**	**18,273**	**1,895,358**	**1,422,885**	**1,591,365**	**13,054,890**	**85,220,918**
REVENUE									
Revenue	8000	28,969,413	-	-	-	-	-	-	**28,969,413**
Federal Revenue	8100 - 8200	3,878,258	-	277,612	-	-	-	-	**4,155,870**
State Revenue	8300 - 8500	16,846,160	271,170	1,022,820	-	-	-	-	**18,140,150**
Local Revenue	8600 - 8700	35,222,903	10,000	42,000	56,500	41,000	48,000	400,000	**35,820,403**
Transfer	8900 - 8929	(106,814)	-	-	-	379,655	-	-	**272,841**
Contribution	8900	160,350	-	-	-	-	-	-	**160,350**
TOTAL REVENUE		**84,970,270**	**281,170**	**1,342,432**	**56,500**	**420,655**	**48,000**	**400,000**	**87,519,027**
EXPENSE									
Certificated Salaries	1000	20,659,214	119,429	-	-	-	-	-	**20,778,643**
Classified Salaries	2000	15,509,400	13,108	231,363	-	-	-	-	**15,753,871**
Benefits	3000	19,507,933	50,153	163,733	-	-	-	-	**19,721,819**
Books & Supplies	4000	1,509,450	109,692	54,833	-	-	-	-	**1,673,975**
Services & Other Operating	5000	17,931,340	52,028	742,960	-	-	-	-	**18,726,328**
Capital Outlay	6000	157,669	-	-	-	-	-	5,035,000	**5,192,669**
Other Outgo	7100-7299 7400-7499	9,971,667	121,636	-	-	-	-	-	**10,093,303**
Other Outgo - Indirect Costs	7300-7399	(637,548)	16,829	110,836	-	-	-	-	**(509,883)**
TOTAL EXPENSE		**84,609,125**	**482,875**	**1,303,725**	**-**	**-**	**-**	**5,035,000**	**91,430,725**
Net Change (Revenue minus Expense)		**361,145**	**(201,705)**	**38,707**	**56,500**	**420,655**	**48,000**	**(4,635,000)**	**(3,911,698)**
6/30/25 Ending Balance Unrestricted		45,645,148	-	-	1,951,858	1,843,540	-	7,342,236	**56,782,782**
6/30/25 Ending Balance Restricted		21,718,828	33,611	56,980	-	-	1,639,365	1,077,654	**24,526,438**
2024-25 TOTAL ENDING BALANCE		**67,363,976**	**33,611**	**56,980**	**1,951,858**	**1,843,540**	**1,639,365**	**8,419,890**	**81,309,220**

2025-26 TOTAL ALL FUNDS (ADOPTED BUDGET)

		FD 04 / 08 / 14	FD 11	FD 12	FD 17	FD 20	FD 35	FD 40	
		GENERAL FUND	ADULT EDUCATION	CHILD DEVELOPMENT	SPECIAL RESERVE	RETIREE BENEFITS	FACILITIES FUND	HOUSING PROJECT	TOTAL
7/1/24 Beginning Balance Unrestricted		45,645,148	-	-	1,951,858	1,843,540	-	7,342,236	**56,782,782**
7/1/24 Beginning Balance Restricted		21,718,828	33,611	56,980	-	-	1,639,365	1,077,654	**24,526,438**
2024-25 TOTAL BEGINNING BALANCE		**67,363,976**	**33,611**	**56,980**	**1,951,858**	**1,843,540**	**1,639,365**	**8,419,890**	**81,309,220**
REVENUE									
Revenue	8000	29,710,688	-	-	-	-	-	-	**29,710,688**
Federal Revenue	8100 - 8200	3,331,246	-	213,383	-	-	-	-	**3,544,629**
State Revenue	8300 - 8500	16,602,996	251,112	1,472,379	-	-	-	-	**18,326,487**
Local Revenue	8600 - 8700	19,193,478	10,000	10,000	40,000	30,000	-	300,000	**19,583,478**
Transfer	8900 - 8929	(327,494)	-	-	-	92,981	-	-	**(234,513)**
Contribution	8900	378,747	-	-	-	-	-	-	**378,747**
TOTAL REVENUE		**68,889,661**	**261,112**	**1,695,762**	**40,000**	**122,981**	**-**	**300,000**	**71,309,516**
EXPENSE									
Certificated Salaries	1000	18,607,356	27,000	-	-	-	-	-	**18,634,356**
Classified Salaries	2000	15,091,888	6,000	295,346	-	-	-	-	**15,393,234**
Benefits	3000	18,810,237	13,184	220,800	-	-	-	-	**19,044,221**
Books & Supplies	4000	1,512,135	22,429	62,500	-	-	-	-	**1,597,064**
Services & Other Operating	5000	17,116,189	26,500	1,002,338	-	-	-	-	**18,145,027**
Capital Outlay	6000	750,448	-	-	-	-	-	5,000,000	**5,750,448**
Other Outgo	7100-7299 7400-7499	4,590,465	151,636	-	-	-	-	-	**4,742,101**
Other Outgo - Indirect Costs	7300-7399	(667,169)	4,363	119,046	-	-	-	-	**(543,760)**
TOTAL EXPENSE		**75,811,549**	**251,112**	**1,700,030**	**-**	**-**	**-**	**5,000,000**	**82,762,691**
Net Change (Revenue minus Expense)		**(6,921,888)**	**10,000**	**(4,268)**	**40,000**	**122,981**	**-**	**(4,700,000)**	**(11,453,175)**
6/30/25 Ending Balance Unrestricted		46,495,843	-	-	1,991,858	1,966,521	-	2,642,236	**53,096,458**
6/30/25 Ending Balance Restricted		13,946,245	43,611	52,712	-	-	1,639,365	1,077,654	**16,759,587**
2024-25 TOTAL ENDING BALANCE		**60,442,088**	**43,611**	**52,712**	**1,991,858**	**1,966,521**	**1,639,365**	**3,719,890**	**69,856,045**

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State Forms

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	28,969,413.00	0.00	28,969,413.00	29,710,688.00	0.00	29,710,688.00	2.6%
2) Federal Revenue		8100-8299	0.00	3,878,258.00	3,878,258.00	0.00	3,331,246.00	3,331,246.00	-14.1%
3) Other State Revenue		8300-8599	225,433.00	16,620,727.00	16,846,160.00	167,345.00	16,435,651.00	16,602,996.00	-1.4%
4) Other Local Revenue		8600-8799	3,391,015.00	31,831,888.00	35,222,903.00	2,381,851.00	16,811,627.00	19,193,478.00	-45.5%
5) TOTAL, REVENUES			32,585,861.00	52,330,873.00	84,916,734.00	32,259,884.00	36,578,524.00	68,838,408.00	-18.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,333,366.00	14,325,848.00	20,659,214.00	6,005,677.00	12,601,679.00	18,607,356.00	-9.9%
2) Classified Salaries		2000-2999	8,559,928.00	6,949,472.00	15,509,400.00	9,407,716.00	5,684,172.00	15,091,888.00	-2.7%
