



Napa County Superintendent of Schools  
Barbara Nemko, Ph.D.

The trustees of the Napa County Board of Education provide leadership and advocacy in collaboration with the Napa County Office of Education, school districts and the community to strengthen the local education system and champion policies that enhance student achievement.

**Napa County Board of Education Trustees**

Don Huffman (Area 1) • Janna Waldinger (Area 2) • Sindy Biederman (Area 3) • Nadine Wade-Gravett (Area 4)  
Gerald Parrott (Area 5) • Jean Donaldson (Area 6) • Jennifer Kresge (Area 7) • Ernesto Villalvazo Diaz (Student)

---

**Napa County Board of Education  
Regular Meeting Agenda**

Tuesday, May 6, 2025, at 3:30 PM

Napa County Office of Education, 2121 Imola Avenue, Napa, CA 94559

<https://napacoe.zoom.us/j/85404848681>

*Members of the public may attend the meeting in-person or virtually.  
Please view Public Participation information below.*

**1. ORGANIZATION**

A. Call to Order

B. Flag Salute

C. Public Participation

Members of the public are invited to participate in person or can join by computer, tablet, smartphone, or telephone. Remote access can be achieved by following the instructions below:

**Join from PC, Mac, Linux, iOS or Android:**

You are invited to a Zoom webinar.

When: May 6, 2025 03:30 PM Pacific Time (US and Canada)

Topic: NCOE May 6 Board Meeting

Join from a PC, Mac, iPad, iPhone or Android device:

Please click the link below to join the webinar:

<https://napacoe.zoom.us/j/85404848681>

Or One tap mobile :

US: +16699006833,,85404848681# or +16694449171,,85404848681#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 669 444 9171 or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 309 205 3325 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 558 8656 or +1 646 931 3860 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224 1968

Webinar ID: 854 0484 8681

International numbers available: <https://napacoe.zoom.us/j/kFD1RNcZp>

- D. Welcome to Visitors
- E. Approval of Agenda
- F. Approval of Minutes – April 1, 2025
- G. Public Comment

Members of the public wishing to provide public comment must request to be called upon using one of the following options:

- i. using the chat feature on the web conference to send a request to meeting hosts, or
- ii. using the hand raising feature in the participant panel on the web conference, or hand raising if in-person attendance, or,
- iii. emailing a request to [jmccclure@napacoe.org](mailto:jmccclure@napacoe.org) or [smorris@napacoe.org](mailto:smorris@napacoe.org).

Comments by the Public for Items on the Agenda: Anyone may provide public comment to the Board in support of, or in opposition to, any item being presented to the Board for consideration on the agenda during the Board’s consideration of the item. Individuals shall be allowed up to three minutes for their presentation.

Comments by the Public for Items NOT on the Agenda: Suggestions, comments, and requests may be presented to the Board at this time, for items not on the agenda, on those subjects over which the Board has jurisdiction. Normally, the Board will take no action on any topic at this time. Individuals shall be allowed up to three minutes for their presentations.

## **2. PRESENTATIONS**

- A. Camille Creek Student of the Month, David Casillas (Nancy Dempsey, Director, Juvenile Court and Community Schools).
- B. SkillsUSA State Conference Update, Lori Gonzalez (Program Coordinator/Pathway Coach, College and Career Readiness).
- C. Wellness Coaches Grant and Resolution 2025-09 Mental Health Awareness Month – May 2025 (Jill Barnes, Director, Mental Health & Wellness and Julie McClure, Associate Superintendent).

## **3. CORRESPONDENCE, COMMUNICATONS, AND REPORTS**

The Superintendent and/or Board members may report miscellaneous items for information purposes.

#### **4. CONSENT AGENDA ITEMS**

Background information on these items is provided to the Board prior to the meeting. Action is taken by a common motion without discussion unless discussion of an item(s) is requested by a Board member(s).

- A. Temporary County Certificates: Education Code Section 44332 authorizes the issuance of Temporary County Certificates for the purpose of authorizing salary payments to employees whose credential applications are being processed. (Julie McClure, Associate Superintendent)
- B. Approval of Resolution 2025-08: Board Member Compensation. Napa County Board of Education Bylaw 9250(a) provides for compensation to its Board members for attending meetings. The Bylaw further provides for compensation for members who miss meetings of the Board while performing designated services for the county or absent because of illness, jury duty or a hardship deemed acceptable by the Board. (Julie McClure, Associate Superintendent)

#### **5. ACTION ITEMS**

- A. Resolution 2025-09 for Mental Health Awareness Month. The Board will be asked to approve Resolution 2025-09 Mental Health Awareness Month. (Julie McClure, Associate Superintendent)).
- B. Second Reading and Board Approval, Board Policy 5145.13 and County Regulation 5145.13 Response to Immigration Enforcement. The Board will be asked to approve Board Policy 5145.13 and County Regulation 5145.13 Response to Immigration Enforcement. (Julie McClure, Associate Superintendent).
- C. Board Approval Authorization to Award Bid for the Napa Early Learning Center Project. The Board will be asked to approve Authorization to Award Bid for the Napa Early Learning Center Project. (Josh Schultz, Deputy Superintendent).
- D. Board Approval Resolution 2025-10 in support of AmeriCorps and its ongoing impact on the Napa County Office of Education programs. The Board will be asked to approve Resolution 2025-10 in support of AmeriCorps and its ongoing impact on the Napa County Office of Education programs. (Julie McClure, Superintendent).

#### **6. SCHEDULED MATTER**

Discussion, review, and direction regarding:

- A. Possible motion of support of state and federal legislative updates and positions on legislation. (Gerry Parrott, Board Trustee)

#### **7. INFORMATION ITEMS**

- A. Personnel Activity Report: vacancies, listing of personnel appointments, terminations, transfers, etc. (Julie McClure, Associate Superintendent)
- B. Preliminary Budget 2025-2026 (Josh Schultz, Deputy Superintendent)
- C. Review of the 2024-25 Second Interim Financial Reports for Napa County School Districts (Josh Schultz, Deputy Superintendent)

D. Update new Administration's Executive Orders (Josh Schultz, Deputy Superintendent)

E. Update Staff Appreciation Luncheon, June 5, 2025 (Julie McClure, Associate Superintendent)

## **8. FUTURE AGENDA ITEMS**

## **9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION**

The regular meeting of the Napa County Board of Education will be held June 3, 2025.

## **10. ADJOURNMENT**

In compliance with the American with Disabilities Act, if special assistance is needed to participate in this meeting, contact the Napa County Office of Education (NCOE) at 253-6810. Notification forty-eight hours prior to the meeting will enable the NCOE to make reasonable arrangements to ensure accessibility to this meeting. I HEREBY CERTIFY THE AGENDA FOR THE STATED MEETING WAS POSTED ON THE NCOE WEBSITE AND IN NCOE'S DISPLAY CASE AT 2121 IMOLA AVENUE, NAPA, CA 94559, and the Napa Preschool site, Friday, May 2, 2025. Informational material is available for review at the NCOE.

Ellen Sitter, Recording Secretary

NCOE Board of Education

**MEETING OF THE NAPA COUNTY BOARD OF EDUCATION**  
**Tuesday, April 1, 2025**

**Members present**

Jean Donaldson, Janna Waldinger, Don Huffman, Sindy Biederman,  
Jennifer Kresge, Gerry Parrott, Nadine Wade-Gravett, Ernie Villalvazo Diaz

**1. ORGANIZATION**

**A. CALL TO ORDER**

President Waldinger called the meeting to order at 3:30 p.m.

**B. FLAG SALUTE**

The salute to the Flag was led by Nadine Wade-Gravett.

**C. PUBLIC PARTICIPATION**

President Waldinger reviewed the instructions for public participation via teleconference.

**D. WELCOME TO VISITORS**

Visitors were welcomed to the meeting.

**E. APPROVAL OF AGENDA**

On a motion by Mr. Huffman and a second by Mr. Parrott, the Agenda for the March 4, 2025 meeting was amended and approved, in accordance with Government Code 54954.2 Subdivision B.2, to include Item 5.D. County Delegate Assembly Run-off Ballot. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mrs. Kresge, Ms. Waldinger, Mr. Parrott, Mr. Huffman, Mrs. Wade-Gravett. Noes – None.

**F. APPROVAL OF MINUTES**

On a motion by Mrs. Biederman and a second by Mr. Donaldson, the Minutes from the regular meeting on February 4, 2025 were approved. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mrs. Kresge, Ms. Waldinger, Mr. Parrott, Mr. Huffman. Noes – None. Mrs. Wade-Gravett abstained.

**G.** Public comment was given.

**2. PRESENTATIONS**

- A. Angela Higdon, Assistant Principal, provided the Board with an update on the Camille Creek Internship Program and student opportunities. Ms. Higdon presented a video featuring students who are concluding their internships with our industry partners.
- B. Nancy Dempsey, Principal, recognized Camille Creek Student of the Month, Sophia Mendoza.

The Board paused briefly for photos and joined in celebrating the Camille Creek Student of the Month, Sophia Mendoza.

On a motion by Mr. Huffman and a second by Mrs. Kresge, the Board approved repositioning item 3. *Correspondence, Communications, and Reports* to precede Item 2.C. *American Canyon High School Decathletes*, to allow students time to arrive from American Canyon.

- C. Board Trustee, Sindy Biederman introduced the American Canyon High School Academic Decathlon team who presented on their achievement in winning the state competition and the extensive preparation that led to their success.

### **3. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS**

On a motion by Mr. Huffman and a second by Mrs. Kresge, the Board approved starting with Correspondence, Communications, and Reports prior to the American Canyon High School Decathletes presentation. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mrs. Kresge, Ms. Waldinger, Mr. Parrott, Mr. Huffman, Mrs. Wade-Gravett. Noes – None.

- Mr. Villalvazo Diaz updated the Board on Camille Creek events, including that students in the digital arts class have begun working on the yearbook, choosing “Aztec” as the theme. Mr. Villalvazo Diaz further reported that eight students received internships, and he is among the recipients for a construction and welding internship.
- Mr. Donaldson reported that the SpiritHorse fundraiser, sponsored by Napa Rotary, will be held on May 17 at the SpiritHorse Ranch in American Canyon.
- Mrs. Biederman reported on the Professional Learning Day at the NCOE on March 7.
- Mrs. Biederman reported that State Superintendent Tony Thurmond announced that 336 elementary schools have been selected for the 2025 California Distinguished Schools Program that recognizes two categories of exceptional schools: those closing the achievement gap and those demonstrating exceptional student performance. Donaldson Way Elementary was recognized for closing the achievement gap.
- Dr. Nemko reported on the League of Innovative Schools conference she recently attended in Pittsburgh, Pennsylvania. Dr. Nemko noted that the schools there have embraced the philosophy of Mr. Rogers, the children’s television host known for his message of kindness and emotional intelligence.
- Dr. Nemko reported on our involvement in the Dollywood Imagination Library which gifts books to every child in the county, birth to 5 years old. We hope to have a launch plan by the end of the school year.
- Ms. McClure reported on the Napa Early Learning Center project and how we are redesigning our facility to provide services to more infants and toddlers. Ms. McClure noted that we are with Child Start to expand care opportunities available to families. Ms. McClure reported that the Napa Early Learning Center will include over 15 different partner agencies to provide wraparound services to families.

- Ms. McClure reported on the California Serves grant that was awarded to NCOE. The grant creates a Napa County program for awarding students the State Seal of Civic Engagement if students demonstrate civic engagement.

The Board took a short break to celebrate the decathletes and the Camille Creek Student of the Month.

#### **4. CONSENT AGENDA ITEMS**

A. On a motion by Mr. Huffman and a second by Mrs. Biederman, the Board approved Consent Agenda Item 4.A. Temporary County Certificates. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mr. Parrott, Mrs. Wade-Gravett, Ms. Waldinger, Mrs. Kresge, Mr. Huffman. Noes – None.

B. No action was taken on Consent Agenda Item 4.B. (Board Member Compensation).

#### **5. ACTION ITEMS**

A. On a motion by Mr. Donaldson and a second by Mr. Parrott, the Board approved Resolution 2025-07 (Declaration of Need for Fully Qualified Educators) that will allow the Napa County Office of Education to ensure, in emergency situations, that all classrooms are fully staffed with qualified certificated personnel in accordance with Education Code 44258.9. Ayes - Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mrs. Wade-Gravett, Ms. Waldinger, Mrs. Kresge, Mr. Parrott, Mr. Huffman. Noes – None.

