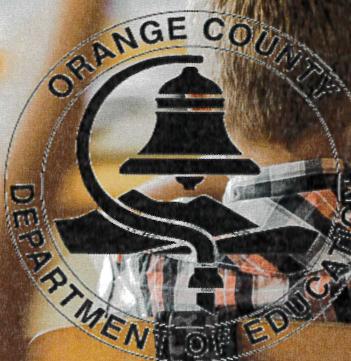


Orange County Department of Education



2025-2026 First Interim Budget

**Stefan Bean, Ed.D.
County Superintendent of Schools**

Orange County Board of Education

Jorge Valdes, Esq. Trustee Area 1

Mari Barke Trustee Area 2

Ken L. Williams, Jr., D.O. Trustee Area 3

Tim Shaw Trustee Area 4

Lisa Sparks, Ph.D. Trustee Area 5

December 3, 2025

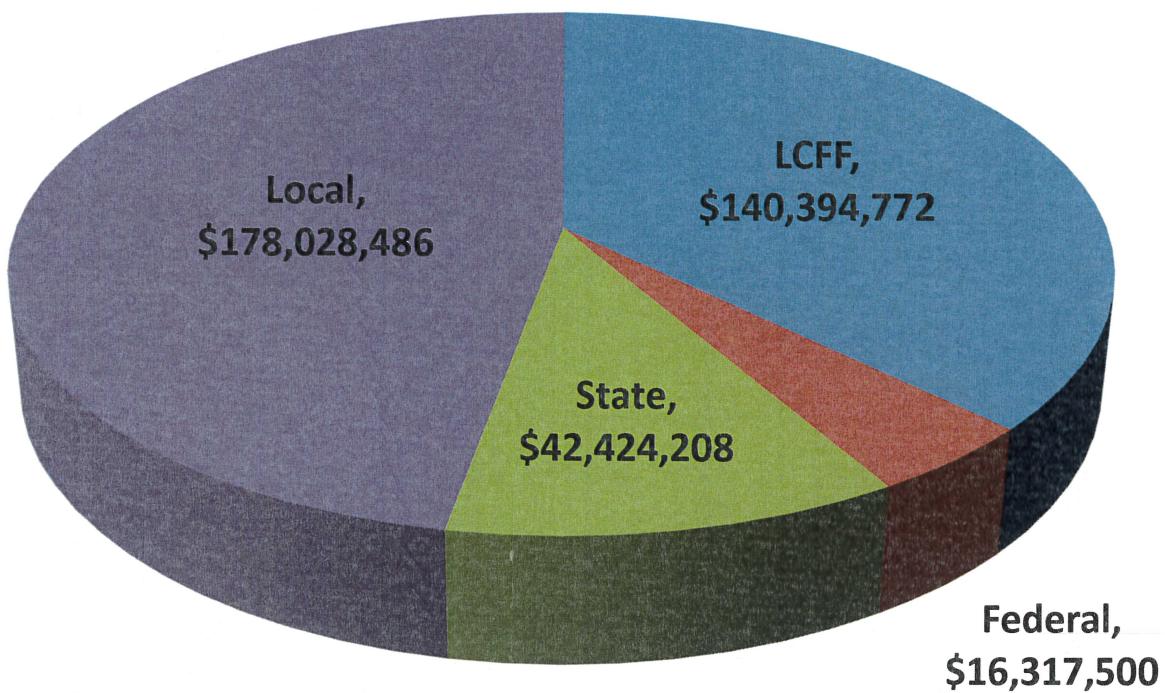
This summary is an overview of the Orange County Department of Education (OCDE) Budget reflecting the goals and priorities of the County Superintendent and the Orange County Board of Education in alignment with the Local Control Accountability Plan (LCAP). The budget is a complex document that is required to follow state accounting guidelines. The budget summary incorporates information from The Governor's enacted Budget for 2025-2026 and provides estimates of actual revenue and expenditures for 2025-2026. The First Interim Budget includes any new entitlements, grants and contracts received and is aligned with the Local Control Accountability Plan for 2025-2026, the Educator Effectiveness Grant approved on December 8, 2021, and the Transportation Plan approved in March 2023 and updated in March 2024. The LCAP lays out the main objectives for meeting the learning requirements of high need students and identifies the expenditures required to meet the objectives.

