

3/5/2026

Baca Board Report

Director of Business Training:

The main focus of the Shelby Jones' training in February was completing the Second Interim report. We reviewed where to gather revenue information, how to complete an enrollment calculator, and how to complete the LCFF calculator. We went through the second interim model creation in Escape and worked through the new model updating revenue and expenditures. Once we completed that process, we moved on to uploading the Escape data to SACS and worked through the SACS report modules including the multi-year projections.

We also worked on P.O. requisition / deposit review and approval. We attended a SELPA Fiscal meeting on February 9 and discussed the allocation model. We dealt with the day-to-day situations that arise.

Special Education:

Glenn COE released updated Special Education projections for excess costs as shown in the table below:

SpEd Service	2025-26 Budget		2025-26 1st Interim		Difference		% Difference	
	No. of Students Served	Cost	No. of Students Served	Cost	No. of Students Served	Cost	% Student Difference	% Cost Difference
Education	244	\$ 3,114,777.17	230	\$ 2,890,698.16	14	\$ (224,079.01)	6%	-7.194%
Transportation	42	\$ 261,867.76	37	\$ 260,930.47	5	\$ (937.29)	12%	-0.358%
Total	286	\$ 3,376,644.93	267	\$ 3,151,628.63	19	\$ (225,016.30)	0%	-6.664%

SpEd Service	2025-26 1st Interim		2026-27 Projected		Difference		% Difference	
	No. of Students Served	Cost	No. of Students Served	Cost	No. of Students Served	Cost	% Student Difference	% Cost Difference
Education	230	\$ 2,890,698.16	230	\$ 3,454,792.01	0	\$ 564,093.85	0%	19.514%
Transportation	37	\$ 260,930.47	37	\$ 269,425.07	0	\$ 8,494.60	0%	3.256%
Total	267	\$ 3,151,628.63	267	\$ 3,724,217.08	0	\$ 572,588.45	0%	18.168%

Glenn COE is projecting a net credit true-up in the amount of \$(225,016.30) that will be applied to the 2026-27 1st and 2nd Interim invoices. This credit is due to a reduction in Special Education students and an increase in Special Education revenue. They are also projecting a net increase from 2025-26 to 2026-27 in the amount of \$572,588.45.

We have considered this in the preparation of our Second Interim reports which show we will be able to meet our obligations to Glenn COE for Special Education services and remain in positive certification.

Solar report and repairs:

- No update

Transportation:

- Van camera installation started on February 19.

Facilities:

- 5-Year Master Plan

- We will be meeting with Jeff Grau (HMC) on March 4 to begin work on this plan.
- WHS safety fencing project is approximately 30% complete.

State Allocation Board (SAB) Funding Status as of December 31, 2025:

- The State Allocation Board (SAB) maintains a list showing the status of funding for modernization and construction reimbursements. The following is our current standing on the lists:
 - Modernization - WIS Office: There are 547 applications ahead of us with funding anticipated in Spring 2028.
 - New Construction - WIS Modulars: There are 36 applications ahead of us. We have received notification from the state that they will be processing this application in the near future. They will be requesting information from us as we move through this process. This funding is anticipated in Spring 2027.
 - New Construction - MES Modulars: There are 135 applications ahead of us with funding anticipated in Spring 2028.
- The total amount of reimbursement anticipated for these three projects is \$6,031,627 and has been built into the multi-year projections.

Audits:

- The auditors have requested an extension until March 15, 2026 to finalize the 2024-25 audit.
- The county is still working on access to our former QSS accounting system. Until we have access, our construction audits are on hold.

Wellness Committee:

- No update