

The Santa Cruz County Office of Education

Building Confidence through Clarity

Summary

There are nearly 40,000 K-12 students enrolled in public schools in Santa Cruz County. They attend school in ten diverse local school districts, ranging in enrollment from 110 to nearly 20,000. All of these districts are served by the Santa Cruz County Office of Education (SCCOE), which offers an impressive array of services. Two examples that stand out are the mental health services provided by the Student Support Services Department and the Regional Occupational Program (ROP) which provides students with the academics and job skills to find meaningful employment.

When the Grand Jury learned that SCCOE had a large budget surplus during times of fiscal restraint, we investigated how education in Santa Cruz County is funded, how the SCCOE surplus was amassed, what services SCCOE provides to local school districts, and how funds are disbursed from the county level to individual districts. This investigation provides insights into educational funding at the state and local levels, the relationship between SCCOE and local districts, and the services provided by the county office.

Although SCCOE offers financial support to every district in the county, it lacks policies for maintaining reserves beyond those required by the state and for allocating excess funds. Furthermore, SCCOE is not guided by well-defined procedures and policies for the application, disbursement, and utilization of financial support to local school districts.

Background

An article published in the *Santa Cruz Sentinel* on August 4, 2012, entitled “County Education Agency Keeps Salaries Down,” stated that the Santa Cruz County Office of Education had accumulated a general fund reserve totalling nearly half of its revenue, “a level far unmatched among public school districts.” The article asserted that general fund reserves increased from “\$18 million in June 2009 to a high of \$21.5 million in June 2011, when its general fund revenues totalled \$45 million. That represents a 47% reserve, compared to a state requirement to maintain a 3 percent reserve.”^[1] The article also indicated that members of the local education community felt that some of these reserves should be dispersed among local districts.

Since 2011, SCCOE has run a deficit that reduces this high general fund reserve to an anticipated \$13.8 million balance in the 2012-13 Budget Report.^[2] This deficit spending includes the purchase of a building at 399 Encinal Street in Santa Cruz, the modernization of the Ponderosa School in San Lorenzo Valley, the solar project for the main office building at 400 Encinal Street, and direct support to school districts.^[3] The

decisions to maintain the large reserve, or to spend it on particular projects do not seem to be based on any known policies.

Adopting policies is the primary responsibility of the County Board of Education. The SCCOE seven-member Board of Trustees is also “responsible for:

- Approving the annual County Office budget.
- Acting as the appeals board for student expulsions and inter-district transfers.
- Establishing the County Superintendent’s salary.
- Serving as the County Committee on School District Organization.
- Collaborating with the elected County Superintendent of Schools so that the shared vision, mission, goals and policies of the COE can be implemented.”^[4]

Like other county offices of education, SCCOE is mandated by the state “to audit school district budgets, register teacher credentials, complete employee background checks, certify school attendance records, and develop countywide programs to serve special student populations.” In addition, county offices of education “provide an important support infrastructure for local schools and districts.”^[4]

Scope

The Grand Jury decided to investigate if any policies had been adopted by the SCCOE Board of Trustees that established the parameters for the reserve. We also chose to investigate how the SCCOE accumulated such a large reserve, how it interacts with local school districts, and how it provides direct support to those school districts.