3) Employee Benefits		3000-3999	7,577,347.00	11,930,586.00	19,507,933.00	8,126,956.00	10,683,281.00	18,810,237.00	-3.6%
4) Books and Supplies		4000-4999	548,653.00	960,797.00	1,509,450.00	587,878.00	924,257.00	1,512,135.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	6,916,789.00	11,014,551.00	17,931,340.00	6,583,514.00	10,532,675.00	17,116,189.00	-4.5%
6) Capital Outlay		6000-6999	60,355.00	97,314.00	157,669.00	64,695.00	685,753.00	750,448.00	376.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,363,520.00	6,228,492.00	9,592,012.00	3,363,521.00	1,133,963.00	4,497,484.00	-53.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,381,722.00)	3,744,174.00	(637,548.00)	(4,076,281.00)	3,409,112.00	(667,169.00)	4.6%
9) TOTAL, EXPENDITURES			28,978,236.00	55,251,234.00	84,229,470.00	30,063,676.00	45,654,892.00	75,718,568.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,607,625.00	(2,920,361.00)	687,264.00	2,196,208.00	(9,076,368.00)	(6,880,160.00)	-1,101.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	379,655.00	0.00	379,655.00	92,981.00	0.00	92,981.00	-75.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,397,783.00)	1,451,319.00	53,536.00	(1,252,532.00)	1,303,785.00	51,253.00	-4.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,777,438.00)	1,451,319.00	(326,119.00)	(1,345,513.00)	1,303,785.00	(41,728.00)	-87.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,830,187.00	(1,469,042.00)	361,145.00	850,695.00	(7,772,583.00)	(6,921,888.00)	-2,016.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,814,961.00	23,187,870.00	67,002,831.00	45,645,148.00	21,718,828.00	67,363,976.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			43,814,961.00	23,187,870.00	67,002,831.00	45,645,148.00	21,718,828.00	67,363,976.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,814,961.00	23,187,870.00	67,002,831.00	45,645,148.00	21,718,828.00	67,363,976.00	0.5%
2) Ending Balance, June 30 (E + F1e)			45,645,148.00	21,718,828.00	67,363,976.00	46,495,843.00	13,946,245.00	60,442,088.00	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	141,303.58	71,672.74	212,976.32	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	21,647,155.26	21,647,155.26	0.00	13,946,245.00	13,946,245.00	-35.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	31,786,181.42	0.00	31,786,181.42	34,195,707.00	0.00	34,195,707.00	7.6%
Alternative Education	0000	9780	*2,788,213.00*		*2,788,213.00*			*0.00*	
Differentiated Assistance	0000	9780	*2,971,127.00*		*2,971,127.00*			*0.00*	
Equitable Education Services/Teaching and Learning	0000	9780	*154,627.00*		*154,627.00*			*0.00*	
Special Education	0000	9780	*299,392.00*		*299,392.00*			*0.00*	
NCSOE Scholarship	0000	9780	*1,000,000.00*		*1,000,000.00*			*0.00*	
Behavioral Health and Well-Being Bridge Funding to 2026-27	0000	9780	*1,500,000.00*		*1,500,000.00*			*0.00*	
School Culture & Partnerships	0000	9780	*500,000.00*		*500,000.00*			*0.00*	
STRS/PERS Pre-Funding	0000	9780	*3,000,000.00*		*3,000,000.00*			*0.00*	
SCOE Facilities Captial Outlay and Future Expansion	0000	9780	*2,700,000.00*		*2,700,000.00*			*0.00*	
Cash Flow Stabilization	0000	9780	*16,652,214.42*		*16,652,214.42*			*0.00*	
Alternative Education	0000	9780			*0.00*	*2,801,510.00*		*2,801,510.00*	
Differentiated Assistance	0000	9780			*0.00*	*2,260,639.00*		*2,260,639.00*	
Equitable Education Services/Teaching and Learning	0000	9780			*0.00*	*44,028.00*		*44,028.00*	
Special Education	0000	9780			*0.00*	*317,676.00*		*317,676.00*	
NCSOE Scholarship and Bridge Funding	0000	9780			*0.00*	*3,000,000.00*		*3,000,000.00*	
Behavioral Health and Well-Being Bridge Funding to 2027-28	0000	9780			*0.00*	*2,500,000.00*		*2,500,000.00*	

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
STRS/PERS Pre-Funding	0000	9780			*0.00*	*3,000,000.00*		*3,000,000.00*	
SCOE Facilities Capital Outlay and Future Expansion	0000	9780			*0.00*	*2,700,000.00*		*2,700,000.00*	
Fall 2025 Adjustments	0000	9780			*0.00*	*3,000,000.00*		*3,000,000.00*	
Cash Flow Stabilization	0000	9780			*0.00*	*14,392,722.00*		*14,392,722.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,707,663.00	0.00	13,707,663.00	12,300,136.00	0.00	12,300,136.00	-10.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	61,100,654.47	26,920,973.39	88,021,627.86				
1) Fair Value Adjustment to Cash in County Treasury		9111	(861,160.00)	(75,178.00)	(936,338.00)				
b) in Banks		9120	100.00	0.00	100.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	21,513.04	138,549.38	160,062.42				
4) Due from Grantor Government		9290	0.00	138,434.81	138,434.81				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	141,303.58	71,672.74	212,976.32				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			60,412,411.09	27,194,452.32	87,606,863.41				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(249,064.32)	11,369.79	(237,694.53)				
2) Due to Grantor Governments		9590	139,501.00	328,763.02	468,264.02				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