B. On a motion by Mr. Huffman and a second by Mrs. Kresge, the Board approved the recommendation of a 5 percent allowable increase for Board compensation under Education Code 1090. Ayes - Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mr. Parrott, Mr. Huffman. Noes – Mrs. Wade-Gravett.

C. On a motion by Mrs. Biederman and a second by Mrs. Wade-Gravett, the Board approved the new design for the Napa County Board of Education agenda. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Wade-Gravett, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mr. Parrott, Mr. Huffman. Noes – None.

#### **6. SCHEDULED MATTER**

Mr. Parrott summarized Assembly Bill 727 Student Safety and Senate Bill 1468 Ethnic Studies.

#### **7. INFORMATION ITEMS**

A. The Personnel Activity Report was presented.

B. Ms. McClure reviewed Board Policy 5145.13 and County Office Regulation 5145.13 Response to Immigration Enforcement and will bring it back to the Board for approval at the May meeting.

- C. Mr. Schultz reported no complaints for the Williams Uniform Complaints Procedures Quarterly Report.
- D. Mr. Schultz provided the Board with an update on the Public Disclosure of Collective Bargaining.
- E. Mr. Schultz summarized the new Administration's Executive Orders and what impact this may or may not have on the NCOE.
- F. Dr. Nemko asked Ellen Sitter to create a Doodle Poll with potential dates to help the Board select a date for the Staff Appreciation Luncheon.

**8. FUTURE AGENDA ITEMS:** Mental Health and Wellness Resolution; 2) Update on new Administration's Executive Orders; 3) Board Policy 5145.13 and County Regulations 5145.13 Response to Immigration Enforcement for approval; and, 4) Update on negotiations.

**9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION**

The next regular meeting of the Napa County Board of Education will be held Tuesday, May 6, 2025.

**10. ADJOURNMENT**

There being no further business, the meeting was adjourned at 5:56 p.m.

Respectfully submitted,  
Barbara Nemko, Secretary  
es

Approved \_\_\_\_\_ Date \_\_\_\_\_



# **MEETING OF THE NAPA COUNTY BOARD OF EDUCATION**

## **Tuesday, March 4, 2025**

### **Members present**

Jean Donaldson, Janna Waldinger, Don Huffman, Sindy Biederman,  
Jennifer Kresge, Gerry Parrott, Ernie Villalvazo Diaz

Absent: Nadine Wade-Gravett

## **1. ORGANIZATION**

### **A. CALL TO ORDER**

President Waldinger called the meeting to order at 3:30 p.m.

### **B. FLAG SALUTE**

The salute to the Flag was led by Don Huffman.

### **C. PUBLIC PARTICIPATION**

President Waldinger reviewed the instructions for public participation via teleconference.

### **D. WELCOME TO VISITORS**

Visitors were welcomed to the meeting.

### **E. APPROVAL OF AGENDA**

On a motion by Mrs. Kresge and a second by Mrs. Biederman, the Agenda for the March 4, 2025 meeting was approved. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mrs. Kresge, Ms. Waldinger, Mr. Parrott, Mr. Huffman. Noes – None.

### **F. APPROVAL OF MINUTES**

On a motion by Mr. Huffman and a second by Mrs. Kresge, the Minutes from the regular meeting on February 4, 2025 were approved. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mrs. Kresge, Ms. Waldinger, Mr. Huffman. Noes – None. Mr. Parrott abstained.

G. Public comment was given.

## **2. PRESENTATIONS**

A. NSO Lt. Ryan Woolworth, Napa Special Investigation Bureau, Human Trafficking, presented on human sex trafficking.

## **3. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS**

- Mr. Villalvazo Diaz updated the Board on Camille Creek events, including that students in the digital arts class have begun working on the yearbook, choosing "Aztec" as the theme. Mr. Villalvazo Diaz further reported that eight students received internships, and he is among the recipients for a construction and welding internship.

- Mr. Donaldson reported that he took part in a panel discussion at the gun violence and public safety forum at the United Women of Faith organized by the Methodist church. The topics discussed were school safety plans, immigration, and school curriculum.
- Mrs. Kresge invited the Board to attend a virtual learning series put on by ACCBE on Career Technical Education (CTE) on March 17. Mrs. Kresge asked Dr. Nemko to consider speaking at the series on CTE. Mrs. Kresge invited Mr. Villalvazo Diaz to contribute to the discussion on CTE.
- Mrs. Biederman reported on her visit on February 7 to Crossroads and Skyline Academy.
- Ms. Waldinger reported that she and Dr. Nemko attended the Napa Chamber Awards.
- Dr. Nemko provided an update on a long-term project she and Napa Valley College are pursuing, which involves a business advisor collaborating with a group of students to create a viable business plan that would ensure the financial sustainability of the program's culinary component.
- Jill Barnes, Director of Mental Health and Professional Learning, reported that she and Ron Eick, Program Manager, successfully obtained the approval from the Committee on Accreditation at the Commission on Teacher Credentialing for the administrative induction program.

The Board took a short break to celebrate Jill Barnes and Ron Eick's work in securing the Commission's approval for their program.

- Dr. Nemko shared that she joined the Mayacamas students on a field trip to the Steamfitters and Plumbers training center in Vacaville
- Dr. Nemko provided an update on Mayacamas Countywide Middle School regarding the teaching strategies being implemented, volunteer reading opportunities, and a new reward system designed to recognize students' academic achievements, particularly in math.
- Dr. Nemko shared that Dr. Lucy Edwards, Assistant Superintendent, chaired the CISC (Curriculum and Instruction Steering Committee) conference this year for county offices from all over the state.
- Dr. Nemko reported that Gillie Miller recently ran the Educating for Careers conference in Sacramento with 3,000 participants.
- Dr. Nemko reported that she participated in Legislation week in Sacramento to advocate for various legislative bills.

#### **4. CONSENT AGENDA ITEMS**

A. On a motion by Mrs. Kresge and a second by Mr. Parrott, the Board approved Consent Agenda Item 4.A. Temporary County Certificates. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mr. Parrott, Ms. Waldinger, Mrs. Kresge, Mr. Huffman. Noes – None.

B. On a motion by Mrs. Kresge and a second by Mr. Parrott, the Board approved Consent Agenda Item 4.B. Resolution 2025-05: Board Member Compensation (Board Member Nadine Wade-Gravett will not be compensated for the March 4, 2025 meeting as she was not in attendance). Ayes – Mr. Villalvazo Diaz, Mr.

Donaldson, Mrs. Biederman, Mr. Parrott, Ms. Waldinger, Mrs. Kresge, Mr. Huffman. *Noes – None.*

## **5. ACTION ITEMS**

- A. On a motion by Mr. Huffman and a second by Mrs. Kresge, the Board approved the Second Interim budget Report. *Ayes - Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mr. Parrott, Mr. Huffman. Noes – None.*
- B. Mr. Donaldson reported that the Personnel Standing Committee recommends a 2.5 percent salary increase for County Superintendent Barbara Nemko, retroactive to January 1, 2025. On a motion by Mrs. Kresge and a second by Mr. Parrott, the Board approved the Personnel Standing Committee's recommendations to increase the Superintendent's salary by 2.5% retroactive to January 1, 2025. *Ayes - Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mr. Parrott, Mr. Huffman. Noes – None.*
- C. On a motion by Mr. Huffman and a second by Mr. Donaldson, the Board nominated Sindy Biederman for CSBA's 2025 Regional County Delegate Assembly Candidate. *Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mr. Parrott, Mr. Huffman. Noes – None.*

## **6. SCHEDULED MATTER**

Mr. Parrott summarized Senate Resolution SR 17 on Teen Dating Violence Awareness and Prevention Month and Assembly Bill 666 (AB 666) Bigfoot Country designating Bigfoot as California's official state cryptid.

## **7. INFORMATION ITEMS**

- A. The Personnel Activity Report was presented.
- B. Ms. Waldinger reviewed the Board agenda redesign, which includes a purpose statement and listing of the trustees and their trustee areas.
- C. Ms. McClure updated the Board on the Immigration Enforcement matter in relation to efforts supporting and training student program staff. Ms. McClure noted that changes are being made to BP 5145.13, Immigration Enforcement, and it will be presented for a first reading at a future meeting.
- D. Ms. McClure summarized the new Administration's Executive Orders and what impact this may or may not have on the NCOE.
- E. Dr. Nemko reviewed the draft Legislative Agenda and requested that the Board submit their suggestions to her by March 7.
- F. Ms. McClure reported that the NCOE is preparing to initiate a new round of collective bargaining with both unions, NCFT and SEIU.

G. Kelly Bucy, Director, Fiscal Services, reviewed the 2024-25 first interim financial reports for Napa County School Districts.

**8. FUTURE AGENDA ITEMS:** 1) New design and format for the Board agenda; 2) Update on new Administration's Executive Orders; 3) Legislative Agenda for review; 4) Review ADA funding for education.

**9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION**

The next regular meeting of the Napa County Board of Education will be held Tuesday, April 1, 2025.

**10. ADJOURNMENT**

There being no further business, the meeting was adjourned at 6:18 p.m.

Respectfully submitted,  
Barbara Nemko, Secretary  
es

Approved \_\_\_\_\_ Date \_\_\_\_\_

# IGNITE

**YOUR POTENTIAL**

---

2024 - 2025



# 11 Elements of High Quality CTE

#### 4. Student Support and Student Leadership Development

## A. Career Technical Student Organizations (CTSO)

## B. CTSO Work Plan

### C. Leadership Activities Embedded Curriculum

## D. All Students Participate

## E. Special Population Students Aware

## F. Non-Traditional CTE Offerings



# SkillsUSA Success

- 48 students compete in regional competitions
- 35 students qualified for state competition
- 25 students competed at the state Conference
- 2 students attended as Courtesy Corp to assist with running the conference



# SkillsUSA State Competitions

- Outstanding Chapter
- Advertising Design
- Intro to Advertising Design
- Community Service
- Photography



# **SkillsUSA Regional Competitions**

- T-Shirt Design
- Promotional Bulletin
- First Aid-CPR
- 3-D Visualization and Animation

# SkillsUSA



# SkillsUSA Success

- 2 Chapter of Excellence Awards
  - Gold \$2500 - Vintage HS
  - Gold \$2500 - New Tech HS



# Chapter of Excellence Awards Banquet





## A large collection of personal care and household items, including boxes of tissues, bottles of lotion, tubes of cream, and packages of toothbrushes, arranged on a wooden surface. A blue gear-like object is visible in the top right corner.

## Workplace Skills – Teamwork

# Art Vending Machine - NTH

JEFFRIES GENERAL STORE - 1416 2nd St, Napa



Technical Skills – Computer and Technology Literacy



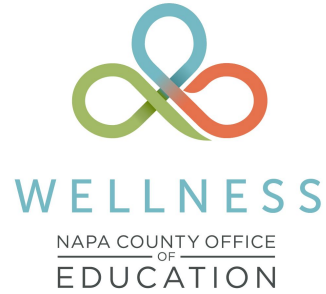
# Region 1 Advisor of the Year!



# State Advisor of the Year!







# Certified Wellness Coaches

*Napa County Board of Education*  
*5/6/2025*



# CERTIFIED WELLNESS COACH



## The CWC role is designed to...



increase **overall capacity** for children's behavioral health.



serve **vulnerable populations of children** where they are.



engage **directly with children and youth** through age 25.



build a **public behavioral health workforce** that better represents the diversity of California's children & youth.



fill **some of the workforce gaps** that exist today.



ensure the role is both a **desirable occupation** and a **stepping-stone to more advanced roles**.



# WELLNESS COACH ROLE

Minimum Education Level Required		Illustrative Behavioral Health Lattice with Example Behavioral Health Roles			
Supervised Professional	Certificate	Other non-BH roles	Community health worker	Peer support	SUD counselor
	Associates	Certified Wellness Coach I			
	Bachelors	Certified Wellness Coach II	Social worker		
	Masters	School counselor, school psychologist, social worker, or individuals working towards licensure (incl. PPS)			
Independent Practitioner	Licensure	Licensed clinicians, school nurse, educational psychologists (incl. PPS)			
	PhD	Psychologist (incl. PPS)			
	MD	Psychiatrist, primary care providers			

## Behavioral Health Career Lattice

### Select Observations

- The Certified Wellness Coach role is designed to be an additional opportunity in the lattice, **bridging the gap between roles** with minimum to no training to Master's-level training.
- The Certified Wellness Coach role **offers employment and training to those that want to advance their careers** to higher levels of the career lattice.