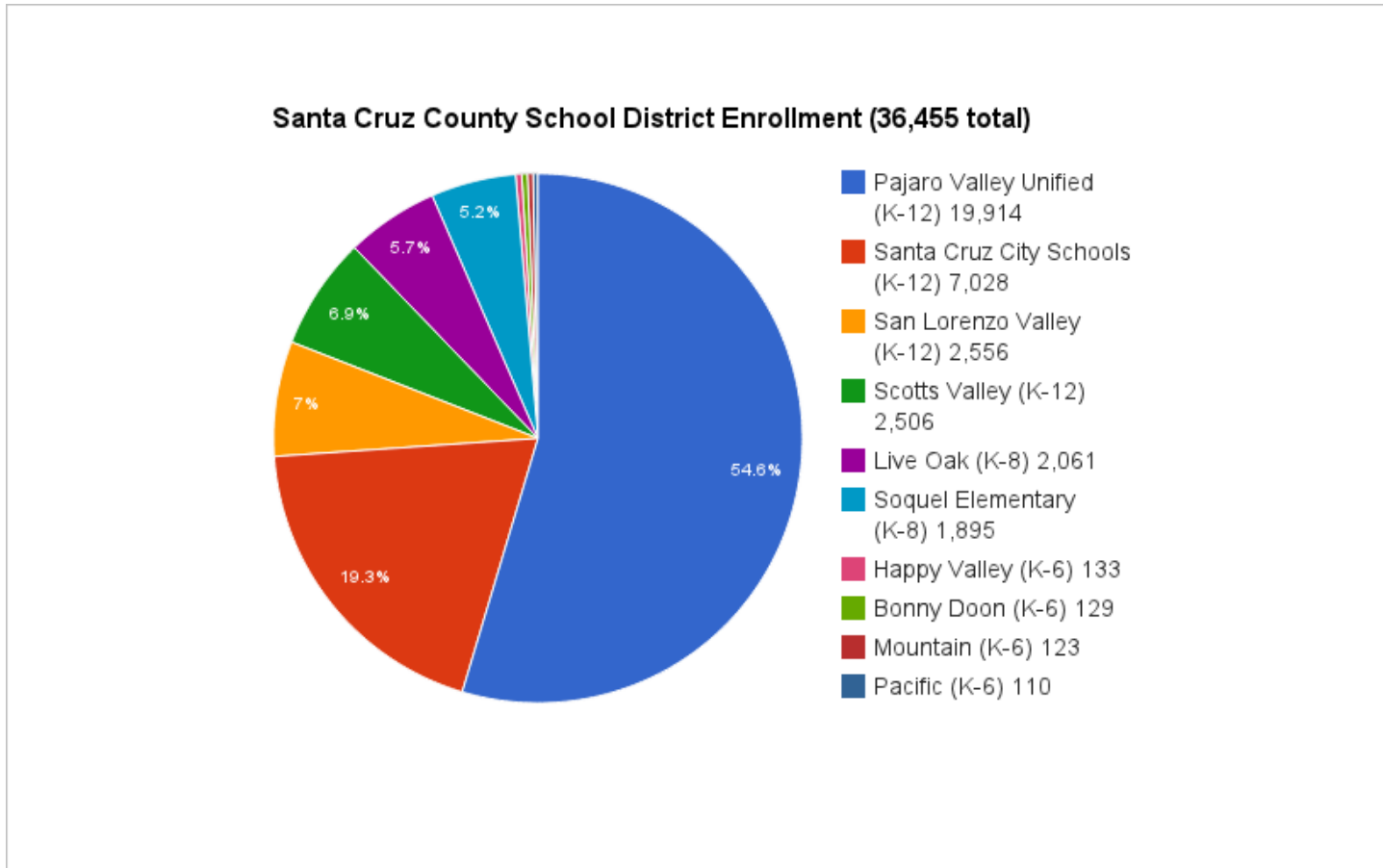
In the course of our investigation, we interviewed SCCOE administrators, staff, and board. We also interviewed five of the ten school district superintendents and other members of Santa Cruz County’s educational community, as well as County of Santa Cruz department heads. We researched educational publications, examined documents available on the SCCOE website, reviewed SCCOE Board minutes from 2008 to the present, and attended meetings of the board of the SCCOE.

Investigation

In order to understand how the reserve accumulated, we first had to learn how funds flowed into SCCOE. The first step in our investigation was, therefore, to learn something about California’s system of school financing.