6) TOTAL, LIABILITIES			(109,563.32)	340,132.81	230,569.49				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			60,521,974.41	26,854,319.51	87,376,293.92				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,419,207.00	0.00	12,419,207.00	12,829,869.00	0.00	12,829,869.00	3.3%
Education Protection Account State Aid - Current Year		8012	20,236.00	0.00	20,236.00	20,248.00	0.00	20,248.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	127,803.00	0.00	127,803.00	130,360.00	0.00	130,360.00	2.0%
Timber Yield Tax		8022	14,000.00	0.00	14,000.00	14,280.00	0.00	14,280.00	2.0%
Other Subventions/In-Lieu Taxes		8029	300.00	0.00	300.00	306.00	0.00	306.00	2.0%
County & District Taxes									
Secured Roll Taxes		8041	26,973,110.00	0.00	26,973,110.00	27,512,572.00	0.00	27,512,572.00	2.0%
Unsecured Roll Taxes		8042	756,662.00	0.00	756,662.00	771,795.00	0.00	771,795.00	2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	719,171.00	0.00	719,171.00	733,554.00	0.00	733,554.00	2.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,215,186.00	0.00	1,215,186.00	1,239,491.00	0.00	1,239,491.00	2.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			42,245,675.00	0.00	42,245,675.00	43,252,475.00	0.00	43,252,475.00	2.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	20,236.00		20,236.00	20,248.00		20,248.00	0.1%
All Other LCFF Transfers - Current Year	All Other	8091	(20,236.00)	0.00	(20,236.00)	(20,248.00)	0.00	(20,248.00)	0.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(13,276,262.00)	0.00	(13,276,262.00)	(13,541,787.00)	0.00	(13,541,787.00)	2.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,969,413.00	0.00	28,969,413.00	29,710,688.00	0.00	29,710,688.00	2.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	3,670.00	3,670.00	0.00	3,670.00	3,670.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		673,794.00	673,794.00		1,052,624.00	1,052,624.00	56.2%
Title I, Part D, Local Delinquent Programs	3025	8290		283,072.00	283,072.00		564,025.00	564,025.00	99.3%
Title II, Part A, Supporting Effective Instruction	4035	8290		9,574.00	9,574.00		6,763.00	6,763.00	-29.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		89,930.00	89,930.00		154,547.00	154,547.00	71.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		1,936,970.00	1,936,970.00		988,644.00	988,644.00	-49.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	881,248.00	881,248.00	0.00	560,973.00	560,973.00	-36.3%
TOTAL, FEDERAL REVENUE			0.00	3,878,258.00	3,878,258.00	0.00	3,331,246.00	3,331,246.00	-14.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		6,487,743.00	6,487,743.00		6,499,265.00	6,499,265.00	0.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	90,576.00	0.00	90,576.00	92,981.00	0.00	92,981.00	2.7%
Lottery - Unrestricted and Instructional Materials		8560	46,921.00	20,086.00	67,007.00	44,364.00	15,770.00	60,134.00	-10.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	686,566.00	686,566.00	0.00	849,764.00	849,764.00	23.8%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		49,186.00	49,186.00		49,186.00	49,186.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	87,936.00	9,377,146.00	9,465,082.00	30,000.00	9,021,666.00	9,051,666.00	-4.4%
TOTAL, OTHER STATE REVENUE			225,433.00	16,620,727.00	16,846,160.00	167,345.00	16,435,651.00	16,602,996.00	-1.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	72,055.00	0.00	72,055.00	62,054.00	0.00	62,054.00	-13.9%
Interest		8660	1,932,000.00	195,449.00	2,127,449.00	1,500,000.00	90,000.00	1,590,000.00	-25.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	306,797.00	20,478,988.00	20,785,785.00	160,000.00	12,963,408.00	13,123,408.00	-36.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,250.00	0.00	1,250.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	4,511,743.00	4,511,743.00	0.00	436,127.00	436,127.00	-90.3%
All Other Local Revenue		8699	973,363.00	6,445,708.00	7,419,071.00	554,247.00	3,122,092.00	3,676,339.00	-50.4%
Tuition		8710	105,550.00	200,000.00	305,550.00	105,550.00	200,000.00	305,550.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,391,015.00	31,831,888.00	35,222,903.00	2,381,851.00	16,811,627.00	19,193,478.00	-45.5%
TOTAL, REVENUES			32,585,861.00	52,330,873.00	84,916,734.00	32,259,884.00	36,578,524.00	68,838,408.00	-18.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	844,570.00	5,790,375.00	6,634,945.00	779,010.00	5,357,810.00	6,136,820.00	-7.5%
Certificated Pupil Support Salaries		1200	361,753.00	2,895,112.00	3,256,865.00	479,335.00	2,288,858.00	2,768,193.00	-15.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,058,230.00	3,721,238.00	8,779,468.00	4,603,332.00	3,576,665.00	8,179,997.00	-6.8%
Other Certificated Salaries		1900	68,813.00	1,919,123.00	1,987,936.00	144,000.00	1,378,346.00	1,522,346.00	-23.4%
TOTAL, CERTIFICATED SALARIES			6,333,366.00	14,325,848.00	20,659,214.00	6,005,677.00	12,601,679.00	18,607,356.00	-9.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	58,416.00	3,041,772.00	3,100,188.00	50,510.00	2,149,508.00	2,200,018.00	-29.0%
Classified Support Salaries		2200	531,712.00	1,795,375.00	2,327,087.00	629,658.00	1,873,685.00	2,503,343.00	7.6%