# WELLNESS COACH ROLE

## Services and Competencies of the Certified Wellness Coach

<b>Services</b> <i>Activities core to the Certified Wellness Coach roles</i>	1	Wellness promotion and education
	2	Screening
	3	Care coordination and extension
	4	Individual support
	5	Group support
	6	Crisis referral
<b>Additional Competencies</b> <i>Demonstrated areas of knowledge to be evaluated against during field experience</i>	7	Cultural responsiveness, humility, and mitigating implicit bias
	8	Professionalism, ethics, and legal mandates
	9	Communication
	10	Operating in role and different environments

**NCOE applied as a county consortium for the CWC Employer Grant with districts & CBOs**



March 2024

July 2024

Sept 2024

May 2025

**Agreement signed:**

- 12 CWC-I
- 7 CWC-II
- Supervision Support

**County Community of Practice**

**CLINICAL BUDDY**

**CWC Supervision Support**

**HCAI awards NCOE Consortium \$1.7 M in grant funds**



**Recurring consortium meetings.**



**Employers recruit, hire, onboard positions.**





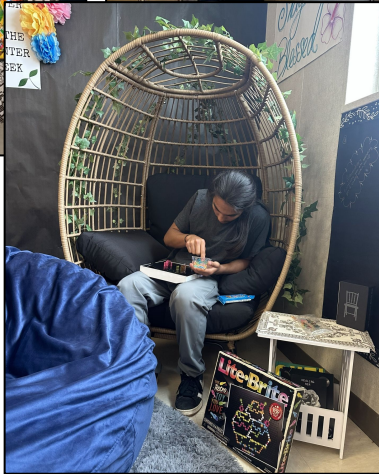
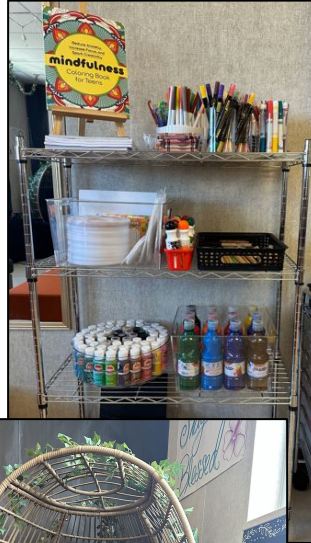
# NCOE CERTIFIED WELLNESS COACH



Camille Creek  
**COMMUNITY SCHOOL**



Nick Otto | Napa Register



**Certified  
Wellness Coach II**

*Yolanda Ayala*

ncoe   
EARLY LEARNING SERVICES

**Certified Wellness  
Coach I**

**In Process of Hiring**

- Provide direct services
- Hub for families, caregivers
- Liaison for community partners co-located on site
- Strategic partner for staff



# MENTAL HEALTH RESOLUTION



**NAPA COUNTY**

Health & Human  
Services Agency



# MENTAL HEALTH RESOLUTION

## 2023-2024 Survey

**36%**  
of 7th graders

**41%**  
of 11th graders

***felt chronically sad  
or hopeless***



Napa County high  
school students  
had seriously  
considered  
attempting suicide

**16%**

CALIFORNIA  
*healthy kids*  
SURVEY







**THANK YOU!**

**NAPA COUNTY OFFICE OF EDUCATION**  
**Barbara Nemko, Ph.D.**

**Item 4-A**  
**May 6, 2025**

**TITLE:**

Temporary County Certificates

**HISTORY:**

Education Code Section 44332 authorizes the issuance of Temporary County Certificates for the purpose of authorizing salary payments to certificated employees whose credential applications are being processed. The applicant must make a statement under oath that he or she has duly filed an application for a credential and that to the best of his or her knowledge no reason exists why a certificate should not be issued.

**CURRENT PROPOSAL:**

Consider approval of Temporary County Certificates. Such a certificate shall be valid for not more than one calendar year from the date of issuance. In no event shall a Temporary Certificate be valid beyond the time that the commission either issues or denies the originally requested credential or permit. Therefore, it is necessary to process these certificates in a timely manner. This authorization extends to all public-school districts under the Napa County Office of Education jurisdiction.

**FUNDING SOURCE:**

Not Applicable

**RECOMMENDATION:**

It is recommended that the Napa County Board of Education approve the issuance of the Temporary County Certificates presented at this May 6, **2025**, meeting.

**Prepared by:** Sarah White, Credentials Analyst  
**4/30/2025**

**NAPA COUNTY OFFICE OF EDUCATION**  
**Barbara Nemko Ph.D.**

TO: **Napa County Board of Education**  
FROM: **Sarah White, Credentials Analyst**

DATE: **May 6, 2025**  
**Item 4-A**

**NAPA COUNTY OFFICE OF EDUCATION**

<b><u>NAME</u></b>	<b><u>TYPE</u></b>	<b><u>DOJ</u></b> <b><u>CLEARED</u></b>
--------------------	--------------------	--

**NAPA VALLEY UNIFIED SCHOOL DISTRICT**

<b><u>NAME</u></b>	<b><u>TYPE</u></b>	<b><u>DOJ</u></b> <b><u>CLEARED</u></b>
--------------------	--------------------	--

**Napa County Office of Education  
Barbara Nemko, Ph.D., Superintendent**

**RESOLUTION IN SUPPORT OF Mental Health Awareness Month – May 2025**

**NAPA COUNTY BOARD OF EDUCATION  
RESOLUTION No 2025-09**

**Mental Health Awareness Month - May 2025**

**WHEREAS**, each May we raise awareness about the importance of mental health and its impact on the well-being of the Napa County community, including children, adults, and families; and

**WHEREAS**, mental health challenges are one of the most common health conditions in California, affecting at least two in five adults and children, impacting both the person experiencing mental health challenges and those persons who care and love the person facing the challenges; and

**WHEREAS**, from July 1, 2024, to April 7, 2025, 7,633 students in Napa County received universal mental health screening funded by the Behavioral Health Student Services Act (BHSSA) through a partnership between the Napa County Office of Education (NCOE) and Napa Health and Human Services Agency's Behavioral Health Division; and

**WHEREAS**, Napa County Health & Human Services Agency's Behavioral Health Division served over 1,663 unique clients in Fiscal Year 2023-2024, ensuring those served received high-quality mental health services; and

**WHEREAS**, it is critical that we create a community in Napa County wherein everyone feels comfortable seeking support and prioritizing their mental health and well-being; and

**WHEREAS**, we support the shared vision of a community in which anyone affected by mental illness can get the support and care they need to live a fulfilling life; and

**WHEREAS**, we encourage friends, relatives, neighbors, and all people in our community to learn the signs, support those who are struggling, and assist them in seeking services available.

**NOW, THEREFORE, BE IT PROCLAIMED**, that the Napa County Office of Education, State of California, on this 6<sup>th</sup> day of May 2025, does hereby proclaim May 2025 is Mental Health Awareness Month in Napa County. We call upon all members of the community, private businesses, non-profit groups, clubs, and associations, to be allies for individuals with

mental illness and take action to strengthen the mental health of our community. Above all, let us collectively ensure that all children and adults experiencing mental health challenges are treated with the compassion, respect, and understanding they deserve.

AYES:

NOES:

ABSTAIN:

ABSENT:

---

Jean Donaldson, Vice President  
Napa County Board of Education

---

Barbara Nemko, Ph.D.  
Napa County Superintendent of Schools

Napa County Office of Education  
Barbara Nemko, Ph.D., Superintendent

**Item: 5.B.**  
**May 6, 2025**  
**Board Meeting**

**TITLE:**

Board Approval Board Policy 5145.13 and County Office Regulation 5145.13 Response to Immigration Enforcement

**HISTORY:**

This new Board Policy addresses revised guidance from the California Attorney General related to responding to immigration enforcement in K-12 schools, including (1) the prohibition against seeking or requiring information or documents, to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members, (2) the prohibition against denying a student equal rights and opportunities or subjecting a student to unlawful discrimination, harassment, intimidation, or bullying on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status, (3) the prohibition against using resources and data to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination, (4) the requirement to notify parents/guardians about their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement, and (5) the requirement to report to the County Board of Education any requests for information or access to a school site by a law enforcement officer for the purpose of enforcing the immigration laws.

New County Office Regulation addresses revised guidance from the California Attorney General related to responding to immigration enforcement in K-12 schools, including the procedures to follow when (1) responding to requests for immigration-related information or documents, (2) responding to requests for access to students or school grounds by law enforcement office for immigration-related purposes, (3) responding to law enforcement offices on county office property for immigration-related purposes, and (4) responding to the detention or deportation of a student's parent/guardian.

**CURRENT PROPOSAL:**

Board Approval Board Policy 5145.13 and County Office Regulation 5145.13 Response to Immigration Enforcement.

**FUNDING SOURCE:**

n/a

**SPECIFIC RECOMMENDATION:**

It is recommended that the Board approve Board Policy 5145.13 and County Office Regulation 5145.13 Response to Immigration Enforcement.

**PREPARED BY:**

Julie McClure, Associate Superintendent

**County Board Policy 5145.13: Response To Immigration Enforcement**

**Status:** DRAFT

**Original Adopted Date:** 06/26/2018 | **Last Revised Date:** 01/05/2021

The County Board of Education is committed to the success of all students and believes that every school site should be a safe and welcoming place for all students and their families irrespective of their citizenship or immigration status.

Information or documents shall not be solicited or collected, and shall not be sought or required to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members. (Education Code 234.7)

In accordance with law, County Board Policy 0410 - Nondiscrimination in County Office Programs and Activities, and County Board Policy 5145.3 - Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities, nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the county office of education's (COE) programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status. (Education Code 200, 220, 234.1)

Resources and data collected by the COE shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)

Parents/guardians shall be notified regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement. (Education Code 234.7)

Staff shall be provided training regarding immigration issues, including information on responding to a request from a law enforcement officer to visit a school site or to have access to a student.

The County Superintendent of Schools or designee shall report to the County Board in a timely manner any requests for information or access to a school site by a law enforcement officer for the purpose of enforcing the immigration laws. Such notification shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

---



**County Office Regulation 5145.13: Response To Immigration Enforcement**

**Status:** DRAFT

**Original Adopted Date:** 06/26/2018 | **Last Revised Date:** 01/05/2021

**Responding to Requests for Immigration-Related Information or Documents**

Upon receiving any verbal or written request for information or documents related to a student's or family's immigration or citizenship status, the following shall occur:

1. Record or otherwise document the request and notify the County Superintendent of Schools or designee about the request
2. Provide the student's parent/guardian or, if the student is at least 18 years old, the student, with notice, a description of the request, and any documentation provided to the County Office of Education (COE) describing the request, unless prohibited by a court order, judicial subpoena/warrant, or in cases involving investigation of child abuse, neglect, or dependency

Information or documents related to a student's immigration or citizenship status shall not be disclosed to a law enforcement officer without consent by the parent/guardian or, if the student is at least 18 years old, by the student, a court order, or judicial subpoena/warrant. To obtain written consent, the release of student information shall include the following information:

1. The signature and signature date of the parent/guardian, or student if the student is at least 18 years old
2. A description of the records to be disclosed
3. The reason for the release of information
4. The parties or class of parties receiving the information
5. A copy of the records to be released, if requested by the parent/guardian or student

In accordance with law, parents/guardians shall annually be notified that the COE will not release student information to third parties for immigration enforcement purposes, unless the parent/guardian consents or as required to do so by a court order or judicial subpoena/warrant.

**Responding to Requests for Access to Students or School Grounds**

Parent/guardian consent or, if the student is at least 18 years old, the student's consent, must be received before the student is interviewed or searched by any law enforcement officer for immigration enforcement purposes, unless the officer presents a court order or a judicial warrant.

A student's parent/guardian shall be immediately notified when a law enforcement officer requests or is able to interview, search, detain, or otherwise interact with the student for immigration enforcement purposes, unless prohibited by a court order or a judicial warrant, or in cases involving investigations of child abuse, neglect, or dependency. (Education Code 48906)

A law enforcement officer who requests to enter COE property which is not open to all visitors shall be required to register similarly to all other visitors, except in cases where the officer states that exigent circumstances exist or as stated in a court order or judicial warrant. (Penal Code 627.2, 627.3)

As early as possible, the County Superintendent or designee shall be notified of any immigration enforcement-related request by a law enforcement officer for access to a student or to COE property, including service of lawful warrants, subpoenas, petitions, complaints, or other similar documents.