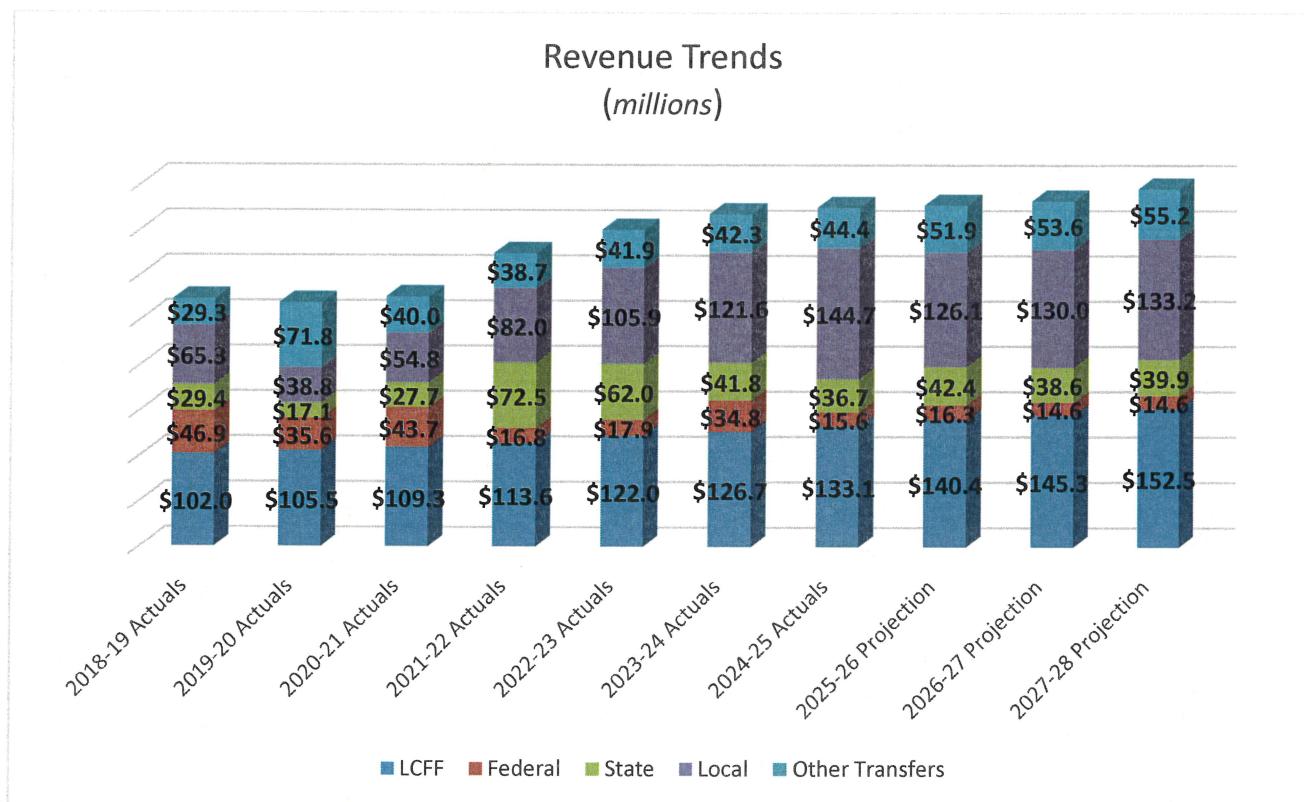
The 2025-2026 General Fund Budgeted Expenditures are \$392,177,784. After multiple years of declining enrollment and increasing local property taxes, the budget has reached a stage where we are considered to be funded at minimum state aid. This means that any increases in the LCFF calculation from COLAs may result in increasing funds to the Orange County Courts and not OCDE programs. For 2025-2026, only the Local Control Funding Formula (LCFF) and a few specific programs funded outside the LCFF will receive a cost-of-living adjustment of 2.30%.

REVENUE

The Total General Fund Revenue Projections are \$377,164,966

OCDE Total Revenue





Local Control Funding Formula (LCFF) is \$102,810,491

The Local Control Funding Formula (LCFF) for County Offices incorporates funding for County-wide services to districts and direct funding for students in Juvenile Court Schools, and referrals from Probation or Social Services. The funding accounts for 28% of our total revenue. The LCFF formula for County Offices is separated into two major components.

Projected Funding for 2025-2026 is \$43,341,423

County Operations Grants: This funding is based on the number of students who attend school in the County or Average Daily Attendance (ADA), and the number of school districts we support. This funding is used to perform services mandated under the education code such as financial oversight and services to districts.