Classified Supervisors' and Administrators' Salaries		2300	4,110,229.00	750,756.00	4,860,985.00	4,672,790.00	422,328.00	5,095,118.00	4.8%
Clerical, Technical and Office Salaries		2400	3,667,770.00	1,052,683.00	4,720,453.00	3,867,122.00	1,075,816.00	4,942,938.00	4.7%
Other Classified Salaries		2900	191,801.00	308,886.00	500,687.00	187,636.00	162,835.00	350,471.00	-30.0%
TOTAL, CLASSIFIED SALARIES			8,559,928.00	6,949,472.00	15,509,400.00	9,407,716.00	5,684,172.00	15,091,888.00	-2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,144,222.00	4,025,013.00	5,169,235.00	1,099,781.00	3,869,359.00	4,969,140.00	-3.9%
PERS		3201-3202	2,255,185.00	1,722,050.00	3,977,235.00	2,518,487.00	1,532,335.00	4,050,822.00	1.9%
OASDI/Medicare/Alternative		3301-3302	735,398.00	736,407.00	1,471,805.00	783,133.00	597,223.00	1,380,356.00	-6.2%
Health and Welfare Benefits		3401-3402	2,919,838.00	4,671,282.00	7,591,120.00	3,221,486.00	4,061,903.00	7,283,389.00	-4.1%
Unemployment Insurance		3501-3502	7,495.00	10,619.00	18,114.00	7,441.00	8,905.00	16,346.00	-9.8%
Workers' Compensation		3601-3602	256,069.00	350,464.00	606,533.00	253,785.00	301,786.00	555,571.00	-8.4%
OPEB, Allocated		3701-3702	150,859.00	242,762.00	393,621.00	141,658.00	181,866.00	323,524.00	-17.8%
OPEB, Active Employees		3751-3752	108,281.00	171,989.00	280,270.00	101,185.00	129,904.00	231,089.00	-17.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,577,347.00	11,930,586.00	19,507,933.00	8,126,956.00	10,683,281.00	18,810,237.00	-3.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,900.00	1,900.00	0.00	4,150.00	4,150.00	118.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies		4300	406,141.00	680,992.00	1,087,133.00	427,479.00	585,766.00	1,013,245.00	-6.8%
Noncapitalized Equipment		4400	142,512.00	277,905.00	420,417.00	160,399.00	334,341.00	494,740.00	17.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			548,653.00	960,797.00	1,509,450.00	587,878.00	924,257.00	1,512,135.00	0.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	841,998.00	841,998.00	0.00	732,639.00	732,639.00	-13.0%
Travel and Conferences		5200	500,134.00	938,815.00	1,438,949.00	481,401.00	676,522.00	1,157,923.00	-19.5%
Dues and Memberships		5300	189,859.00	4,473.00	194,332.00	192,925.00	800.00	193,725.00	-0.3%
Insurance		5400 - 5450	183,400.00	0.00	183,400.00	183,400.00	0.00	183,400.00	0.0%
Operations and Housekeeping Services		5500	623,409.00	11,500.00	634,909.00	629,060.00	7,500.00	636,560.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	370,469.00	181,196.00	551,665.00	362,122.00	250,792.00	612,914.00	11.1%
Transfers of Direct Costs		5710	(32,289.00)	28,332.00	(3,957.00)	(68,757.00)	64,800.00	(3,957.00)	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,024,953.00	8,629,812.00	13,654,765.00	4,775,138.00	8,374,167.00	13,149,305.00	-3.7%
Communications		5900	56,854.00	378,425.00	435,279.00	28,225.00	425,455.00	453,680.00	4.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,916,789.00	11,014,551.00	17,931,340.00	6,583,514.00	10,532,675.00	17,116,189.00	-4.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	650,000.00	650,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,355.00	97,314.00	157,669.00	64,695.00	35,753.00	100,448.00	-36.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,355.00	97,314.00	157,669.00	64,695.00	685,753.00	750,448.00	376.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	6,228,492.00	6,228,492.00	0.00	1,133,963.00	1,133,963.00	-81.8%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	58,561.00	0.00	58,561.00	51,791.00	0.00	51,791.00	-11.6%
Other Debt Service - Principal		7439	304,959.00	0.00	304,959.00	311,730.00	0.00	311,730.00	2.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,363,520.00	6,228,492.00	9,592,012.00	3,363,521.00	1,133,963.00	4,497,484.00	-53.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,254,057.00)	3,744,174.00	(509,883.00)	(3,952,872.00)	3,409,112.00	(543,760.00)	6.6%
Transfers of Indirect Costs - Interfund		7350	(127,665.00)	0.00	(127,665.00)	(123,409.00)	0.00	(123,409.00)	-3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,381,722.00)	3,744,174.00	(637,548.00)	(4,076,281.00)	3,409,112.00	(667,169.00)	4.6%
TOTAL, EXPENDITURES			28,978,236.00	55,251,234.00	84,229,470.00	30,063,676.00	45,654,892.00	75,718,568.00	-10.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	379,655.00	0.00	379,655.00	92,981.00	0.00	92,981.00	-75.5%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			379,655.00	0.00	379,655.00	92,981.00	0.00	92,981.00	-75.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,408,783.00)	1,408,783.00	0.00	(1,263,532.00)	1,263,532.00	0.00	0.0%
Contributions from Restricted Revenues		8990	11,000.00	42,536.00	53,536.00	11,000.00	40,253.00	51,253.00	-4.3%
(e) TOTAL, CONTRIBUTIONS			(1,397,783.00)	1,451,319.00	53,536.00	(1,252,532.00)	1,303,785.00	51,253.00	-4.3%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,777,438.00)	1,451,319.00	(326,119.00)	(1,345,513.00)	1,303,785.00	(41,728.00)	-87.2%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	28,969,413.00	0.00	28,969,413.00	29,710,688.00	0.00	29,710,688.00	2.6%