**Responding to Law Enforcement Officers on County Office Property**

The presence of any law enforcement officer on COE property for immigration enforcement purposes shall be

reported to on-site COE police and other appropriate administrators.

Unless a law enforcement officer declares that exigent circumstances exist and demands immediate access to the campus, the following actions shall be taken when such an officer is actually or imminently present on COE property for immigration enforcement purposes:

1. Advise the officer that before school personnel can respond to the officer's request, they must first receive notification and direction from the County Superintendent, school administrator, or designee, except under exigent circumstances that necessitate immediate action
2. Request to see and record or otherwise document the officer's credentials, including the officer's name and badge number, and the phone number of the officer's supervisor, and note or make a copy of all such information
3. Ask the officer for, and then record or otherwise document, the officer's reason for being on COE property
4. Request that the officer produce any documentation that authorizes the officer's school access, make copies of all such documentation, and retain at least one copy for COE records
5. Contact and consult with the COEs legal counsel or County Superintendent or designee
6. Follow the direction from the COEs legal counsel or County Superintendent or designee

If the officer declares that exigent circumstances exist and demands immediate access to the campus, the officer's orders shall be complied with and the County Superintendent or designee, and then the COEs legal counsel, shall be contacted immediately.

Regardless of whether the officer declares that exigent circumstances exist, no attempt to physically impede the officer shall be made, even if the officer appears to be acting outside the law or in excess of the officer's stated or documented authorization. If an officer enters the premises without consent, the officer's actions while on campus shall be documented but only to the extent that it does not impede the officer's actions.

After the officer leaves COE property, notes of all interactions with the officer shall be promptly written, including:

1. A list or copy of the officer's credentials and contact information, if known
2. The identity of all other COE staff known to have communicated with the officer
3. A description of the officer's request and activities
4. The type of documentation, such as a warrant or subpoena, that authorized the officer's request or actions, what was requested by the documentation, and whether the documentation was signed by a judge
5. Any response to the officer's request
6. Any further action taken by the officer
7. Copies of any documents presented by the officer

A copy of these notes and any associated documents collected from the officer shall be promptly provided to the COEs legal counsel or other official designated by the County Superintendent.

The COEs legal counsel or the County Superintendent or designee shall submit a timely report to the County Board of Education regarding the officer's requests and actions and the COEs response. (Education Code 234.7)

The Bureau of Children's Justice in the California Department of Justice (BCJ@doj.ca.gov) shall be emailed regarding any attempt by a law enforcement officer to access a school site or a student for immigration enforcement purposes.

### **Responding to the Detention or Deportation of Student's Parent/Guardian**

Parents/guardians shall be encouraged to update their emergency contact information as needed at any time. Parents/guardians shall be notified that the COE will only use information provided on the emergency cards in

response to specific emergency situations and not for any other purpose.

All students and families may be encouraged to learn their emergency phone numbers and be aware of the location of important documentation, including birth certificates, passports, social security cards, physicians' contact information, medication lists, lists of allergies, and other such information that would allow the students and families to be prepared in the event that a student's parent/guardian is detained or deported.

In the event that a student's parent/guardian is detained or deported, the student may be released to the person(s) designated in the student's emergency contact information or to any individual who presents a caregiver's authorization affidavit on behalf of the student. Child protective services may only be contacted if arrangements for the timely care of the student by the person(s) designated in the emergency contact information maintained by the school or identified on a caregiver's authorization affidavit are not made.

A student or the student's family members may be referred to other resources for assistance, including, but not limited to, an U.S. Immigrant and Customs Enforcement detainee locator, legal assistance, or the consulate or embassy of the parent/guardian's country of origin.

---

Item 5.C. – Authorization to Award Bid for the  
Napa Early Learning Center Project

*will be sent under separate cover*

## **NAPA COUNTY OFFICE OF EDUCATION**

### **RESOLUTION NO. 2025-10**

#### **A RESOLUTION IN SUPPORT OF AMERICORPS AND ITS ONGOING IMPACT THROUGH NAPA COUNTY OFFICE OF EDUCATION PROGRAMS**

**WHEREAS**, the federal Department of Government Efficiency (DOGE) ordered the termination of \$400 million in grants distributed nationally by AmeriCorps, which included the abrupt termination of all the AmeriCorps programs in California, including the AmeriCorps programs run by the Napa County Office of Education (NCOE); and

**WHEREAS**, this federal action resulted in 92 NCOE AmeriCorps members losing not only their positions and the very modest living allowance and benefits promised, but also the opportunity to serve their country through national service; and

**WHEREAS**, since 1998, the Napa County Office of Education (NCOE) staff have proudly partnered with AmeriCorps to administer programs that engage individuals in service to address critical needs in our schools and communities; and

**WHEREAS**, over the past 27 years, NCOE's AmeriCorps programs have included thousands of dedicated citizens who have contributed meaningful service to children, families, and community organizations; and

**WHEREAS**, the AmeriCorps Expanded Learning program has engaged 1,387 members who mentored and tutored 8,736 students, developing long-term, trusting relationships with students that support social and academic development; and

**WHEREAS**, the Volunteer Infrastructure Project (VIP) has deployed 1,720 AmeriCorps members to build capacity across 650 nonprofit agencies in 19 counties, successfully recruiting over 260,000 volunteers to strengthen local communities; and

**WHEREAS**, the newest AmeriCorps initiative, Neighbor to Neighbor, launched earlier this year, has already included 25 members and recruited 2,400 volunteers to serve urgent community needs; and

**WHEREAS**, the Volunteer Infrastructure Training Academy included 43 participants across 30 agencies in 12 counties to build organizational volunteer capacity; and

**WHEREAS**, AmeriCorps alumni from these programs continue to provide valuable contributions to their communities, with 73% working in education, 42% in nonprofit organizations, and 39% in public service since completing their service; and

**WHEREAS**, 43% of former EXL members have worked as teachers, and alumni regularly demonstrate continued commitment to civic engagement and public service; and

**WHEREAS**, 93% of alumni report that service remains an important part of their lives, with testimonials emphasizing the enduring impact of AmeriCorps on their personal and professional development, including enhanced resilience, leadership, and community-oriented values; and

**WHEREAS**, AmeriCorps service through NCOE has not only enriched the lives of those served but has also empowered the members themselves, equipping them with the skills, experience, and civic motivation to continue contributing to their communities in meaningful ways; and

**WHEREAS**, through the essential and extraordinary contributions of its members, alumni, and partner organizations, AmeriCorps has advanced the wellbeing of our students, families, and communities; and

**NOW, THEREFORE, BE IT RESOLVED** that the Napa County Office of Education hereby expresses its strong opposition to the abrupt termination of these impactful programs and urges lawmakers to prioritize these essential services and call for its immediate reinstatement and full funding in future years.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2025.

**[Signature line]**

Superintendent

Napa County Office of Education

**[Signature line]**

Board Vice President

Napa County Office of Education

NAPA COUNTY OFFICE OF EDUCATION  
Barbara Nemko, Ph.D., Superintendent

April 2025 TO: Napa County Board of Education

DATE: May 6,

FROM: John Zikmund, Human Resources  
Activity

RE: Personnel

BOARD ITEM: 7A

NEW CERTIFICATED EMPLOYEE

Mary Wallace – Instructional Coach Coordinator, Early Childhood Services

NEW CLASSIFIED EMPLOYEE

Maria Balderas – Early Childhood Education Assistant, Early Childhood Services

Maria Esparza – Human Resources Assistant, Human Resources

Wei-Bing Chen – Assistant Director of Evaluations, RPDC

CHANGE IN ASSIGNMENT

Sujey Uribe – Retirement/Payroll Specialist, Fiscal Services to Human Resources Technician, Human Resources

RESIGNATION

Jasmine Cervantes Casillas – Early Childhood Education Assistant, Early Childhood Services

Karina Velazquez – Speech Therapist, Early Childhood Services

RETIREMENT ANNOUNCEMENTS

Patty Salcedo – Director of Data Resources, RPDC

TERMINATION

None

LAYOFF/NON-REELECTS/TEMPORARY RELEASE NOTICES

Barbara Thorsen – Director of National Service, Community Programs

Lindsey Estes - Program Coordinator II, Community Programs

Alejandro Tinajero - Program Coordinator II, Community Programs

Laura Gilbert – Program Planner, Community Programs

Abbey Gordon – Program Manager, Community Programs

Aeryn Jungerman – Program Coordinator II, Community Programs

Katherine Pineda – Site Coordinator, Community Programs

Ruchita Bedi – Business Process Analyst, Community Programs

POSITION VACANCIES

Early Childhood Special Education Teacher– Early Childhood Services

Speech Therapist - Early Childhood Services

Early Childhood Education Assistant – Early Childhood Services

Jr. Technology Infrastructure Analyst, Information Technology

Napa County Office of Education  
Barbara Nemko, Ph.D., Superintendent

Item: 7.B.  
May 6, 2025  
Board Meeting

**TITLE:**

Presentation of the Preliminary 2025-26 Budget

**HISTORY:**

Each year at this time, the preliminary budget is presented to the Board. The preliminary budget is a first glimpse of NCOE's anticipated revenues and expenditures for the coming fiscal year. Between now and June, staff will be adjusting the budget to reflect changes in ADA, health costs, the Governor's May revise budget, and ongoing internal efforts to appropriately and efficiently allocate resources. Given the dynamic nature of NCOE's programs, there are likely to be significant changes to the budget between now and the final presentation in June.

**CURRENT PROPOSAL:**

Information only

**FUNDING SOURCE:**

All NCOE Funds

**SPECIFIC RECOMMENDATION:**

Since this is a preliminary budget, no action is required. The purpose of this document is to keep the Board informed of the budget development. **This budget is for information only.**

**PREPARED BY:**

Joshua Schultz, Deputy Superintendent



# Napa County Office of Education

## 2025-26 Preliminary Budget Assumptions

### 2025-26 Unrestricted Budget

---

#### Total Unrestricted Revenue

- General Fund: \$14,066,345

#### LCFF Revenue Assumptions

- \$17,341,823 County P-2 property taxes
- \$1,450,300 Minimum state aid
- \$700,000 Differentiated Assistance
- \$15,094 EPA
- (\$6,821,666) Special education transfer set at 39.34%
- (\$3,714,226) SRAF transfer of excess property tax to fund county court system
- COLA: 2.03%
- ADA

	ADA	3-Year Rolling Average
2022-23 R-1	78.37	N/A
2023-24 P-A	71.40	95.75
2024-25 Est.	73.87	83.24
2025-26 Est.	73.87	75.47

#### Unrestricted Revenue Compared to 2024-25 Estimated Actuals

- (\$280,000) Frontline shared cost MOU with districts
- (\$52,000) Local donations and awards
- (\$40,000) Support contracts with districts

#### Unrestricted Expenditure Compared to 2024-25 Estimated Actuals

- \$308,000 SRAF Increase
- \$250,000 Decrease in indirect transfer into Fund 01
- \$122,000 Capital projects increase
- FTE – Unrestricted Budgets – All Funds

	Certificated FTE	Classified FTE
2023-24	8.28	43.34
2024-25	9.30	45.17
2025-26	8.65	44.34

## 2025-26 Restricted Budget

---

### Total Restricted Revenue

- General Fund: \$44,225,044
- Child Development: \$8,031,922
- Food Service: \$1,136,041

### Restricted Revenue Compared to 2024-25 Estimated Actuals

- \$795,000 Certified Wellness Coach award – Mental Health & PL
- \$461,000 Capacity Grant – Mental Health & PL
- \$450,000 Increased award – DR Access
- \$385,000 After School contract with NVUSD – Community Programs
- \$250,000 Increased award – SPP TAP
- (\$7,661,000) AmeriCorps carryover and new awards – Community Programs
- (\$1,500,000) Literacy funding carryover not yet budgeted – Continuous Improvement
- (\$1,200,000) CTE carryover not yet budgeted - CCR
- (\$951,000) ESSER Carryover – Community Programs
- (\$903,000) Student Behavioral Health awards – Mental Health & PL
- (\$700,000) Conservative estimates of carryover – Community Programs
- (\$417,000) IEEEP – ECS