Projected funding for 2025-2026 is \$7,297,578

Pupil Driven Grants: Base funding is received per ADA, plus supplemental and concentration grants for students that are classified as one of the following: English

Learners, Foster Youth, or qualify for the Free and Reduced Lunch Program. Our 2025-2026 unduplicated rate is 88.34%.

Students in Juvenile Court Schools receive base funding and 100% of the students qualify for Supplemental and Concentration funding.

Projected funding for 2025-2026 is \$23,862,818

Students that are considered type “C” probation referred, expelled or social services referred.

Supplemental is 35% of Base grant

Concentration is 25% of Base grant for unduplicated count over 50%

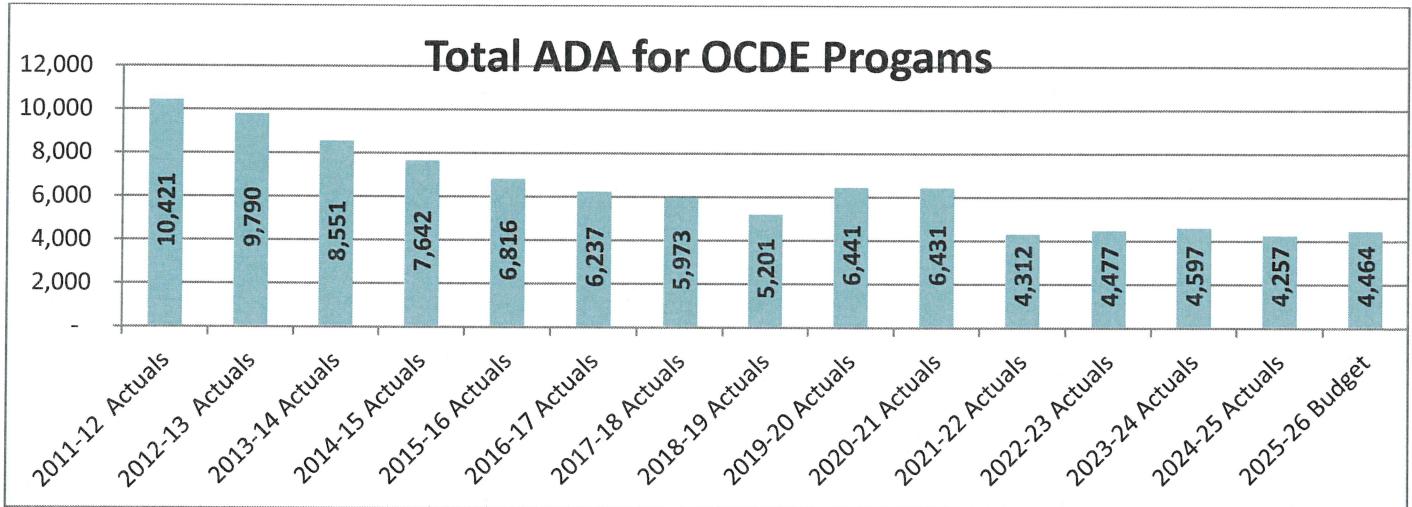
Projected funding for 2025-26 is \$49,577,200

OCDE serves students that are referred from school districts; this ADA is added to total enrollment for staffing ratios, but the funding for district-referred students is recognized under Local Revenue.

Both County Offices of Education (COEs) and school districts will receive a 2.30% Cost of Living Adjustment (COLA) for LCFF in 2025-2026, however only specific categorical programs will receive this COLA. Beginning in 2023-2024, COEs are able to utilize the greater of current year ADA, prior year ADA, or the average of the three most recent prior years ADA when calculating LCFF Alternative Education funding. This calculation is consistent with the school district LCFF ADA calculation introduced with the 2022-2023 Enacted State Budget.

Because of our minimum state aid/excess tax status, we will be required to transfer \$29.3 million dollars from our student programs to the Orange County Courts.