2) Federal Revenue		8100-8299	0.00	3,878,258.00	3,878,258.00	0.00	3,331,246.00	3,331,246.00	-14.1%
3) Other State Revenue		8300-8599	225,433.00	16,620,727.00	16,846,160.00	167,345.00	16,435,651.00	16,602,996.00	-1.4%
4) Other Local Revenue		8600-8799	3,391,015.00	31,831,888.00	35,222,903.00	2,381,851.00	16,811,627.00	19,193,478.00	-45.5%
5) TOTAL, REVENUES			32,585,861.00	52,330,873.00	84,916,734.00	32,259,884.00	36,578,524.00	68,838,408.00	-18.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,487,786.00	17,718,526.00	19,206,312.00	1,317,294.00	15,011,439.00	16,328,733.00	-15.0%
2) Instruction - Related Services	2000-2999		7,699,851.00	12,874,719.00	20,574,570.00	8,557,677.00	11,548,015.00	20,105,692.00	-2.3%
3) Pupil Services	3000-3999		1,248,816.00	11,328,137.00	12,576,953.00	1,493,863.00	9,983,086.00	11,476,949.00	-8.7%
4) Ancillary Services	4000-4999		41,472.00	0.00	41,472.00	36,050.00	0.00	36,050.00	-13.1%
5) Community Services	5000-5999		0.00	777,955.00	777,955.00	0.00	1,085,936.00	1,085,936.00	39.6%
6) Enterprise	6000-6999		0.00	15,402.00	15,402.00	0.00	15,402.00	15,402.00	0.0%
7) General Administration	7000-7999		13,115,733.00	5,656,142.00	18,771,875.00	13,147,277.00	5,524,957.00	18,672,234.00	-0.5%
8) Plant Services	8000-8999		2,021,058.00	651,861.00	2,672,919.00	2,147,994.00	1,352,094.00	3,500,088.00	30.9%
9) Other Outgo	9000-9999	Except 7600-7699	3,363,520.00	6,228,492.00	9,592,012.00	3,363,521.00	1,133,963.00	4,497,484.00	-53.1%
10) TOTAL, EXPENDITURES			28,978,236.00	55,251,234.00	84,229,470.00	30,063,676.00	45,654,892.00	75,718,568.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,607,625.00	(2,920,361.00)	687,264.00	2,196,208.00	(9,076,368.00)	(6,880,160.00)	-1,101.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	379,655.00	0.00	379,655.00	92,981.00	0.00	92,981.00	-75.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,397,783.00)	1,451,319.00	53,536.00	(1,252,532.00)	1,303,785.00	51,253.00	-4.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,777,438.00)	1,451,319.00	(326,119.00)	(1,345,513.00)	1,303,785.00	(41,728.00)	-87.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,830,187.00	(1,469,042.00)	361,145.00	850,695.00	(7,772,583.00)	(6,921,888.00)	-2,016.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,814,961.00	23,187,870.00	67,002,831.00	45,645,148.00	21,718,828.00	67,363,976.00	0.5%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,814,961.00	23,187,870.00	67,002,831.00	45,645,148.00	21,718,828.00	67,363,976.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,814,961.00	23,187,870.00	67,002,831.00	45,645,148.00	21,718,828.00	67,363,976.00	0.5%
2) Ending Balance, June 30 (E + F1e)			45,645,148.00	21,718,828.00	67,363,976.00	46,495,843.00	13,946,245.00	60,442,088.00	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	141,303.58	71,672.74	212,976.32	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	21,647,155.26	21,647,155.26	0.00	13,946,245.00	13,946,245.00	-35.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	31,786,181.42	0.00	31,786,181.42	34,195,707.00	0.00	34,195,707.00	7.6%
Alternative Education	0000	9780	*2,788,213.00*		*2,788,213.00*			*0.00*	
Differentiated Assistance	0000	9780	*2,971,127.00*		*2,971,127.00*			*0.00*	
Equitable Education Services/Teaching and Learning	0000	9780	*154,627.00*		*154,627.00*			*0.00*	
Special Education	0000	9780	*299,392.00*		*299,392.00*			*0.00*	
NCSOE Scholarship	0000	9780	*1,000,000.00*		*1,000,000.00*			*0.00*	
Behavioral Health and Well-Being Bridge Funding to 2026-27	0000	9780	*1,500,000.00*		*1,500,000.00*			*0.00*	
School Culture & Partnerships	0000	9780	*500,000.00*		*500,000.00*			*0.00*	
STRS/PERS Pre-Funding	0000	9780	*3,000,000.00*		*3,000,000.00*			*0.00*	
SCOE Facilities Captial Outlay and Future Expansion	0000	9780	*2,700,000.00*		*2,700,000.00*			*0.00*	
Cash Flow Stabilization	0000	9780	*16,652,214.42*		*16,652,214.42*			*0.00*	
Alternative Education	0000	9780			*0.00*	*2,801,510.00*		*2,801,510.00*	
Differentiated Assistance	0000	9780			*0.00*	*2,260,639.00*		*2,260,639.00*	
Equitable Education Services/Teaching and Learning	0000	9780			*0.00*	*44,028.00*		*44,028.00*	
Special Education	0000	9780			*0.00*	*317,676.00*		*317,676.00*	
NCSOE Scholarship and Bridge Funding	0000	9780			*0.00*	*3,000,000.00*		*3,000,000.00*	

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Behavioral Health and Well-Being Bridge Funding to 2027-28	0000	9780			*0.00*	*2,500,000.00*		*2,500,000.00*	
STRS/PERS Pre-Funding	0000	9780			*0.00*	*3,000,000.00*		*3,000,000.00*	
SCOE Facilities Capital Outlay and Future Expansion	0000	9780			*0.00*	*2,700,000.00*		*2,700,000.00*	
Fall 2026 Adjustments	0000	9780			*0.00*	*3,000,000.00*		*3,000,000.00*	
Cash Flow Stabilization	0000	9780			*0.00*	*14,392,722.00*		*14,392,722.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,707,663.00	0.00	13,707,663.00	12,300,136.00	0.00	12,300,136.00	-10.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5810	Other Restricted Federal	5,331.00	5,331.00