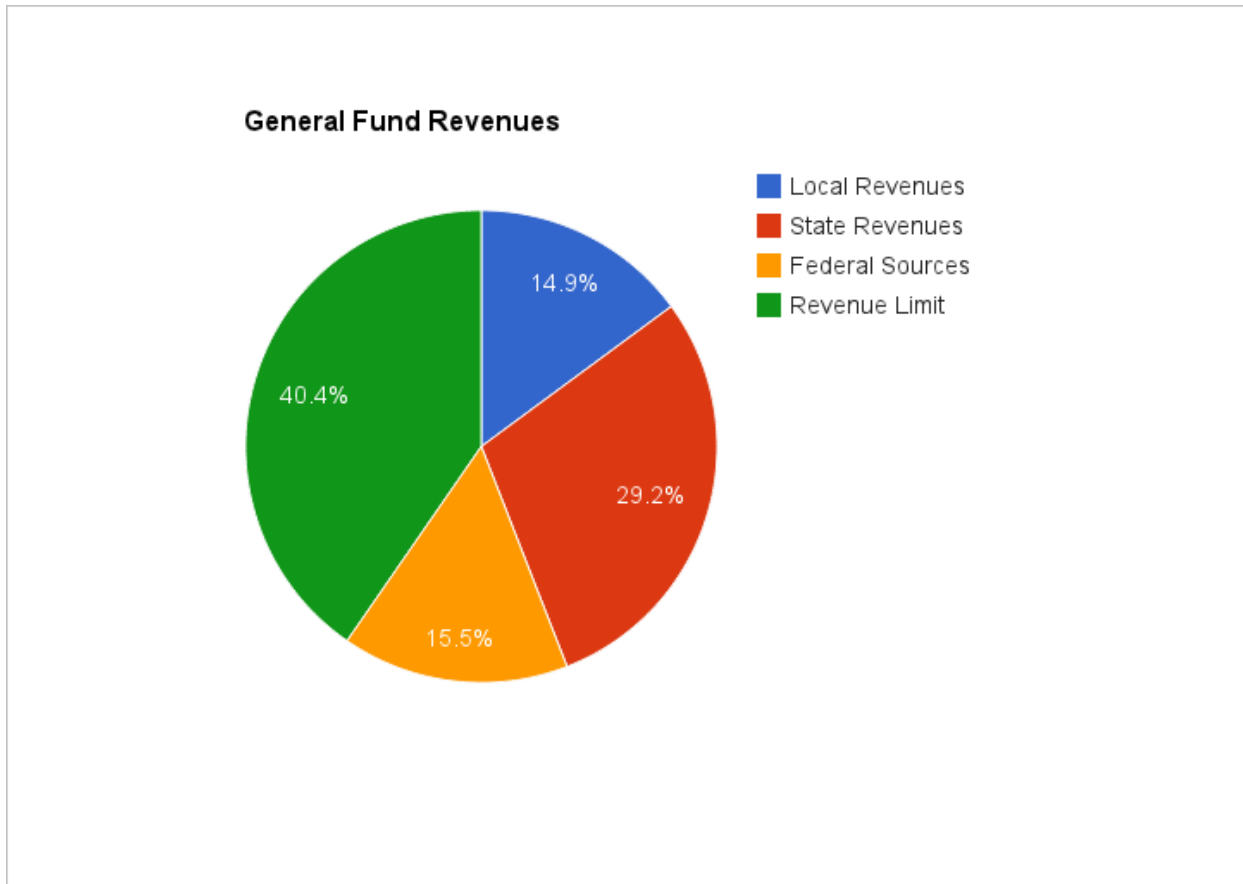
An overview of California’s School Finance System provided by EdSource^[5] and the Public Policy Institute of California^[6] spells out a complicated set of formulas. School funding varies greatly from district to district, depending not only upon location but also whether the district is elementary, secondary, or unified. The formula is further complicated by the fact that while most districts are funded by a combination of federal, state, and local sources, a few, including four in Santa Cruz County, are Basic Aid districts, which receive most of their funding from local property tax. These four are Santa Cruz City Elementary, Happy Valley, Mountain and Bonny Doon.

Figure 1. 2011-2012 Student Enrollment by School District ^[7]



SCCOE also receives its funding through a complicated series of formulas and sources, just as school districts do. For the 2012-13 fiscal year, SCCOE General Fund revenues, including restricted and unrestricted funds, amount to \$42.5 million. These come from revenue limit sources (a combination of state taxes and local property taxes), federal revenues, other state revenues and other local revenues.^[3] A major source of SCCOE revenue limit unrestricted funding is a state Average Daily Attendance (ADA) disbursement of approximately \$107 for each of the County's 40,000 students.^[2]

Figure 2. 2012-13 SCCOE General Fund Revenues^[3]



In our interviews about funding with SCCOE administrators, staff, and board, we asked for an explanation of the large reserve. We were told that accumulations in the past were due to several events: 1) a previous Chief Financial Officer (CFO) who was fiscally frugal and a long-term visionary initiated a spending freeze during the 2008-09 budget crisis; 2) Regional Occupational Programs (ROP) funding changed from a restricted to an unrestricted category; and 3) the uncertainty arising from constantly changing state funding formulas prompted fiscal restraint.