Average Daily Attendance for OCDE Programs



OCDE ADA by Program

	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 Budget
Juvenile Court Schools	460	401	475	475	267	321	257	238	204
Community Schools "C"	1,134	975	1,454	1,347	502	846	1,022	823	789
Community Schools Secondary 1st Semester	584	284	499	599	45	64	3	6	9
CHEP and PCHS	908	708	629	630	571	426	367	334	310
PCHS Secondary 1st Semester "A" & "B"	1253	1233	1,593	1,593	1,300	1,415	1,437	196	201
Expelled	133	136	179	175	51	50	48	35	28
County Community "A" & "B"	563	542	635	635	634	502	503	540	451
County Community "A" & "B" Secondary 1st Semester	426	358	406	406	465	409	507	1,655	2,032
College & Career Prep. Charter	142	179	199	199	147	107	109	115	125
Total For ACCESS	5,603	4,815	6,069	6,059	3,982	4,140	4,253	3,942	4,149
Change from Prior Year	(258)	(788)	1,254	(10)	(2,077)	158	113	(311)	207
SIS Total	2,262	1,875	4,092	2,675	1,810	1,888	1,947	1,857	2,242
Total Program without SIS	3,341	2,940	1,977	3,384	2,172	2,252	2,306	2,085	1,907
Special Schools	370	386	372	372	330	337	344	315	315
Change from Prior Year	(6)	16	(14)	(0)	(42)	7	7	(30)	-
Total	5,973	5,201	6,441	6,431	4,312	4,477	4,597	4,257	4,464
Difference from prior year	(267)	(772)	1,241	(11)	(2,119)	165	120	(341)	207

Average Daily Attendance (ADA)

OCDE has been declining in enrollment since 2012-2013. Due to COVID-19 and the closure of schools, the State changed the formula for calculating ADA. This resulted in an increase in ADA for 2019-2020 and hold harmless for 2020-2021. As a County Office, we did not receive the benefit of using prior year ADA after 2020-2021 through 2022-2023. However, beginning in 2023-2024, County Offices are able to utilize the greater of current year ADA, prior year ADA, or the average of the three most recent prior years ADA when calculating LCFF Alternative Education funding.

This calculation is consistent with the school district LCFF ADA calculation introduced with the 2022-2023 Enacted State Budget.

In both 2022-2023 and 2023-2024, we recorded small increases in program ADA. However, in 2024-25, we recorded a moderate decrease in ADA, primarily due to a decline in probation referred students. In 2025-2026, we are projecting a moderate increase in ADA, primarily due to an increase in students attending the credit recovery program. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and remain in their district of residence. To adjust to the changing environment, we are developing new programs, strengthening partnerships with districts and court agencies, expanding our career technical programs, and providing innovative programs to better serve our students.

Revenue Outside of LCFF

Outside of the LCFF, we receive income in five different ways from Federal, State or Local resources. Below we will detail examples of the revenue we receive as a County Office:

Contracts: Are specific services that an agency wants to contract with OCDE based on specific expertise or experiences.

Entitlements: Are funds normally received on a per student basis and are either part of the State Budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.

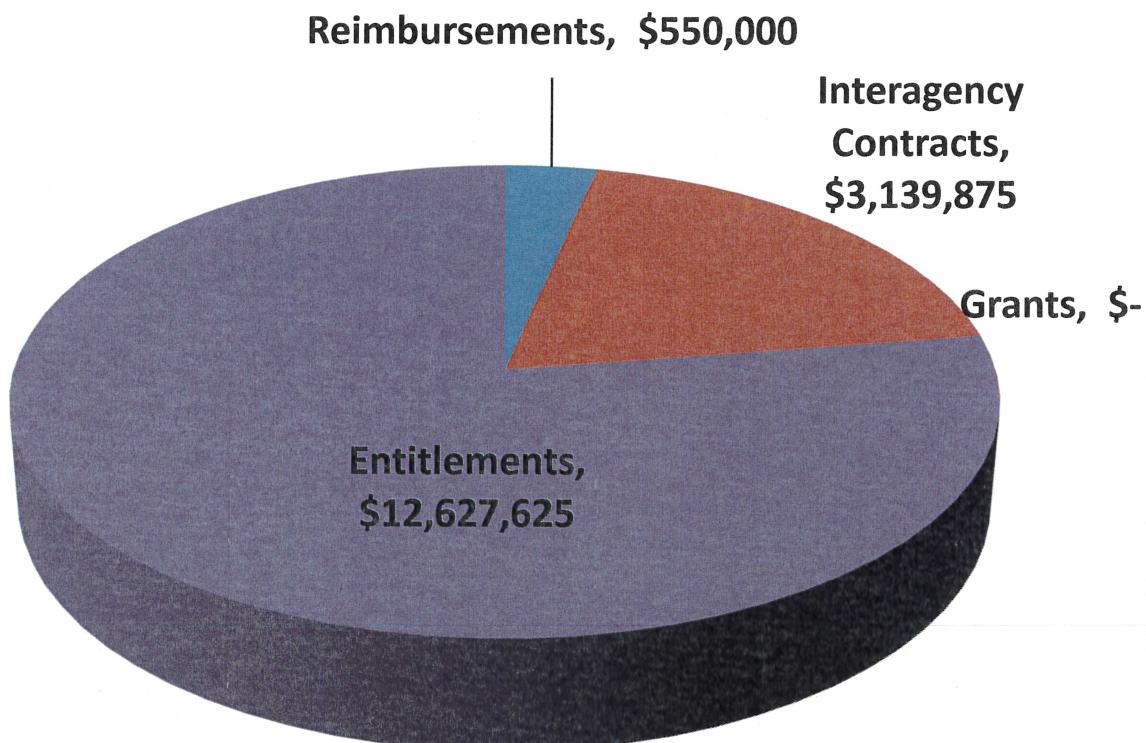
Grants: Are projects that OCDE has applied to funding agencies for, and could come from Federal, State, or Local agencies. These are normally competitive in nature and require specific expenditures as part of the grant.