6018	Student Support and Enrichment Block Grant	303,540.00	240,110.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	1,051,088.00	0.00
6266	Educator Effectiveness, FY 2021-22	95,240.23	2,204.00
6300	Lottery: Instructional Materials	170,377.00	136,387.00
6355	Direct Support Professional Training Program	95,308.00	0.00
6500	Special Education	331,249.00	286,857.00
6546	Mental Health-Related Services	20,327.00	20,327.00
6620	Reversing Opioid Overdoses	68,582.00	68,582.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	99,042.00	1.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	59,396.00	34,827.00
7311	Classified School Employee Professional Development Block Grant	16,680.00	16,680.00
7388	SB 117 COVID-19 LEA Response Funds	8,931.00	8,931.00
7399	LCFF Equity Multiplier	674,099.00	706,859.00
7412	A-G Access/Success Grant	75,000.00	0.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	1.00	1.00
7435	Learning Recovery Emergency Block Grant	55,472.00	0.00
7810	Other Restricted State	1,456,554.00	778,256.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,923,601.00	4,137,082.00
9010	Other Restricted Local	13,062,337.03	7,503,810.00
Total, Restricted Balance		21,647,155.26	13,946,245.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	271,170.00	251,112.00	-7.4%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			281,170.00	261,112.00	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	119,429.00	27,000.00	-77.4%
2) Classified Salaries		2000-2999	13,108.00	6,000.00	-54.2%
3) Employee Benefits		3000-3999	50,153.00	13,184.00	-73.7%
4) Books and Supplies		4000-4999	109,692.00	22,429.00	-79.6%
5) Services and Other Operating Expenditures		5000-5999	52,028.00	26,500.00	-49.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	121,636.00	151,636.00	24.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,829.00	4,363.00	-74.1%
9) TOTAL, EXPENDITURES			482,875.00	251,112.00	-48.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(201,705.00)	10,000.00	-105.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(201,705.00)	10,000.00	-105.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	235,316.00	33,611.00	-85.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			235,316.00	33,611.00	-85.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			235,316.00	33,611.00	-85.7%
2) Ending Balance, June 30 (E + F1e)			33,611.00	43,611.00	29.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,611.00	43,611.00	29.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	371,940.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,409.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			367,531.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	20.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			20.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			367,510.83		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	121,636.00	151,636.00	24.7%
Adult Education Program	6391	8590	141,693.00	91,635.00	-35.3%
All Other State Revenue	All Other	8590	7,841.00	7,841.00	0.0%
TOTAL, OTHER STATE REVENUE			271,170.00	251,112.00	-7.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			281,170.00	261,112.00	-7.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	12,000.00	12,000.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	107,429.00	15,000.00	-86.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			119,429.00	27,000.00	-77.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	13,108.00	6,000.00	-54.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,108.00	6,000.00	-54.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	36,345.00	10,133.00	-72.1%
PERS		3201-3202	3,552.00	1,644.00	-53.7%
OASDI/Medicare/Alternative		3301-3302	2,760.00	851.00	-69.2%
Health and Welfare Benefits		3401-3402	4,193.00	0.00	-100.0%
Unemployment Insurance		3501-3502	64.00	17.00	-73.4%
Workers' Compensation		3601-3602	2,619.00	539.00	-79.4%
OPEB, Allocated		3701-3702	360.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	260.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,153.00	13,184.00	-73.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	107,463.00	22,429.00	-79.1%
Noncapitalized Equipment		4400	2,229.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			109,692.00	22,429.00	-79.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	678.00	500.00	-26.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	945.00	1,000.00	5.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,405.00	25,000.00	-50.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,028.00	26,500.00	-49.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	121,636.00	151,636.00	24.7%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			121,636.00	151,636.00	24.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	16,829.00	4,363.00	-74.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,829.00	4,363.00	-74.1%