### Restricted Expenditure Compared to 2024-25 Estimated Actuals

- All new and adjusted grants and contracts have expenditure budgets that match available revenue.
- Fund Balance one-time funds received in prior years in the amount of \$2,911,000 have been brought into expenditure budgets. This includes Infant Program, Student Enrichment Block Grant, Medi-Cal Billing, and others.
- Fund Balance not intended for expenditure in 2024-25 or not yet allocated, has been left in Fund Balance in the amount of \$402,838. This includes Student Support and Enrichment Block Grant and the COE Equity Multiplier.
- FTE – Restricted Budgets – All Funds

	Certificated FTE	Classified FTE
2023-24	78.03	145.59
2024-25	63.03	141.22
2025-26	62.88	133.12

# NAPA COUNTY OFFICE OF EDUCATION

**2025-26**

## Preliminary Budget, General Fund

	2024-25			2025-26		
	Estimated Actuals			Preliminary Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>						
LCFF/Property Tax	12,656,706	1,178,968	13,835,674	12,562,442	1,259,029	13,821,470
Federal Revenues	-	17,594,142	17,594,142	-	7,856,442	7,856,442
State Revenues	52,752	17,294,063	17,346,815	50,438	16,570,610	16,621,047
Local Revenues	1,356,888	19,368,293	20,725,180	901,096	17,205,224	18,106,320
<b>TOTAL REVENUES</b>	<b>14,066,345</b>	<b>55,435,465</b>	<b>69,501,811</b>	<b>13,513,976</b>	<b>42,891,304</b>	<b>56,405,280</b>
<b>EXPENSES</b>						
Certificated Salaries	1,363,512	3,886,077	5,249,589	1,329,051	3,796,331	5,125,382
Classified Salaries	4,766,244	18,954,008	23,720,251	4,980,532	15,137,189	20,117,720
Employee Benefits	2,358,599	6,152,220	8,510,819	2,367,701	5,506,315	7,874,016
Books & Supplies	567,762	3,560,977	4,128,739	601,908	3,491,516	4,093,424
Services & Operating Exp	3,117,588	21,167,176	24,284,764	2,863,286	15,582,977	18,446,263
Capital Outlay	208,038	532,222	740,260	330,500	215,000	545,500
Other Outgo	3,994,440	-	3,994,440	4,302,114	-	4,302,114
Direct/Indirect Support Costs	(4,595,992)	3,703,338	(892,654)	(4,345,486)	3,407,393	(938,093)
<b>TOTAL EXPENDITURES</b>	<b>11,780,191</b>	<b>57,956,017</b>	<b>69,736,208</b>	<b>12,429,605</b>	<b>47,136,721</b>	<b>59,566,326</b>
<b>Excess/Deficiency</b>	<b>2,286,154</b>	<b>(2,520,552)</b>	<b>(234,398)</b>	<b>1,084,371</b>	<b>(4,245,417)</b>	<b>(3,161,046)</b>
<b>OTHER FINANCING SOURCES/USES</b>						
Transfers In	8,255	-	8,255	-	-	-
Transfers Out	(707,493)	-	(707,493)	-	-	-
Contributions	(1,254,204)	1,254,204	-	(1,333,739)	1,333,739	-
<b>TOTAL OTHER FINANCING</b>	<b>(1,953,441)</b>	<b>1,254,204</b>	<b>(699,238)</b>	<b>(1,333,739)</b>	<b>1,333,739</b>	<b>-</b>
<b>NET INCREASE/DECREASE</b>	<b>332,713</b>	<b>(1,266,348)</b>	<b>(933,635)</b>	<b>(249,369)</b>	<b>(2,911,678)</b>	<b>(3,161,046)</b>
<b>FUND BALANCE</b>						
<b>Beginning Balance</b>	<b>10,700,925</b>	<b>4,580,864</b>	<b>15,281,790</b>	<b>11,033,638</b>	<b>3,314,516</b>	<b>14,348,154</b>
Adjustments		-	-		-	-
<b>ENDING BALANCE</b>	<b>11,033,638</b>	<b>3,314,516</b>	<b>14,348,154</b>	<b>10,784,270</b>	<b>402,838</b>	<b>11,187,108</b>
Components of Fund Balance						
Nonspendable	29,001	-	29,001	29,001	-	29,001
Restricted	65,075	3,314,516	3,379,591	-	402,838	402,838
Committed	-	-	-	-	-	-
Assigned: <i>Counterparty Risk</i>	8,344,751	-	8,344,751	8,622,893	-	8,622,893
Assigned: <i>Capital Projects</i>	-	-	-	-	-	-
Reserve for Economic Uncertainties 3%	2,594,812	-	2,594,812	2,132,376	-	2,132,376
<b>UNASSIGNED ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	12,656,705.83	1,178,968.34	13,835,674.17	12,562,441.95	1,259,028.53	13,821,470.48	-0.1%
2) Federal Revenue		8100-8299	0.00	17,594,141.52	17,594,141.52	0.00	7,856,442.38	7,856,442.38	-55.3%
3) Other State Revenue		8300-8599	52,751.51	17,294,062.99	17,346,814.50	50,437.71	16,570,609.64	16,621,047.35	-4.2%
4) Other Local Revenue		8600-8799	1,356,887.69	19,368,292.64	20,725,180.33	901,096.04	17,205,223.73	18,106,319.77	-12.6%
5) TOTAL, REVENUES			14,066,345.03	55,435,465.49	69,501,810.52	13,513,975.70	42,891,304.28	56,405,279.98	-18.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,363,512.27	3,886,076.74	5,249,589.01	1,329,051.03	3,796,330.70	5,125,381.73	-2.4%
2) Classified Salaries		2000-2999	4,766,243.76	18,954,007.57	23,720,251.33	4,980,531.55	15,137,188.87	20,117,720.42	-15.2%
3) Employee Benefits		3000-3999	2,358,599.04	6,152,219.97	8,510,819.01	2,367,700.87	5,506,315.08	7,874,015.95	-7.5%
4) Books and Supplies		4000-4999	567,761.93	3,560,977.34	4,128,739.27	601,908.02	3,491,516.34	4,093,424.36	-0.9%
5) Services and Other Operating Expenditures		5000-5999	3,117,588.28	21,167,175.90	24,284,764.18	2,863,285.73	15,582,977.43	18,446,263.16	-24.0%
6) Capital Outlay		6000-6999	208,038.49	532,221.53	740,260.02	330,500.00	215,000.00	545,500.00	-26.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,994,439.50	0.00	3,994,439.50	4,302,113.50	0.00	4,302,113.50	7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,595,992.33)	3,703,338.35	(892,653.98)	(4,345,485.64)	3,407,392.73	(938,092.91)	5.1%
9) TOTAL, EXPENDITURES			11,780,190.94	57,956,017.40	69,736,208.34	12,429,605.06	47,136,721.15	59,566,326.21	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,286,154.09	(2,520,551.91)	(234,397.82)	1,084,370.64	(4,245,416.87)	(3,161,046.23)	1,248.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	8,255.00	0.00	8,255.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	707,492.50	0.00	707,492.50	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,254,203.62)	1,254,203.62	0.00	(1,333,739.19)	1,333,739.19	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,953,441.12)	1,254,203.62	(699,237.50)	(1,333,739.19)	1,333,739.19	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			332,712.97	(1,266,348.29)	(933,635.32)	(249,368.55)	(2,911,677.68)	(3,161,046.23)	238.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,700,925.49	4,580,864.18	15,281,789.67	11,033,638.46	3,314,515.89	14,348,154.35	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			10,700,925.49	4,580,864.18	15,281,789.67	11,033,638.46	3,314,515.89	14,348,154.35	-6.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,700,925.49	4,580,864.18	15,281,789.67	11,033,638.46	3,314,515.89	14,348,154.35	-6.1%
2) Ending Balance, June 30 (E + F1e)			11,033,638.46	3,314,515.89	14,348,154.35	10,784,269.91	402,838.21	11,187,108.12	-22.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	29,000.59	0.00	29,000.59	29,000.59	0.00	29,000.59	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	65,074.88	0.00	65,074.88	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	3,314,515.89	3,314,515.89	0.00	402,838.21	402,838.21	-87.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,344,750.99	0.00	8,344,750.99	8,622,892.93	0.00	8,622,892.93	3.3%
Reserve for Counterparty Risk	0000	9780	8,344,750.99		8,344,750.99			0.00	
Reserve for Counterparty Risk	0000	9780			0.00	8,622,892.93		8,622,892.93	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,594,812.00	0.00	2,594,812.00	2,132,376.39	0.00	2,132,376.39	-17.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	18,856,437.06	(114,523.63)	18,741,913.43				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	29,000.59	0.00	29,000.59				
d) with Fiscal Agent/Trustee		9135	752,432.01	0.00	752,432.01				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	257,412.76	257,412.76				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	65,074.88	0.00	65,074.88				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			19,702,944.54	142,889.13	19,845,833.67				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	3,117,864.32	0.00	3,117,864.32				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			3,117,864.32	0.00	3,117,864.32				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			16,585,080.22	142,889.13	16,727,969.35				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	2,116,967.00	0.00	2,116,967.00	2,150,300.00	0.00	2,150,300.00	1.6%
Education Protection Account State Aid - Current Year		8012	18,742.00	0.00	18,742.00	16,331.15	0.00	16,331.15	-12.9%
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	45,258.00	0.00	45,258.00	45,258.00	0.00	45,258.00	0.0%
Timber Yield Tax		8022	.98	0.00	.98	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	16,451,557.00	0.00	16,451,557.00	16,327,211.00	0.00	16,327,211.00	-0.8%
Unsecured Roll Taxes		8042	538,636.00	0.00	538,636.00	538,636.00	0.00	538,636.00	0.0%
Prior Years' Taxes		8043	5,989.06	0.00	5,989.06	5,150.00	0.00	5,150.00	-14.0%
Supplemental Taxes		8044	301,221.99	0.00	301,221.99	301,222.00	0.00	301,222.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	9,799,096.00	0.00	9,799,096.00	9,807,451.00	0.00	9,807,451.00	0.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			29,277,468.03	0.00	29,277,468.03	29,191,559.15	0.00	29,191,559.15	-0.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(16,620,762.20)	1,178,968.34	(15,441,793.86)	(16,629,117.20)	1,259,028.53	(15,370,088.67)	-0.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,656,705.83	1,178,968.34	13,835,674.17	12,562,441.95	1,259,028.53	13,821,470.48	-0.1%
<b>FEDERAL REVENUE</b>									
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	3,912,426.63	3,912,426.63	0.00	4,021,313.44	4,021,313.44	2.8%
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		46,030.00	46,030.00		45,979.00	45,979.00	-0.1%
Title I, Part D, Local Delinquent Programs	3025	8290		269,816.64	269,816.64		152,117.00	152,117.00	-43.6%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		2,592,939.44	2,592,939.44		1,408,200.71	1,408,200.71	-45.7%
Career and Technical Education	3500-3599	8290		123,486.00	123,486.00		123,000.00	123,000.00	-0.4%
All Other Federal Revenue	All Other	8290	0.00	10,649,442.81	10,649,442.81	0.00	2,105,832.23	2,105,832.23	-80.2%
TOTAL, FEDERAL REVENUE			0.00	17,594,141.52	17,594,141.52	0.00	7,856,442.38	7,856,442.38	-55.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
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	1,619,779.15	1,619,779.15	0.00	1,619,779.15	1,619,779.15	0.0%
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	26,860.00	0.00	26,860.00	26,860.00	0.00	26,860.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	16,984.51	9,000.00	25,984.51	14,670.71	1,455.98	16,126.69	-37.9%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,413,006.37	2,413,006.37		2,353,006.37	2,353,006.37	-2.5%
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		263,611.00	263,611.00		193,055.50	193,055.50	-26.8%
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		1,959,055.28	1,959,055.28		2,182,316.00	2,182,316.00	11.4%
Arts and Music in Schools (Prop 28)	6770	8590		87,693.00	87,693.00		87,092.00	87,092.00	-0.7%
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	8,907.00	10,941,918.19	10,950,825.19	8,907.00	10,133,904.64	10,142,811.64	-7.4%