The uncertainty caused by changing state funding formulas has been most apparent in the current (2012-13) fiscal year. In August of 2012, doubt over the passage of Proposition 30, "Temporary Taxes to Fund Education", weighed heavily on spending decisions by school districts and SCCOE. With the passage of Proposition 30 in November of 2012, major cuts were avoided. Then in January of 2013, Governor Brown proposed a Local Control Funding Formula (LCFF) to direct additional funds to school districts based on enrollments of English learners and low-income students.^[8] What impact this formula will have on county offices of education and SCCOE in particular is unknown at this time. One suggestion in the LCFF proposal would move some ROP funding from county offices of education to the local school districts.^[9] In a *Santa Cruz Sentinel* article about the SCCOE board meeting of March 21, 2013, SCCOE County Superintendent of Schools Michael Watkins stated, "If the local control

funding is enacted, we'll have to tighten our belts over the next two or three years and reduce costs."^[10]

Though SCCOE should be commended for its fiscal restraint, the Grand Jury continues to question the need for such a sizeable reserve. A question also remains about what policies exist for establishing the reserve and deciding how it should be spent. We learned from a SCCOE administrator that the disbursement of funds to local school districts has worked through an informal process based upon each district's needs which the superintendents bring up during monthly meetings. This was confirmed by a member of the board, who conceded that there was no specific policy in place for financial aid to districts. He suggested that such a formal plan would be beneficial in the future.

The board meeting minutes of January 19, 2012 provided insight into community concerns about the expenditure of \$1.45 million in reserve funds to purchase the building at 399 Encinal. The following is a direct quote from these board minutes.

Superintendent Watkins stated that SCCOE has been a fiscally prudent organization. Superintendent Watkins responded to the public comment by stating that over the past two to three years SCCOE has contributed at least a half million dollars to Santa Cruz City School District alone to support its programs, in addition to the support given to other school districts in the county, totaling more than two million dollars. Superintendent Watkins noted that SCCOE runs niche programs, including Migrant Head Start, ROP, New Teacher Project, and Educational Services, all of which have grown. Watkins further explained that SCCOE is working with the Sheriff's Department on justice realignment and is considering a career center for adults and youth within our county, noting the purchase of 399 Encinal is to accommodate growth in programs and professional development space. He noted that Santa Cruz City Schools holds its Board meetings at the SCCOE facility, free of charge, and reminded the Board and audience that SCCOE offers its facilities to school districts and other community-based organizations at no cost, while other COEs in the state do not.

In response to a comment from a San Lorenzo Valley Board member that districts need help, Superintendent Watkins noted that when the SLV School District asked SCCOE to run its White Oak Continuation School, it stepped in and relieved SLV of that liability, adding that SCCOE has helped districts every step of the way based on priorities brought forth by district superintendents, and that its intention is not to stagnate, but to grow to support students countywide, adding that the SCCOE has always partnered with school districts to support children.

Although everything that the Grand Jury had learned so far suggested that SCCOE was running well and serving the needs of teachers and students, we were still puzzled at the lack of protocol and procedures for disbursement of funds from SCCOE to local

districts. At one of our interviews, the Grand Jury received a copy of the SCCOE’s Strategic Plan. The first part of the Strategic Plan shows five areas of focus.

Figure 3. Santa Cruz County Office of Education Strategic Plan^[4]



According to the first-listed strategic area of focus, the office “supports local districts in their continuous efforts to improve and deliver high quality education for all.” Part of this support is and has been financial. The SCCOE Board minutes from November 17, 2011 show examples of this support. The following item was in the Superintendent’s Report at that meeting:

*In our continuing effort to support districts, we have the following projects that we are funding:
 Happy Valley - Overdue maintenance for buildings and septic systems;
 Soquel Union Elementary - A demonstration site for a new software for English Language Learners;
 Mountain Elementary - Upgrading of technology infrastructure.*

In order to understand local school districts’ positions on the SCCOE reserve, and how these districts benefited from SCCOE support, the Grand Jury interviewed several members of Santa Cruz County’s educational community, including half of the ten district superintendents, as well as local and county employees and school board members. While there were a variety of opinions on how well SCCOE served individual districts, there was consensus on a number of issues. Everyone credited SCCOE for its professional development programs which supported new teachers and administrators. Likewise, praise was given to special education programs, alternative education programs, and BASTA (Broadbased Apprehension, Suppression, Treatment and Alternatives), a program directed to kids at risk for gang involvement.