TOTAL, EXPENDITURES			482,875.00	251,112.00	-48.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	277,612.00	213,383.00	-23.1%
3) Other State Revenue		8300-8599	1,022,820.00	1,472,379.00	44.0%
4) Other Local Revenue		8600-8799	42,000.00	10,000.00	-76.2%
5) TOTAL, REVENUES			1,342,432.00	1,695,762.00	26.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	231,363.00	295,346.00	27.7%
3) Employee Benefits		3000-3999	163,733.00	220,800.00	34.9%
4) Books and Supplies		4000-4999	54,833.00	62,500.00	14.0%
5) Services and Other Operating Expenditures		5000-5999	742,960.00	1,002,338.00	34.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	110,836.00	119,046.00	7.4%
9) TOTAL, EXPENDITURES			1,303,725.00	1,700,030.00	30.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,707.00	(4,268.00)	-111.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,707.00	(4,268.00)	-111.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,273.00	56,980.00	211.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,273.00	56,980.00	211.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,273.00	56,980.00	211.8%
2) Ending Balance, June 30 (E + F1e)			56,980.00	52,712.00	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	56,980.00	52,712.00	-7.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,834,137.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,249.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	65,840.74		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,895,729.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,895,724.20		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	277,612.00	213,383.00	-23.1%
TOTAL, FEDERAL REVENUE			277,612.00	213,383.00	-23.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,022,820.00	1,472,379.00	44.0%
TOTAL, OTHER STATE REVENUE			1,022,820.00	1,472,379.00	44.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	12,000.00	10,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,000.00	10,000.00	-76.2%
TOTAL, REVENUES			1,342,432.00	1,695,762.00	26.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	102,524.00	105,280.00	2.7%
Clerical, Technical and Office Salaries		2400	128,839.00	190,066.00	47.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			231,363.00	295,346.00	27.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	63,620.00	80,926.00	27.2%
OASDI/Medicare/Alternative		3301-3302	16,936.00	22,593.00	33.4%
Health and Welfare Benefits		3401-3402	74,145.00	92,923.00	25.3%
Unemployment Insurance		3501-3502	111.00	148.00	33.3%
Workers' Compensation		3601-3602	4,047.00	4,862.00	20.1%
OPEB, Allocated		3701-3702	2,847.00	4,550.00	59.8%
OPEB, Active Employees		3751-3752	2,027.00	3,250.00	60.3%
Other Employee Benefits		3901-3902	0.00	11,548.00	New
TOTAL, EMPLOYEE BENEFITS			163,733.00	220,800.00	34.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,878.00	22,500.00	-46.3%
Noncapitalized Equipment		4400	12,955.00	40,000.00	208.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			54,833.00	62,500.00	14.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	31,000.00	360,000.00	1,061.3%
Travel and Conferences		5200	25,363.00	23,898.00	-5.8%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,726.00	9,000.00	-34.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	671,871.00	608,440.00	-9.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			742,960.00	1,002,338.00	34.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	110,836.00	119,046.00	7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,836.00	119,046.00	7.4%
TOTAL, EXPENDITURES			1,303,725.00	1,700,030.00	30.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,500.00	40,000.00	-29.2%
5) TOTAL, REVENUES			56,500.00	40,000.00	-29.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,500.00	40,000.00	-29.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,500.00	40,000.00	-29.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,895,358.00	1,951,858.00	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,895,358.00	1,951,858.00	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,895,358.00	1,951,858.00	3.0%
2) Ending Balance, June 30 (E + F1e)			1,951,858.00	1,991,858.00	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	1,951,858.00	1,991,858.00	2.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,978,486.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,982.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,951,504.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,951,504.07		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	56,500.00	40,000.00	-29.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,500.00	40,000.00	-29.2%
TOTAL, REVENUES			56,500.00	40,000.00	-29.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,000.00	30,000.00	-26.8%