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			52,751.51	17,294,062.99	17,346,814.50	50,437.71	16,570,609.64	16,621,047.35	-4.2%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	351,033.48	0.00	351,033.48	376,500.00	0.00	376,500.00	7.3%
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	534,691.62	12,276,021.44	12,810,713.06	156,500.00	10,071,316.37	10,227,816.37	-20.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	4,913,999.40	4,913,999.40	0.00	5,708,424.80	5,708,424.80	16.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	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 Local Revenue		8699	471,162.59	2,178,271.80	2,649,434.39	368,096.04	1,425,482.56	1,793,578.60	-32.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,356,887.69	19,368,292.64	20,725,180.33	901,096.04	17,205,223.73	18,106,319.77	-12.6%
TOTAL, REVENUES			14,066,345.03	55,435,465.49	69,501,810.52	13,513,975.70	42,891,304.28	56,405,279.98	-18.8%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	668,434.57	1,052,142.27	1,720,576.84	606,626.50	1,210,887.35	1,817,513.85	5.6%
Certificated Pupil Support Salaries		1200	2,500.00	370,156.82	372,656.82	1,250.00	403,559.92	404,809.92	8.6%
Certificated Supervisors' and Administrators' Salaries		1300	692,577.70	2,463,777.65	3,156,355.35	721,174.53	2,181,883.43	2,903,057.96	-8.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,363,512.27	3,886,076.74	5,249,589.01	1,329,051.03	3,796,330.70	5,125,381.73	-2.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	152,553.93	8,888,508.53	9,041,062.46	158,503.34	6,714,967.54	6,873,470.88	-24.0%
Classified Support Salaries		2200	111,551.72	865,864.84	977,416.56	114,319.90	1,000,103.36	1,114,423.26	14.0%
Classified Supervisors' and Administrators' Salaries		2300	3,523,071.77	8,533,759.68	12,056,831.45	3,646,026.31	6,755,097.08	10,401,123.39	-13.7%
Clerical, Technical and Office Salaries		2400	972,775.34	665,874.52	1,638,649.86	1,061,682.00	639,931.05	1,701,613.05	3.8%
Other Classified Salaries		2900	6,291.00	0.00	6,291.00	0.00	27,089.84	27,089.84	330.6%
TOTAL, CLASSIFIED SALARIES			4,766,243.76	18,954,007.57	23,720,251.33	4,980,531.55	15,137,188.87	20,117,720.42	-15.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	227,977.45	1,325,245.41	1,553,222.86	222,245.58	1,285,739.16	1,507,984.74	-2.9%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	1,298,290.80	3,203,442.70	4,501,733.50	1,389,438.42	2,782,978.41	4,172,416.83	-7.3%
OASDI/Medicare/Alternative		3301-3302	87,280.44	549,753.86	637,034.30	89,451.27	507,471.29	596,922.56	-6.3%
Health and Welfare Benefits		3401-3402	264,128.71	412,646.96	676,775.67	337,209.31	357,179.27	694,388.58	2.6%
Unemployment Insurance		3501-3502	6,948.06	11,321.13	18,269.19	2,842.26	9,199.25	12,041.51	-34.1%
Workers' Compensation		3601-3602	117,280.51	435,376.78	552,657.29	118,850.06	353,848.32	472,698.38	-14.5%
OPEB, Allocated		3701-3702	288,667.14	0.00	288,667.14	139,691.28	0.00	139,691.28	-51.6%
OPEB, Active Employees		3751-3752	61,860.97	193,533.20	255,394.17	61,807.73	187,699.46	249,507.19	-2.3%
Other Employee Benefits		3901-3902	6,164.96	20,899.93	27,064.89	6,164.96	22,199.92	28,364.88	4.8%
TOTAL, EMPLOYEE BENEFITS			2,358,599.04	6,152,219.97	8,510,819.01	2,367,700.87	5,506,315.08	7,874,015.95	-7.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	8,274.23	8,274.23	4,000.00	0.00	4,000.00	-51.7%
Books and Other Reference Materials		4200	13,338.07	113,310.90	126,648.97	6,002.76	41,994.91	47,997.67	-62.1%
Materials and Supplies		4300	320,965.93	2,286,414.07	2,607,380.00	361,655.26	2,348,775.97	2,710,431.23	4.0%
Noncapitalized Equipment		4400	233,457.93	1,106,785.06	1,340,242.99	200,250.00	1,065,546.57	1,265,796.57	-5.6%
Food		4700	0.00	46,193.08	46,193.08	30,000.00	35,198.89	65,198.89	41.1%
TOTAL, BOOKS AND SUPPLIES			567,761.93	3,560,977.34	4,128,739.27	601,908.02	3,491,516.34	4,093,424.36	-0.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	184,372.93	12,705,835.08	12,890,208.01	117,800.00	8,157,512.06	8,275,312.06	-35.8%
Travel and Conferences		5200	225,152.80	843,814.43	1,068,967.23	190,585.42	1,084,680.52	1,275,265.94	19.3%
Dues and Memberships		5300	65,980.01	8,095.00	74,075.01	63,900.00	8,620.00	72,520.00	-2.1%
Insurance		5400 - 5450	246,600.00	0.00	246,600.00	245,000.00	0.00	245,000.00	-0.6%
Operations and Housekeeping Services		5500	231,500.00	33,037.33	264,537.33	239,000.00	45,000.00	284,000.00	7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	153,964.18	263,016.32	416,980.50	152,818.92	209,764.60	362,583.52	-13.0%
Transfers of Direct Costs		5710	(100,807.19)	120,643.86	19,836.67	(102,733.70)	102,983.70	250.00	-98.7%
Transfers of Direct Costs - Interfund		5750	(170,594.95)	0.00	(170,594.95)	(188,615.53)	0.00	(188,615.53)	10.6%
Professional/Consulting Services and Operating Expenditures		5800	2,054,344.94	7,138,873.48	9,193,218.42	1,867,342.05	5,910,227.40	7,777,569.45	-15.4%
Communications		5900	227,075.56	53,860.40	280,935.96	278,188.57	64,189.15	342,377.72	21.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,117,588.28	21,167,175.90	24,284,764.18	2,863,285.73	15,582,977.43	18,446,263.16	-24.0%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	57,407.86	128,332.77	185,740.63	150,000.00	0.00	150,000.00	-19.2%
Buildings and Improvements of Buildings		6200	100,323.14	15,000.00	115,323.14	110,000.00	15,000.00	125,000.00	8.4%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	50,307.49	388,888.76	439,196.25	70,500.00	200,000.00	270,500.00	-38.4%
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			208,038.49	532,221.53	740,260.02	330,500.00	215,000.00	545,500.00	-26.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7299	3,411,342.00	0.00	3,411,342.00	3,714,226.00	0.00	3,714,226.00	8.9%
Debt Service									
Debt Service - Interest		7438	328,097.50	0.00	328,097.50	317,887.50	0.00	317,887.50	-3.1%
Other Debt Service - Principal		7439	255,000.00	0.00	255,000.00	270,000.00	0.00	270,000.00	5.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,994,439.50	0.00	3,994,439.50	4,302,113.50	0.00	4,302,113.50	7.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(3,703,338.35)	3,703,338.35	0.00	(3,407,392.73)	3,407,392.73	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(892,653.98)	0.00	(892,653.98)	(938,092.91)	0.00	(938,092.91)	5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,595,992.33)	3,703,338.35	(892,653.98)	(4,345,485.64)	3,407,392.73	(938,092.91)	5.1%
TOTAL, EXPENDITURES			11,780,190.94	57,956,017.40	69,736,208.34	12,429,605.06	47,136,721.15	59,566,326.21	-14.6%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	8,255.00	0.00	8,255.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,255.00	0.00	8,255.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	690,000.00	0.00	690,000.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	9,237.50	0.00	9,237.50	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	8,255.00	0.00	8,255.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			707,492.50	0.00	707,492.50	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%

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) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,354,203.62)	1,354,203.62	0.00	(1,408,307.19)	1,408,307.19	0.00	0.0%
Contributions from Restricted Revenues		8990	100,000.00	(100,000.00)	0.00	74,568.00	(74,568.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,254,203.62)	1,254,203.62	0.00	(1,333,739.19)	1,333,739.19	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(1,953,441.12)	1,254,203.62	(699,237.50)	(1,333,739.19)	1,333,739.19	0.00	-100.0%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	12,656,705.83	1,178,968.34	13,835,674.17	12,562,441.95	1,259,028.53	13,821,470.48	-0.1%
2) Federal Revenue		8100-8299	0.00	17,594,141.52	17,594,141.52	0.00	7,856,442.38	7,856,442.38	-55.3%
3) Other State Revenue		8300-8599	52,751.51	17,294,062.99	17,346,814.50	50,437.71	16,570,609.64	16,621,047.35	-4.2%
4) Other Local Revenue		8600-8799	1,356,887.69	19,368,292.64	20,725,180.33	901,096.04	17,205,223.73	18,106,319.77	-12.6%
5) TOTAL, REVENUES			14,066,345.03	55,435,465.49	69,501,810.52	13,513,975.70	42,891,304.28	56,405,279.98	-18.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	1,287,848.51	22,436,335.52	23,724,184.03	1,359,251.86	15,725,630.26	17,084,882.12	-28.0%
2) Instruction - Related Services	2000-2999		1,575,384.17	28,424,002.42	29,999,386.59	1,698,684.45	24,029,156.30	25,727,840.75	-14.2%
3) Pupil Services	3000-3999		134,460.58	2,212,554.68	2,347,015.26	255,128.04	3,013,692.65	3,268,820.69	39.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	1,141.00	1,141.00	0.00	1,141.00	1,141.00	0.0%
7) General Administration	7000-7999		3,944,636.55	3,758,673.35	7,703,309.90	3,941,749.07	3,446,727.73	7,388,476.80	-4.1%
8) Plant Services	8000-8999		843,421.63	1,123,310.43	1,966,732.06	872,678.14	920,373.21	1,793,051.35	-8.8%
9) Other Outgo	9000-9999		3,994,439.50	0.00	3,994,439.50	4,302,113.50	0.00	4,302,113.50	7.7%
10) TOTAL, EXPENDITURES			11,780,190.94	57,956,017.40	69,736,208.34	12,429,605.06	47,136,721.15	59,566,326.21	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,286,154.09	(2,520,551.91)	(234,397.82)	1,084,370.64	(4,245,416.87)	(3,161,046.23)	1,248.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	8,255.00	0.00	8,255.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	707,492.50	0.00	707,492.50	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,254,203.62)	1,254,203.62	0.00	(1,333,739.19)	1,333,739.19	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,953,441.12)	1,254,203.62	(699,237.50)	(1,333,739.19)	1,333,739.19	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			332,712.97	(1,266,348.29)	(933,635.32)	(249,368.55)	(2,911,677.68)	(3,161,046.23)	238.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,700,925.49	4,580,864.18	15,281,789.67	11,033,638.46	3,314,515.89	14,348,154.35	-6.1%

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)	
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)			10,700,925.49	4,580,864.18	15,281,789.67	11,033,638.46	3,314,515.89	14,348,154.35	-6.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,700,925.49	4,580,864.18	15,281,789.67	11,033,638.46	3,314,515.89	14,348,154.35	-6.1%
2) Ending Balance, June 30 (E + F1e)			11,033,638.46	3,314,515.89	14,348,154.35	10,784,269.91	402,838.21	11,187,108.12	-22.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	29,000.59	0.00	29,000.59	29,000.59	0.00	29,000.59	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	65,074.88	0.00	65,074.88	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	3,314,515.89	3,314,515.89	0.00	402,838.21	402,838.21	-87.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,344,750.99	0.00	8,344,750.99	8,622,892.93	0.00	8,622,892.93	3.3%
Reserve for Counterparty Risk	0000	9780	8,344,750.99		8,344,750.99			0.00	
Reserve for Counterparty Risk	0000	9780			0.00	8,622,892.93		8,622,892.93	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,594,812.00	0.00	2,594,812.00	2,132,376.39	0.00	2,132,376.39	-17.8%
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
6018	Student Support and Enrichment Block Grant	268,130.00	212,838.21
6266	Educator Effectiveness, FY 2021-22	150,000.00	0.00
6383	Golden State Pathways Program	615,452.00	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,149,150.92	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	181,810.00	0.00
7399	LCFF Equity Multiplier	190,480.00	190,000.00
7810	Other Restricted State	27,635.57	0.00
9010	Other Restricted Local	731,857.40	0.00
Total, Restricted Balance		3,314,515.89	402,838.21

**NAPA COUNTY OFFICE OF EDUCATION**  
**Barbara Nemko, Ph.D., Superintendent**

To: Napa County Board of Education

Date: May 6, 2025

From: Joshua Schultz, Deputy Superintendent

7.C.