Regional Occupational Programs (ROP) received the highest praise from secondary school administrators. SCCOE describes its ROP as follows: Career and Technical Education classes provided through ROP “supplement the elective programs and help to reduce student to teacher ratios in each district in every comprehensive high school and some charter schools. In 2011-2012, ROP served 3,500 students in 128 classes covering 44 subjects at 23 different sites.” Many of these courses are approved for UC admission and others are aligned with Cabrillo College. ROP also offers fee-based programs for adults, including Dental and Medical Assisting.^[3] Referring to ROP programs offered through SCCOE, a recent WASC (Western Association of Schools and Colleges) review member said “The way you operate your program should be a model for the state.”^[11]

Those expressing dissatisfaction with SCCOE suggested that SCCOE exceeded its authority at times by attempting to intervene in district issues, adding duplicate or overlapping programs, and overcharging for services. Regardless of individual assessments of SCCOE’s effectiveness, no one we interviewed could explain a process by which funds were disbursed from the SCCOE to local districts. For example, no one knew of a one-time \$250,000 grant that was given in 2012 until it actually happened. The Grand Jury learned about the grant from a Consent Agenda item in the SCCOE Board minutes of August 16, 2012.

Trustee Dilles reported that he and Trustee Sales met with Mary Hart, Associate Superintendent of Business Services, regarding the concept of a one-time allocation of funds to K-12 districts with a clear methodology of how that is done, to show equity. The concept would be based on district ADA and districts would be asked to submit a brief proposal to include how funds would be used to support student achievement.

Other than this one example, the policy for disbursement of funds was described by local superintendents as “Ask and you shall receive.” No one felt that any improprieties had occurred, but most conceded that the lack of procedure was troubling, and had the potential to lead to misunderstanding and distrust.

One of the critics felt that SCCOE should not have amassed such a large reserve, and suggested that SCCOE might be overfunded. In spite of these concerns, that person gave credit to SCCOE for supporting alternative education, special education, and “bridge funds” to help school districts with temporary budget shortfalls.

The Grand Jury returned to the County Office of Education to clarify some questions about its budget that had arisen since our previous interview there. We learned about the specifics of the \$250,000 one-time allocation. The idea for this grant was presented and approved at an August 16, 2012 SCCOE Trustees meeting, and on that same date the plan was announced to local superintendents through a memo. The memo showed the distribution of the grant based on ADA with some variance to allow the small districts to receive at least a baseline amount.^[7]

- Pajaro Valley Unified, \$70,000
- Santa Cruz City Schools, \$40,000
- San Lorenzo Valley, \$25,000
- Scotts Valley, \$25,000
- Live Oak, \$25,000
- Soquel Elementary, \$25,000
- Happy Valley, \$10,000
- Bonny Doon, \$10,000
- Mountain, \$10,000
- Pacific, \$10,000

As we continued our interviews, one superintendent mentioned that the only direct support received from SCCOE had been the share of the \$250,000 one-time grant. This comment illustrated that all districts may not have received equal treatment. Monthly superintendent meetings were described as lacking collaboration.

Before the Grand Jury conducted further interviews, the tragedy of Sandy Hook Elementary School in Newtown, Connecticut, claimed the lives of 20 students and six educators on December 14, 2012. In response, the County Superintendent of Schools posted a message on the SCCOE website that spelled out the efforts on the part of the County Office to ensure student safety.^[12] This gave us pause to consider the types of services available that addressed school violence, student safety, and mental health issues, and which of these were provided by SCCOE to the schools and students of Santa Cruz County. This terrible event did not cause us to abandon our initial inquiries, but it did expand the focus of our investigation.

While some superintendents were restrained in their assessment of SCCOE, others praised the office for going above and beyond the call of duty in providing services and support to local districts. As to collaboration at monthly superintendent meetings, one suggested that the disparity in district sizes played a divisive role. Regarding mental health support, this superintendent mentioned the BASTA program and credited the work of the SCCOE Student Support Services Coordinator for organizing a student safety plan and anti-bullying symposium, among other activities.