Reimbursements: Are revenue received to reimburse a portion of the cost for providing specific services to students, such as Medi-Cal Administrative Activities (MAA), Medi-Cal Billing program and the Child Nutrition program.

Fee for Services: Most of the fees for services are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, Financial System service fees, and various services OCDE provides on a county-wide basis.

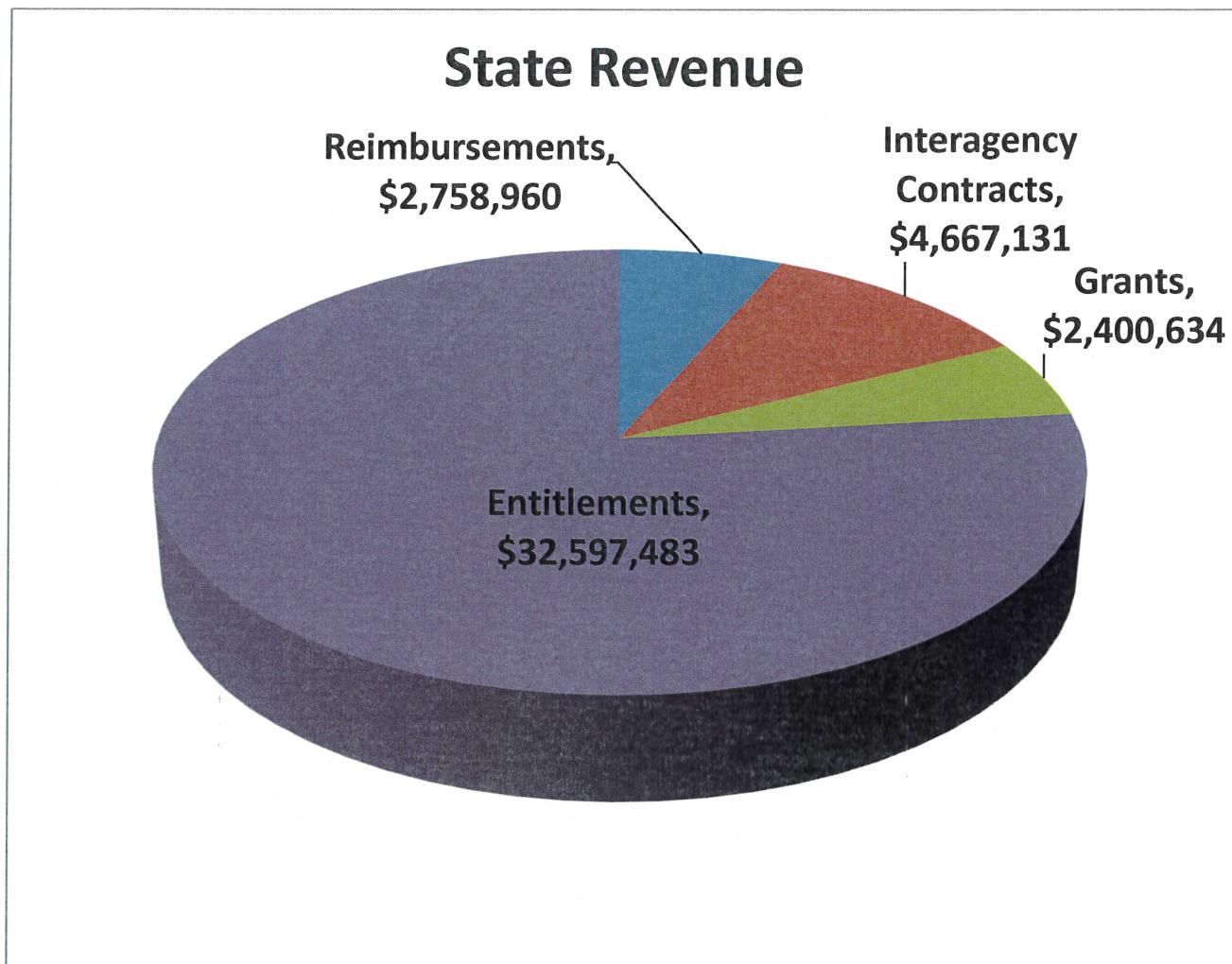
Total Federal Revenue is \$16,317,500

Federal Revenue



Federal Revenue		2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 Budget
Entitlements									
American Rescue Plan Homeless Children & Youth II (ARP)							17,277	42,933	-
American Rescue Plan:Homeless I Program				192,315	298,765	461,596	400,244	-	-
CARES Act Coronavirus Relief [CR LLM,GEERI,ESSERI]			7,728,039	1,851,306	-	-	-	-	-
CARES Act Coronavirus Relief [GEER II]				819	282,522				
Comprehensive Schools Security			14,303	132,290	-	(333)	-	-	-
CPIN EL Outreach	160,448								
CPIN Migrant Education	12,077								
CPIN Network	202,743								
Dual Language Learning Prof Develop	144,752	764,409	366,056						
Education Innovation & Research			78,619	482,517	1,030,959	900,413	993,756	992,341	
Education of Homeless	276,173	241,491	252,269	276,240	265,458	354,042	304,059	303,087	
Elementary & Secondary School Relief fund (ESSER II)				4,825,682	5,185,715	645,436			
Elementary & Secondary School Relief fund (ESSER III)				504	96,417	21,756,066	1,519,837	-	
ESSA Sch Improvement	51,130	407,486	782,472	778,382	349,084	791,923	1,109,815	2,224,358	
Expanded Learning	94,996	129,390	138,145	138,432	119,183	116,001	105,124	135,144	
Inclusive Early Learning	29,906	720,239	-						
National Sch Lunch Prog (NSLP) COVID 19 .75 Cent Rate Increase			4,891	63,472	-				