RE: District Second Interim Review

Review of the 2024-25 second interim financial reports for Napa County School Districts

**HISTORY:**

The Napa county superintendent is charged with fiscal oversight for all Napa County school districts. The fiscal oversight role includes approval/disapproval of district budgets, analysis of interim reports and feedback, review and analysis of collective bargaining agreement disclosures, review and analysis of non-voter-approved debt, and approval of Local Control and Accountability Plans (LCAPs).

The second interim financial report was due to the Napa County Office of Education (NCOE) on or before March 17, 2025, reflecting changes to the adopted budget through January 31, 2025, and including the District's certification of its financial status. No later than 75 days after January 31, 2025 (April 16, 2025), the county superintendent must report to the State Controller's Office (SCO) and Superintendent of Public Instruction (SPI) whether each district provided the required certification, the type of certification for each district, and whether NCOE has changed the district's certification.

Attached are the notification to SCO and SPI as well as letters to the school district boards reflecting feedback from NCOE regarding the second interim financial reports.

**SCHOOL DISTRICT CERTIFICATION:**

Calistoga Joint Unified:	<b>POSITIVE</b>
Howell Mountain Elementary:	<b>POSITIVE</b>
Napa Valley Unified:	<b>POSITIVE</b>
Pope Valley Union Elementary:	<b>POSITIVE</b>
St. Helena Unified:	<b>POSITIVE</b>

**NCOE CHANGE IN CERTIFICATION:**

None



**CALIFORNIA DEPARTMENT  
OF EDUCATION**

**TONY THURMOND**  
STATE SUPERINTENDENT OF  
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

**NOTICE OF INTERIM CERTIFICATIONS**

County Office of Education	Fiscal Year
Napa	2024-25

Check one:

- ☐ First Interim Report (October 31 closing period)  
Please submit this notice to the CDE by January 14<sup>th</sup>.<sup>1</sup> See below for addresses.
- ☒ Second Interim Report (January 31 closing period)  
Please submit this notice to the CDE by April 16<sup>th</sup>.<sup>1</sup> See below for addresses.

All of our school districts filed positive interim reports which were confirmed by the county superintendent. Exceptions to the above are as follows (add rows as necessary)<sup>2</sup>.

District Name	District Certification	County Certification (if different)	Operating Budget (whole numbers) <sup>3</sup>

DocuSigned by:

B2589DEC0A51432

4/15/2025

Signature of County Superintendent or Designee

Date

Joshua Schultz

jschultz@napacoe.org

(707) 253-6832

Contact Name

Email Address

Telephone

**California Department of Education<sup>4</sup>**

School Fiscal Services Division  
Fiscal Oversight and Support Office  
1430 N Street, Suite 3800  
Sacramento, California 95814  
Telephone Number 916-322-1770  
Email: [ab1200@cde.ca.gov](mailto:ab1200@cde.ca.gov)

**State Controller's Office (SCO)<sup>5</sup>**

Division of Audits  
Financial Audits Bureau  
P.O. Box 942850  
Sacramento, California 94250-5874  
Telephone Number 916-324-6442  
Email: [leaaudits@sco.ca.gov](mailto:leaaudits@sco.ca.gov)

Docusign Envelope ID: 448B9288-9E53-470F-B80E-52A05FFE8A36, \_\_\_\_\_ day, or holiday, the reporting date shall be the following workday.

<sup>2</sup> Pursuant to *Education Code* Section 42131(a)(2), for each district with a qualified or negative certification, the county superintendent of schools shall submit to the State Superintendent of Public Instruction and State Controller's Office a copy of the interim report including the signed district certification form, county superintendent's comments, and a report on any action proposed or taken by the county superintendent pursuant to Section 42127.6. See above for addresses.

<sup>3</sup> Board Approved Projected Year Total General Fund Expenditures plus Transfers Out and Uses.

<sup>4</sup> The CDE accepts notices by mail or email (pdf). Please note county name in email subject line. Interim report packages may be sent by mail or email.

<sup>5</sup> The SCO accepts notices and reports by mail or email (pdf). Please note First or Second Interim Report in email subject line.

Revised March 04, 2024



707.253.6810  
info@napacoe.org  
www.napacoe.org  
@NapaCOE

April 16, 2025

Board of Trustees  
Calistoga Joint Unified School District  
1520 Lake Street  
Calistoga, CA 94515

Dear Board of Trustees:

In accordance with California Education Code (EC) 42131, we have examined Calistoga Joint Unified School District's 2024-25 Second Interim Report to determine if it complies with the criteria and standards adopted by the State Board of Education pursuant to EC 33127.

Based on our review and analysis, we are satisfied that the second interim report approved by the district's governing board reflects the financial status of the district and is consistent with the State's criteria and standards. We therefore concur with the district's positive certification.

### **Multi-Year Projections**

A Multi-Year Projection (MYP) is a financial planning tool used by school districts to forecast revenues, expenditures, and fund balances over a three-year period. The MYP is a critical component of fiscal management and accountability, enabling districts to assess their financial health and make informed decisions.

The district's second interim MYP indicates that the Unrestricted General Fund is expected to experience deficit spending throughout the three-year period. As a result, the district's reserves are projected to decline from 20.41% in 2024-25 to 13.02% in 2026-27. We recommend that the district carefully evaluate its ongoing expenditures and explore strategies to address the imbalance, either through the identification of additional revenues or implementing expenditure reductions. We also encourage the district to closely monitor its financial position as factors impacting the MYP are updated and continue to take proactive measures to safeguard its fiscal health.

### **Cash Flow**

Effective cash management is particularly important in basic aid districts due to the irregularity of property tax revenue receipts. Basic aid districts with modest reserves must often explore alternative short-term sources of funding, such as Tax and Revenue Anticipation Notes (TRANS) or inter-fund borrowing, to address potential cash flow shortfalls. However, borrowing typically incurs interest costs that reduce resources available for educational programs, emphasizing the importance of effective cash management practices.

We are pleased to note that the district's cash flow projections reflect a positive ending cash balance for all months in the current and subsequent fiscal year. We encourage the district to continue regular monitoring of its cash position and commend its prudent maintenance of sufficient reserves, which mitigate potential cash flow risks.

### **Labor Negotiations**

As of this second interim report, we acknowledge that the district has finalized labor negotiations with all bargaining units for the 2024-25 fiscal year, with the financial effects reflected in the report.

**Innovation. Partnership. Leadership.**

NAPA COUNTY OFFICE OF EDUCATION, 2121 IMOLA AVENUE, NAPA, CA 94559

*Barbara Nemko, Ph.D., Superintendent*

We remind the district that California Government Code (GC) 3547.5 requires public disclosure of the major provisions of a negotiated agreement with a collective bargaining unit, while EC 42142 requires the submittal to our office of any necessary budget revisions to effectuate said agreement. In accordance with GC 3547.5 and EC 42142, please forward to the County Office within 45 days of adopting a collective bargaining agreement, copies of the following:

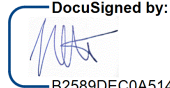
1. A copy of the public disclosure;
2. Any necessary budget revisions to fulfill the terms of the agreement; and
3. Other documentation required to evaluate the district's ability to fulfill the obligation(s) of the agreement.

These requirements apply even when the agreement has no financial impact.

We commend the district's continued dedication to providing a high-quality education for all students.

If there are any questions regarding this review, please contact me at (707) 253-6832.

Sincerely,

DocuSigned by:  
B2589DEC0A51432...

Joshua Schultz  
Deputy Superintendent

cc: Dr. Audra Pittman  
Maureen Hester  
Napa County Board of Education Trustees



707.253.6810  
info@napacoe.org  
www.napacoe.org  
@NapaCOE

April 16, 2025

Board of Trustees  
Howell Mountain Elementary School District  
525 White Cottage Road  
Angwin, CA 94508

Dear Board of Trustees:

In accordance with Education Code (EC) 42131, we have examined Howell Mountain Elementary School District's 2024-25 Second Interim Report to determine if it complies with the criteria and standards adopted by the State Board of Education pursuant to EC 33127.

Based on our review and analysis, we are satisfied that the second interim report approved by the district's governing board reflects the financial status of the district and is consistent with the State's criteria and standards. We therefore concur with the district's positive certification.

### **Multi-Year Projections**

A Multi-Year Projection (MYP) is a financial planning tool used by school districts to forecast revenues, expenditures, and fund balances over a three-year period. The MYP is a critical component of fiscal management and accountability, enabling districts to assess their financial health and make informed decisions.

The second interim MYP shows that the district anticipates deficit spending across the three-year period. We note an increase in the projected deficits compared to the first interim report because of the addition of new ongoing costs for staff positions. As a result, total available reserves are expected to decrease from 31.67% in 2024-25 to 16.54% by 2026-27. We acknowledge that the district also prepared an alternative MYP demonstrating potentially improved fiscal conditions in the event of staffing reductions and revenue enhancements. We also acknowledge that the district was awarded additional revenues from the Roger J. Trinchero Family Foundation after the interim report's adoption, which will mitigate some of the deficit spending if the funds are utilized to sustain ongoing programs.

We recommend that the district carefully evaluate its ongoing expenditures and explore strategies to address the imbalance, either through the identification of additional revenues or implementing expenditure reductions. Maintaining a balanced budget is essential to safeguarding the district's long-term financial sustainability and ensuring its ability to meet future obligations while continuing to deliver educational programs.

### **Cash Flow**

Effective cash management is particularly important in basic aid districts due to the irregularity of property tax revenue receipts. Basic aid districts with modest reserves must often explore alternative short-term sources of funding, such as Tax and Revenue Anticipation Notes (TRANs) or inter-fund borrowing, to address potential cash flow shortfalls. However, borrowing typically incurs interest costs that reduce resources available for educational programs, emphasizing the importance of effective cash management practices.

We are pleased to note that the district's cash flow projections reflect a positive ending cash balance for all months in the current and subsequent fiscal year. We encourage the district to

**Innovation. Partnership. Leadership.**

NAPA COUNTY OFFICE OF EDUCATION, 2121 IMOLA AVENUE, NAPA, CA 94559

*Barbara Nemko, Ph.D., Superintendent*

continue regular monitoring of its cash position and commend its prudent maintenance of sufficient reserves, which mitigate potential cash flow risks.

### **Labor Negotiations**

As of this Second Interim Report, we note that the district has settled its labor negotiations with all bargaining units for the 2024-25 fiscal year, with the increases reflected in this report.

We remind the district that California Government Code (GC) 3547.5 requires public disclosure of the major provisions of a negotiated agreement with a collective bargaining unit, while EC 42142 requires the submittal to our office of any necessary budget revisions to effectuate said agreement. In accordance with GC 3547.5 and EC 42142, please forward to the County Office within 45 days of adopting a collective bargaining agreement, copies of the following:

1. A copy of the public disclosure;
2. Any necessary budget revisions to fulfill the terms of the agreement; and
3. Other documentation required to evaluate the district's ability to fulfill the obligation(s) of the agreement.

These requirements apply even when the agreement has no financial impact.

### **County Office's Fiscal Duties**

A county office's primary fiscal responsibility pursuant to state regulations and relevant statutes is to provide oversight, support, and guidance to ensure that member school districts remain financially stable, accountable, and compliant with applicable state and federal requirements. Our office remains committed to supporting your district in achieving this goal, and we remain available to make budget recommendations and support the development of internal control procedures as needed. Currently, we also provide direct financial services to your district, including the preparation of state financial reports, verification of deposits, and payroll processing.

We recognize that decisions regarding staffing, programs, and expenditures are made at the discretion of the District's Administration and Board.

We applaud your dedication to providing high quality education for all students.

If there are any questions regarding this review, please contact me at (707) 253-6832.

Sincerely,

DocuSigned by:



B2589DEC0A51432...

Joshua Schultz

Deputy Superintendent

cc: Joshua Munoz  
Napa County Board of Education Trustees





707.253.6810  
info@napacoe.org  
www.napacoe.org  
@NapaCOE

April 16, 2025

Board of Trustees  
Napa Valley Unified School District  
2425 Jefferson Street  
Napa, CA 94558

Dear Board of Trustees:

In accordance with California Education Code (EC) 42131, we have examined Napa Valley Unified School District's 2024-25 Second Interim Report to determine if it complies with the criteria and standards adopted by the State Board of Education pursuant to EC 33127.