Another district superintendent echoed colleagues' praise for ROP and alternative education programs, but was vague in her assessment of superintendent meetings, mentioning that conversation often centered around particular interests which did not concern all superintendents. As to mental health issues, this superintendent felt very comfortable asking SCCOE for help when needed. As an example, SCCOE helped the district create a mental health assistance program for elementary school children with extreme behavioral issues. Again, the SCCOE Student Support Services Coordinator was praised for developing a safe-school program.

The superintendent of a smaller Basic Aid district, as the only administrator, said that she relies heavily upon SCCOE for a number of services. In addition to special education support, SCCOE provides the four small districts with a financial analyst, budgetary support, curriculum training, data processing help, and maintenance

assistance. This superintendent said SCCOE was very generous and expressed gratitude for the assistance, but had no idea about the \$250,000 grant ahead of time. The superintendent felt there was no specific plan for disbursement of funds, and that guidelines and transparency were lacking. Again we heard the comment, “If you ask, you receive.”

After interviewing local school district superintendents, the Grand Jury concluded that the school districts do not have a clear idea about SCCOE financial support available to them in any given year. These interviews also highlighted the SCCOE’s Student Support Services Department as the source of mental health support outside of Special Education services.

To better understand mental health support offered by SCCOE, the Grand Jury interviewed administrators of the SCCOE’s Student Support Services Department (SSSD) and the Santa Cruz County Health Services Agency. In response to our question about the scope of SSSD, we received a list of department responsibilities. Programs and services include support for homeless students, foster youth, and students with school attendance issues. Law-related education programs include Mock Trial, Teen Peer Court, and the Reduction of Alcohol Abuse Program. SSSD runs a Youth Employment Development Program, which subsidizes job opportunities for at-risk 16 to 24 year olds. SSSD also runs the Safe and Supportive Schools Program, a task demanding more than half of its total time and resources. This program includes bullying prevention, safe schools planning, state and regional mental health partnerships, and emergency response for county schools.

Remarkably, nearly all of this department’s two million dollar budget is provided by outside grants rather than SCCOE funding. Specifically, in the 2012-2013 budget, SCCOE supplied approximately \$175,000 from the General Fund. The remaining \$1.7 million relied upon outside grants, including some in collaboration with the County Health Services Agency.^[3] This partnership with the County Health Services Agency is utilizing money from California Proposition 63, the 2004 Mental Health Services Act. The funds from this proposition are providing prevention and early intervention services to local school districts and a 3-year Regional K-12 Student Mental Health Initiative which is managed by the SCCOE’s Student Support Services Department.

The fruits of SSSD’s labor are evident in the well-respected SCCOE program to curb bullying, a problem that has been tragically highlighted by recent teen suicides. According to a March 4, 2013 article in the *Santa Cruz Sentinel*, “JoAnn Allen of the County Office of Education is seen as the regional expert on bullying and school safety. Several school districts, including some in Santa Cruz, Monterey, and Santa Clara counties, have turned to her for guidance on updating and rewriting their policies.” These policies include a specific focus on cyberbullying.

While continuing to provide and develop many programs, SCCOE still manages to maintain a large reserve which has been questioned by the Santa Cruz County education community. Since new California state funding formulas could possibly shift funding to local school districts at the expense of SCCOE, it seems even more

imperative that SCCOE have policies in place that clearly spell out the amount of reserve to maintain and a process for disbursement of funds to local school districts.

Findings

F1. The Santa Cruz County Office of Education does not have a policy for setting reserve limits other than the 3% minimum reserve required by the state.

F2. SCCOE does not have a policy governing the allocation of surplus funds.

F3. SCCOE has provided consistent and significant financial support to the districts. This financial support, however, is not subject to written procedures and policies for requesting, disbursing, and utilizing funds.

Recommendations

R1. The SCCOE Board of Trustees should adopt a policy establishing parameters for the amount of a reserve to maintain and should align resources to strategic priority areas.

R2. The SCCOE Board of Trustees should establish well-defined procedures and policies regarding financial support to school districts. The procedures and policies should include guidelines for requesting, disbursing, and utilizing services.

Commendations

C1. The Grand Jury commends the Student Support Services Department for providing an array of vital services in the mental health area while collaborating with multiple entities. SSSD is also to be commended for seeking and obtaining outside grants that almost fully fund its programs.

C2. We also commend the SCCOE ROP programs, which are consistently praised by school superintendents for the exceptional opportunities they provide to a diverse number of students in Santa Cruz County.