National Sch Lunch Prog (NSLP) Equipment							83,438		
OC Threat Assessment				52,092	111,062	328,248	38,061	-	
Perkins Innovation	-	259,219	85,836	56,453	47,428	-	-	-	
Power of Discovery	52,500	66,918	80,082	72,700	52,818	26,472	77,735	80,500	
QCC Equitable Learning		213,366							
QRIS Certification	305,052	771,600	618,736						
Quality Counts CA QRIS					555,677	1,394,114	945,422		
Special Education	1,548,760	1,602,331	1,475,581	1,673,587	1,531,278	1,506,511	1,594,401	1,451,435	
Stop School Violence							307,909	672,854	
Title I	4,729,492	4,914,631	4,518,797	3,267,569	3,728,612	3,773,137	4,337,200	5,377,026	
Title II	46,329	46,469	39,194	38,378	192,597	53,989	47,155	101,604	
Title III	134,127	12,913	173,519	226,743	97,356	9,913	121,363	74,791	
Title IV	427,257	217,650	162,199	-	299,575	292,645	230,669	269,063	
Title IV Student Support Acad Enrichment		1,074,695							
Workforce Development					1,244,922	691,707	110,349	-	
	7,654,358	10,137,548	16,518,738	14,129,481	14,933,750	32,280,722	12,818,161	12,627,625	
Reimbursements									
Child Nutrition	329,611	206,951	175,172	311,180	410,966	544,643	535,186	550,000	
MAA	36,620,011	22,537,612	24,751,406	39,179	-	-	-	-	
Medi-Cal ACCESS	36,065	39,559	86,768						
Spec Schools Medi-Cal	625,145	273,186	519,873						
	37,610,832	23,057,308	25,533,219	350,359	410,966	544,643	535,186	550,000	
Grants									
Contracts									
Interagency Contracts	116,673	1,078,643	1,607,909	2,320,431	2,549,166	1,975,133	2,210,624	3,139,875	
	45,381,863	34,273,498	43,659,866	16,800,271	17,893,882	34,800,498	15,563,970	16,317,500	
Change from Prior year	13,666,632	(11,108,365)	9,386,368	(26,859,595)	1,093,611	16,906,616	(19,236,528)	753,530	
	51%	-24%	27%	-62%	7%	94%	-55%	5%	