5) TOTAL, REVENUES			41,000.00	30,000.00	-26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,000.00	30,000.00	-26.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	379,655.00	92,981.00	-75.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			379,655.00	92,981.00	-75.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			420,655.00	122,981.00	-70.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,885.00	1,843,540.00	29.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,422,885.00	1,843,540.00	29.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,422,885.00	1,843,540.00	29.6%
2) Ending Balance, June 30 (E + F1e)			1,843,540.00	1,966,521.00	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,843,540.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	1,966,521.00	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,481,284.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,788.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,463,496.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,463,496.15		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	41,000.00	30,000.00	-26.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,000.00	30,000.00	-26.8%
TOTAL, REVENUES			41,000.00	30,000.00	-26.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	379,655.00	92,981.00	-75.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			379,655.00	92,981.00	-75.5%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			379,655.00	92,981.00	-75.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	48,000.00	0.00	-100.0%
5) TOTAL, REVENUES			48,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,591,365.00	1,639,365.00	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,591,365.00	1,639,365.00	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,591,365.00	1,639,365.00	3.0%
2) Ending Balance, June 30 (E + F1e)			1,639,365.00	1,639,365.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,639,365.00	1,639,365.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,661,159.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(22,654.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,638,505.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,638,505.82		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	48,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,000.00	0.00	-100.0%
TOTAL, REVENUES			48,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400,000.00	300,000.00	-25.0%
5) TOTAL, REVENUES			400,000.00	300,000.00	-25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,035,000.00	5,000,000.00	-0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,035,000.00	5,000,000.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,635,000.00)	(4,700,000.00)	1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,635,000.00)	(4,700,000.00)	1.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,054,890.00	8,419,890.00	-35.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,054,890.00	8,419,890.00	-35.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,054,890.00	8,419,890.00	-35.5%
2) Ending Balance, June 30 (E + F1e)			8,419,890.00	3,719,890.00	-55.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,077,654.00	1,077,654.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,342,236.00	2,642,236.00	-64.0%
Workforce Housing Project	0000	9780	*5,000,000.00*		
SCOE Facilities Capital Outlay and Future Expansion	0000	9780	*2,342,236.00*		
SCO Facilities Capital Outlay and Future Expansion	0000	9780		*2,642,236.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,508,729.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(174,449.00)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,334,280.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,499.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,499.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			13,332,781.02		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	400,000.00	300,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400,000.00	300,000.00	-25.0%
TOTAL, REVENUES			400,000.00	300,000.00	-25.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,035,000.00	5,000,000.00	-0.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,035,000.00	5,000,000.00	-0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,035,000.00	5,000,000.00	-0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	64.59	64.59	64.59	52.67	52.67	52.67
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	35.24	35.24	35.24	31.33	31.33	31.33
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	99.83	99.83	99.83	84.00	84.00	84.00
2. District Funded County Program ADA						
a. County Community Schools	5.73	5.73	5.73	5.73	5.73	5.73
b. Special Education-Special Day Class	134.80	134.80	134.80	80.00	80.00	80.00
c. Special Education-NPS/LCI	11.91	11.91	11.91	15.20	15.20	15.20
d. Special Education Extended Year	14.10	14.10	14.10	14.28	14.28	14.28
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	166.54	166.54	166.54	115.21	115.21	115.21
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	266.37	266.37	266.37	199.21	199.21	199.21
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	60,550.28	60,550.28	60,550.28	60,550.28	60,550.28	60,550.28
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						