Responses Required

Respondent	Findings	Recommendations	Respond Within/ Respond By
County Superintendent of Schools, Santa Cruz County Office of Education	F1 - F3	R1- R2	60 Days September 1, 2013
Santa Cruz County Board of Education	F1 - F3	R1- R2	90 Days October 1, 2013

Definitions

- **ADA: Average Daily Attendance** - One of the factors determining the amount of funding a school district receives depends on average daily attendance (ADA) or the average number of students attending school during a regular school year. ADA is determined by calculating the total number of days of student attendance divided by the total number of days in the school year. A student attending every day would equal one ADA. ADA fluctuates and can be lower than enrollment because students move, drop out, or become ill.^[13]
- **Basic Aid or Excess Revenue Districts:** The California Constitution requires the state to provide aid to all public schools. The interpretation of this requirement evolves with changing budgetary constraints. Of the nearly 1,000 school districts in California, historically there have been approximately 80 districts considered Basic Aid. Each school district has a unique revenue limit based on a complex formula. The state considers Basic Aid school districts amply funded with local property taxes and therefore does not provide additional state taxes for their general funding purposes. Basic Aid districts retain all of their property tax revenues in excess of their revenue limit entitlement and may use these funds at their discretion.^[14]
- **BASTA: Broad-based Apprehension, Suppression, Treatment and Alternatives** - The acronym BASTA also means “enough” in Spanish. BASTA is a collaborative and proactive effort to keep schools and the community safe. The goal is to reduce and prevent youth gang violence, school truancy, suspensions, expulsions, and alcohol and drug abuse. Representatives from nonprofit agencies serving schools, especially districts with high risk students, and community based organizations participate in BASTA’s collaborative team effort.^[15]
- **Continuation School:** Continuation schools, and more specifically continuation high schools, provide educational opportunities to give students aged 16 years or older an alternative high school program. The focus is on school-to-career education, individualized strategies, intensive guidance and counseling, and flexible school schedules.^[16]
- **LCFF: Local Control Funding Formula** - The Governor of California proposed the Local Control Funding Formula in 2013 to address the state’s complex school finance system. The proposal suggested that LCFF will increase flexibility and accountability at the local school level. Funding will include base, supplemental, and concentration funding that directs the allocation of resources to match a school’s student demographics and specific needs.^[17]
- **Proposition 30: The Schools and Local Public Safety Protection Act of 2012** - Proposition 30 temporarily increased the sales tax rate for all California taxpayers and the personal income tax for those in the upper-income level. The revenues generated from Prop 30, passed in November 2012, will be distributed through the Education Protection Account (EPA) for school districts, county offices of education, and charter schools.^[18]
- **Restricted and Unrestricted Funds:** Restricted funds are subject to constraints by the resource providers or by law. These funds become part of the general fund with specific conditions, or restrictions, outlining their use. Unrestricted

funds are the revenues without constraints available for general fund purposes appropriate for school district operation and programs.^[19]

- **Revenue Limit:** Funding for public school districts in California comes from a variety of local, state, and federal sources. Each district receives funding for both general and specific purposes. Specific funding supports programs such as K-3 Classroom Size Reduction and Special Education. A complex formula creates a unique revenue limit for each district based on their Average Daily Attendance (ADA) per student, the type and size of a school district, and its historical spending patterns. The revenue limit determines the funding for general purposes with resources from property and state taxes.^[14]
- **ROP: *Regional Occupation Programs*** - These are also referred to as Regional Occupational Centers and Programs (ROCPs). These programs offer career and workforce preparation for both high school students and adults. The preparation may include advanced training and upgrading of existing skills.^[20]
- **School District (elementary, secondary, unified):** A school district is a local education agency that functions to operate public schools. There are three types of school districts in California. These include elementary, generally kindergarten through eighth grade (K-8); high school, generally grades 9 through 12; and, unified, which includes kindergarten through 12th grade (K-12) . A unified district may include all or part of an elementary school district and a high school district with a single governing board.^[13]

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Resources

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- Ed-Data
<http://www.ed-data.k12.ca.us>
- Santa Cruz County Health Services Agency: Mental Health and Substance Abuse Services
<http://www.santacruzhealth.org/cmhs/2cmhs.htm>
- Santa Cruz County Office of Education
<http://www.santacruz.k12.ca.us/>