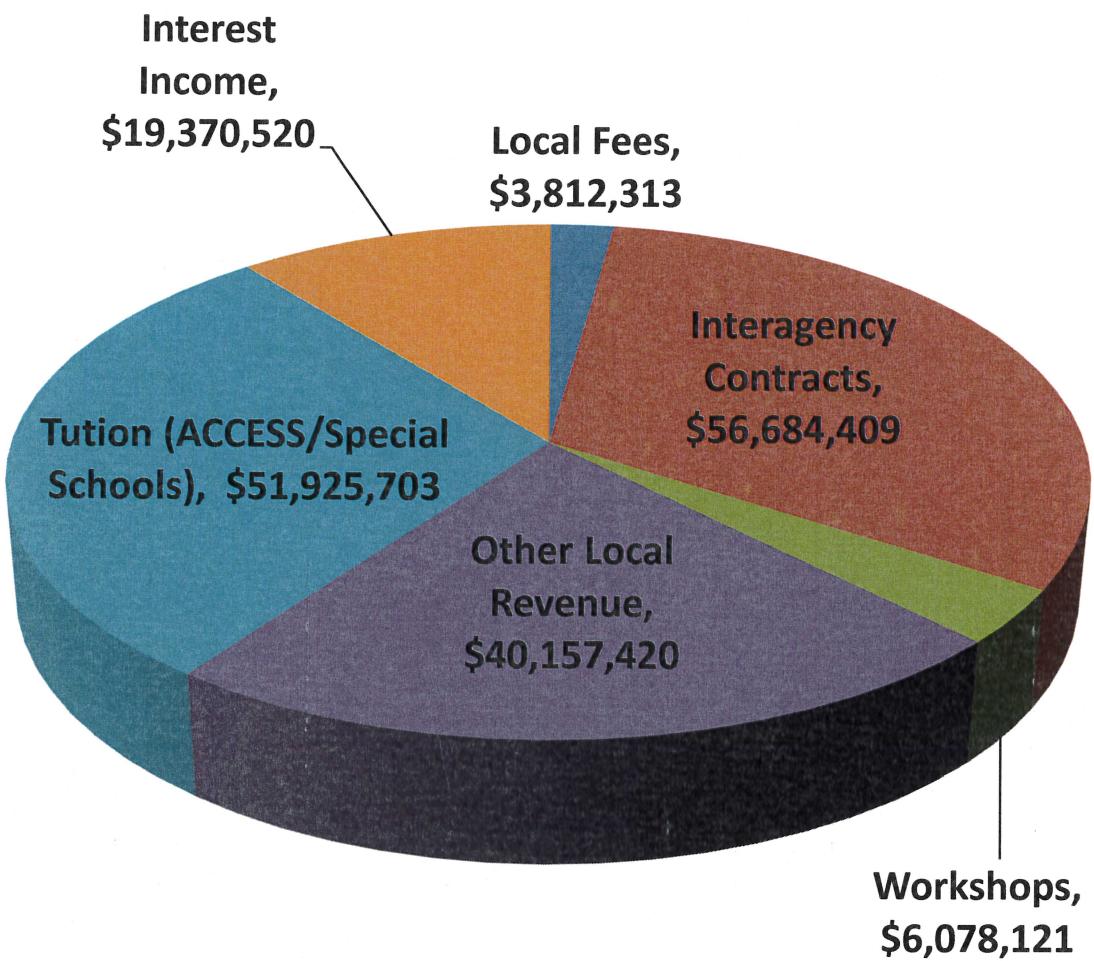
Total State Revenue is \$42,424,208



State Revenue	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 Budget
Entitlements								
Prior Year Apportionment	259,097	87,997		308,642	(7,459)	12,235	(4,558)	
ACCESS Mental Health	295,717	369,063	364,419	403,198	400,065	341,075	328,566	334,696
A-G Completion				539,526	179,842			
Arts & Music					1,392,762	1,293,846	-	-
Arts & Music Prop 28					390,778	420,096	420,095	
Ca. Complete Count Census	-	300,770	-					
California Community School Program Planning					630,000	470,000	400,000	900,000
CALWorks	61,149	37,091		54,110	76,804	25,228	75,405	33,098
CARES Act			924,123					
CCI Cal. Career Innovations	28,833				17,361,600			
Classified School Employees	1,240,000	1,239,837	1,208,596	816,982	2,594,249	2,874,926	2,772,094	2,880,000
Classified School Employees Prof Development	128,046		-					
COE Mitigating								
Commission on Teacher Credentialing	19,154	19,154	18,577	18,577	18,577	18,577	19,526	18,577
Countywide Foster Youth	896,628	867,812	1,223,903	1,044,041	1,659,692	2,149,181	1,451,587	1,481,293
COVID-19 Response Relief, Expanded Learning Opportunities (ELO)			4,181,342	493,305	-			
COVID-19 Response Relief, In-Person Instruction (IPA)			436,346	319,588	3,273	3,217,547	366,221	-
CPA California Partnership Academy	145,172	225,781	(4,799)					
Educator Effectiveness				2,077,625	519,407			
Educator Workforce Investment						471,999	1,344,683	683,318
Expanded Learning	169,204	121,789	135,271	128,534	168,403	444,016	95,955	122,691
Fairview Development Ctr	7,903	7,903	-					
Golden State Pathways						1,272,363	-	
Health Framework	690,376	2,647,814	1,601,124					
IEEEP Inclusive Early Learning			178,810	188,805	200,803	553,694	383,434	813,484
Learning Communities for School Success				272,475	38,925	77,850		
Learning Recovery Emergency					5,386,603	5,419	-	-
Literacy Coach & Read Sp.					900,000	-	-	
Local Control Funding Formula (LCFF) Equity Multiplier						4,004,130	3,616,290	3,616,290
Lottery	1,136,466	954,121	1,922,190	1,717,729	630,712	1,442,479	1,284,667	1,200,134
Low Performance Students	89,909	91,911	-					
Mandated Costs	1,908,644	787,972	841,868	884,301	751,133	822,072	853,636	874,232
Model Curriculum				8,030	10,857,814	534,156		
MTSS	13,500,000		-	27,900,000	18,600,000			5,000,000