Based on our review and analysis, we are satisfied that the Second Interim report approved by the district's governing board reflects the financial status of the district and is consistent with the State's criteria and standards. We therefore concur with the district's positive certification.

### **Multi-Year Projections**

A Multi-Year Projection (MYP) is a financial planning tool used by school districts to forecast revenues, expenditures, and fund balances over a three-year period. The MYP is a critical component of fiscal management and accountability, enabling districts to assess their financial health and make informed decisions.

In the district's second interim MYP we observe a \$395,686 surplus in the Unrestricted General Fund for the current year, followed by projected deficits of \$3.74 million and \$11.55 million in the subsequent two years. We continue to note a designation in the Committed Fund Balance, which is excluded from the calculation of available reserves. Currently, this balance includes approximately \$49.6 million for continued operations in a declining enrollment environment. The balance is projected to decrease to approximately \$35 million by 2026-27 due to the deficit spending. As a result of the district's prudent fiscal planning, the available reserves are projected to be maintained at just under 10% (approximately \$30 million) over the same period.

We commend the district for its sound fiscal management and the maintenance of reserves above the minimum required level. This proactive approach strengthens the district's ability to address unforeseen economic uncertainties and demonstrates a commitment to long-term financial stability, ensuring the continued support of educational programs and flexibility to navigate potential fiscal challenges.

### **Cash Flow**

Cash flow in local control funding formula (LCFF) districts requires close monitoring due to differences in the timing of revenue receipts and operating expenditures. Districts that maintain only the state required minimum reserve must often explore alternative short-term sources of funding, such as Tax and Revenue Anticipation Notes (TRANS) or inter-fund borrowing, to prevent cash flow shortfalls.

We are pleased to note that the district's cash flow projections reflect a positive ending cash balance for all months in the current and subsequent fiscal year. We encourage the district to continue regular monitoring of its cash position and commend its prudent maintenance of sufficient reserves, which effectively mitigate potential cash flow risks.

**Innovation. Partnership. Leadership.**

NAPA COUNTY OFFICE OF EDUCATION, 2121 IMOLA AVENUE, NAPA, CA 94559

*Barbara Nemko, Ph.D., Superintendent*

## **Labor Negotiations**

As of this second interim report, we note that the district has settled its labor negotiations with all bargaining units for the 2024-25 fiscal year, with the increases reflected in this report.

We remind the district that California Government Code (GC) 3547.5 requires public disclosure of the major provisions of a negotiated agreement with a collective bargaining unit, while EC 42142 requires the submittal to our office of any necessary budget revisions to effectuate said agreement. In accordance with GC 3547.5 and EC 42142, please forward to the County Office within 45 days of adopting a collective bargaining agreement, copies of the following:


1. A copy of the public disclosure;
2. Any necessary budget revisions to fulfill the terms of the agreement; and
3. Other documentation required to evaluate the district's ability to fulfill the obligation(s) of the agreement.


These requirements apply even when the agreement has no financial impact.

We applaud your dedication to providing high quality education for all students.

If there are any questions regarding this review, please contact me at (707) 253-6832.

Sincerely,

 DocuSigned by:

 B2589DEC0A51432...

Joshua Schultz

Deputy Superintendent

cc: Dr. Rosanna Mucetti  
Rob Mangewala  
Jenna Burrows  
Claudia Alcantar-Mendoza  
Napa County Board of Education Trustees



707.253.6810  
info@napacoe.org  
www.napacoe.org  
@NapaCOE

April 16, 2025

Board of Trustees  
Pope Valley Union Elementary School District  
PO Box 167  
Pope Valley, CA 94574

Dear Board of Trustees:

In accordance with California Education Code (EC) 42131, we have examined Pope Valley Union Elementary School District's 2024-25 Second Interim Report to determine if it complies with the criteria and standards adopted by the State Board of Education pursuant to EC 33127.

Based on our review and analysis, we are satisfied that the second interim report approved by the district's governing board reflects the financial status of the district and is consistent with the State's criteria and standards. We therefore concur with the district's positive certification.

### **Multi-Year Projections**

A Multi-Year Projection (MYP) is a financial planning tool used by school districts to forecast revenues, expenditures, and fund balances over a three-year period. The MYP is a critical component of fiscal management and accountability, enabling districts to assess their financial health and make informed decisions.

The district's second interim MYP reflects a projected Unrestricted General Fund deficit, driven by increased one-time expenditures. The district continues to project a surplus in both subsequent years. As a result, reserves are projected to increase from 28.57% in 2024-25 to 47.68% by 2025-26. We commend the district for its improved fiscal status and commitment to maintaining solvency. This strengthens the district's ability to address unforeseen economic uncertainties and demonstrates a commitment to long-term financial stability, ensuring the continued support of educational programs and flexibility to navigate potential fiscal challenges.

However, the district continues to anticipate deficit spending in the Restricted General Fund as it spends down available one-time funds. The Criteria and Standards highlights the district's use of these one-time funds for ongoing costs, which may pose challenges in the long term. We encourage the district to develop a thoughtful exit strategy to preserve its fiscal health when these one-time resources are depleted in the future.

### **Cash Flow**

Effective cash management is particularly important in basic aid districts due to the irregularity of property tax revenue receipts. Basic aid districts with modest reserves must often explore alternative short-term sources of funding, such as Tax and Revenue Anticipation Notes (TRANS) or inter-fund borrowing, to address potential cash flow shortfalls. However, borrowing typically incurs interest costs that reduce resources available for educational programs, emphasizing the importance of effective cash management practices.

We are pleased to note that the district's cash flow projections reflect a positive ending cash balance for all months in the current and subsequent fiscal year. We encourage the district to continue regular monitoring of its cash position and commend its prudent maintenance of sufficient reserves, which mitigate potential cash flow risks.

**Innovation. Partnership. Leadership.**

NAPA COUNTY OFFICE OF EDUCATION, 2121 IMOLA AVENUE, NAPA, CA 94559

*Barbara Nemko, Ph.D., Superintendent*

### **Labor Negotiations**

As of this second interim financial report, we acknowledge that the district has settled negotiations with the classified bargaining unit for the 2024-25 fiscal year, with the increases included in the report. Labor negotiations for the certificated bargaining unit have not been settled and the effects are not included in the budget or MYP.

We remind the district that California Government Code (GC) 3547.5 requires public disclosure of the major provisions of a negotiated agreement with a collective bargaining unit, while EC 42142 requires the submittal to our office of any necessary budget revisions to effectuate said agreement. In accordance with GC 3547.5 and EC 42142, please forward to the County Office within 45 days of adopting a collective bargaining agreement, copies of the following:

1. A copy of the public disclosure;
2. Any necessary budget revisions to fulfill the terms of the agreement; and
3. Other documentation required to evaluate the district's ability to fulfill the obligation(s) of the agreement.

These requirements apply even when the agreement has no financial impact.

### **Attendance Reporting**

In general, school districts in California are funded through a series of apportionment calculations that adjust the flow of state funds throughout the fiscal year as information becomes known, pursuant to EC 41330, 41332, 41335, and 41336. For each year there are four apportionment certifications, including the advance, first, second, and annual principal apportionment. We note that the district did not report average daily attendance (ADA) for the 2024-25 fiscal year for the first principal apportionment. We caution that incomplete and/or inaccurate reporting may negatively impact the district's projections of state funding including Expanded Learning Opportunities Program (ELOP) funds and Proposition 28 – Arts and Music in Schools funds. We remind the district that the second principal apportionment data is due to our office by April 24, 2025, for review and certification to the state.

### **County Office's Fiscal Duties**

A county office's primary fiscal responsibility pursuant to state regulations and relevant statutes is to provide oversight, support, and guidance to ensure that member school districts remain financially stable, accountable, and compliant with applicable state and federal requirements. Our office remains committed to supporting your district in achieving these objectives, and we remain available to make budget recommendations and assist with the development of internal control procedures as needed. Currently, we also provide direct financial services to your district, including the preparation of State Financial Reports and payroll processing.

We recognize that decisions regarding staffing, programs and expenditures are up to the discretion of the district's Administration and Board.

We applaud your dedication to providing high quality education for all students.

If there are any questions regarding this review, please contact me at (707) 253-6832.

Sincerely,

DocuSigned by:



B2589DEC0A51432...

Joshua Schultz

Deputy Superintendent

cc: Kim Kern  
Napa County Board of Education Trustees



707.253.6810  
info@napacoe.org  
www.napacoe.org  
@NapaCOE

April 16, 2025

Board of Trustees  
St. Helena Unified School District  
465 Main Street  
St. Helena, CA 94574

Dear Board of Trustees:

In accordance with California Education Code (EC) 42131, we have examined St. Helena Unified School District's 2024-25 second interim financial report to determine if it complies with the criteria and standards adopted by the State Board of Education pursuant to EC 33127.

Based on our review and analysis, we are satisfied that the second interim report approved by the district's governing board reflects the financial status of the district and is consistent with the State's criteria and standards. We therefore concur with the district's positive certification.

### **Multi-Year Projections**

A Multi-Year Projection (MYP) is a financial planning tool used by school districts to forecast revenues, expenditures, and fund balances over a three-year period. The MYP is a critical component of fiscal management and accountability, enabling districts to assess their financial health and make informed decisions.

The district's second interim MYP demonstrates deficit spending in all years, by \$2.2 million, \$99 thousand, and \$1.2 million in the Unrestricted General Fund across the three-year period. However, we note that the largest deficit in the current year is primarily related to a transfer of \$2.5 million for facilities projects and that the ongoing components of the budget remain balanced. As a result, the total available reserves in the MYP are maintained at just above \$5 million (roughly 10%) in all years.

The district also designates balances in its Assigned Fund Balance, which are excluded from the calculation of available reserves. This currently includes approximately \$10 million as a "secondary reserve" and \$2.5 million remaining for facilities projects. We commend the district for its prudent fiscal management and the maintenance of reserves above the minimum required level. This proactive policy strengthens the district's ability to address unforeseen economic uncertainties and demonstrates a commitment to long-term financial stability, ensuring the continued support of educational programs and flexibility to navigate potential fiscal challenges.

### **Cash Flow**

Effective cash management is particularly important in basic aid districts due to the irregularity of property tax revenue receipts. Basic aid districts with modest reserves must often explore alternative short-term sources of funding, such as Tax and Revenue Anticipation Notes (TRANS) or inter-fund borrowing, to address potential cash flow shortfalls. However, borrowing typically incurs interest costs that reduce resources available for educational programs, emphasizing the importance of effective cash management practices.

We are pleased to note that the district's cash flow projections reflect a positive ending cash balance for all months in the current and subsequent fiscal year. We encourage the district to

**Innovation. Partnership. Leadership.**

NAPA COUNTY OFFICE OF EDUCATION, 2121 IMOLA AVENUE, NAPA, CA 94559

*Barbara Nemko, Ph.D., Superintendent*

continue regular monitoring of its cash position and commend its prudent maintenance of sufficient reserves, which mitigate potential cash flow risks

### **Labor Negotiations**

As of this Second Interim Report, we acknowledge that the district has finalized labor negotiations with all bargaining units for the 2024-25 fiscal year, with the financial effects included in this interim report.

We remind the district that California Government Code (GC) 3547.5 requires public disclosure of the major provisions of a negotiated agreement with a collective bargaining unit, while EC 42142 requires the submittal to our office of any necessary budget revisions to effectuate said agreement. In accordance with GC 3547.5 and EC 42142, please forward to the County Office within 45 days of adopting a collective bargaining agreement, copies of the following:

1. A copy of the public disclosure;
2. Any necessary budget revisions to fulfill the terms of the agreement; and
3. Other documentation required to evaluate the district's ability to fulfill the obligation(s) of the agreement.

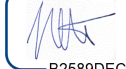
These requirements apply even when the agreement has no financial impact.

We applaud your dedication to providing high quality education for all students.

If there are any questions regarding this review, please contact me at (707) 253-6832.

Sincerely,

DocuSigned by:



B2589DEC0A51432...  
**Joshua Schultz**

Deputy Superintendent

cc: Dr. Jodi McClay  
Dr. Kay Vang  
Napa County Board of Education Trustees