NOC Early Start	150,252		161,183	200,082	94,992	55,261	71,102	71,102
One-Time Special Education Dispute Resolution				85,094	(35,283)	(3,447)		
One-Time Special Education Learning Recovery				382,923	(175,981)			
Power of Discovery	54,603	26,619	32,010	34,319	24,426	26,306	34,126	34,500
Reversing Opioid Overdose						228,308	220,902	-
Safe Schools for All				400,000	-			
SB 117 COVID-19 Funding		118,367						
School communication Interoperability			4,124	157,732	-			
Special Ed Pass Through			13,979	13,979				
Special Schools Mental Health	24,398	24,686	24,375	24,785	26,671	31,118	26,204	26,693
STRS on Behalf	4,560,175	6,052,748	5,948,534	6,850,272	5,528,817	4,284,613	4,538,515	4,538,515
Student Support & Professional Development								1,333,166
Student Support & Enrichment Block Grant						4,747,020	3,826,398	4,065,060
ELO Program System of Support Expanded LEarning								
Tobacco Use Prevention	963,982	1,487,425	3,223,100	3,167,006	3,226,056	3,538,788	4,304,419	3,629,000
Unemployment Insurance	188,060	187,425	174,422	176,597	180,528	185,210	192,201	196,620
Various	9,286	6,201	8,167	91,293	20,527	7,222	131,823	85,696
Total Entitlements	26,527,054	15,662,487	22,621,663	66,121,150	53,892,359	32,249,608	28,264,875	32,597,483
Reimbursements	27,844	17,927	16,102	66,856	300,600	2,560,189	2,627,062	2,758,960
Grants								
Career Pathways	-							
CTE Incentive	2,481,202	1,402,817	399,405	1,260,761	1,543,621	1,568,603	2,664,922	2,400,634
Total Grants	2,481,202	1,402,817	399,405	1,260,761	1,543,621	1,568,603	2,664,922	2,400,634
Contract								
CalHope				64,773	-			
Direct Support Professional			146,326	722,236	765,688	813,900	826,260	805,156
Dual Language Learner				100,589				
Foster Youth Technical Assistance	407,245	-			-			
K-12 Pathway Coordinator			117,500	128,500	130,000	169,000	130,000	169,000
K-12 Strong Workforce			3,768,396	3,718,631	5,327,040	4,476,100	2,182,171	3,692,975
Reset Toolbox			89,195	1,167				
Social Emotional Learning Community of Practice			260,421	337,079				
Suicide Prevention			70,886					
	407,245	-	4,452,724	5,072,976	6,222,729	5,459,000	3,138,431	4,667,131
Total State	29,443,345	17,083,230	27,489,894	72,521,743	61,959,308	41,837,400	36,695,291	42,424,208
Change from Prior year	11,579,187	(12,360,115)	10,406,664	45,031,849	(10,562,434)	(20,121,908)	(5,142,109)	5,728,917
	65%	-42%	61%	164%	-15%	-32%	-12%	16%

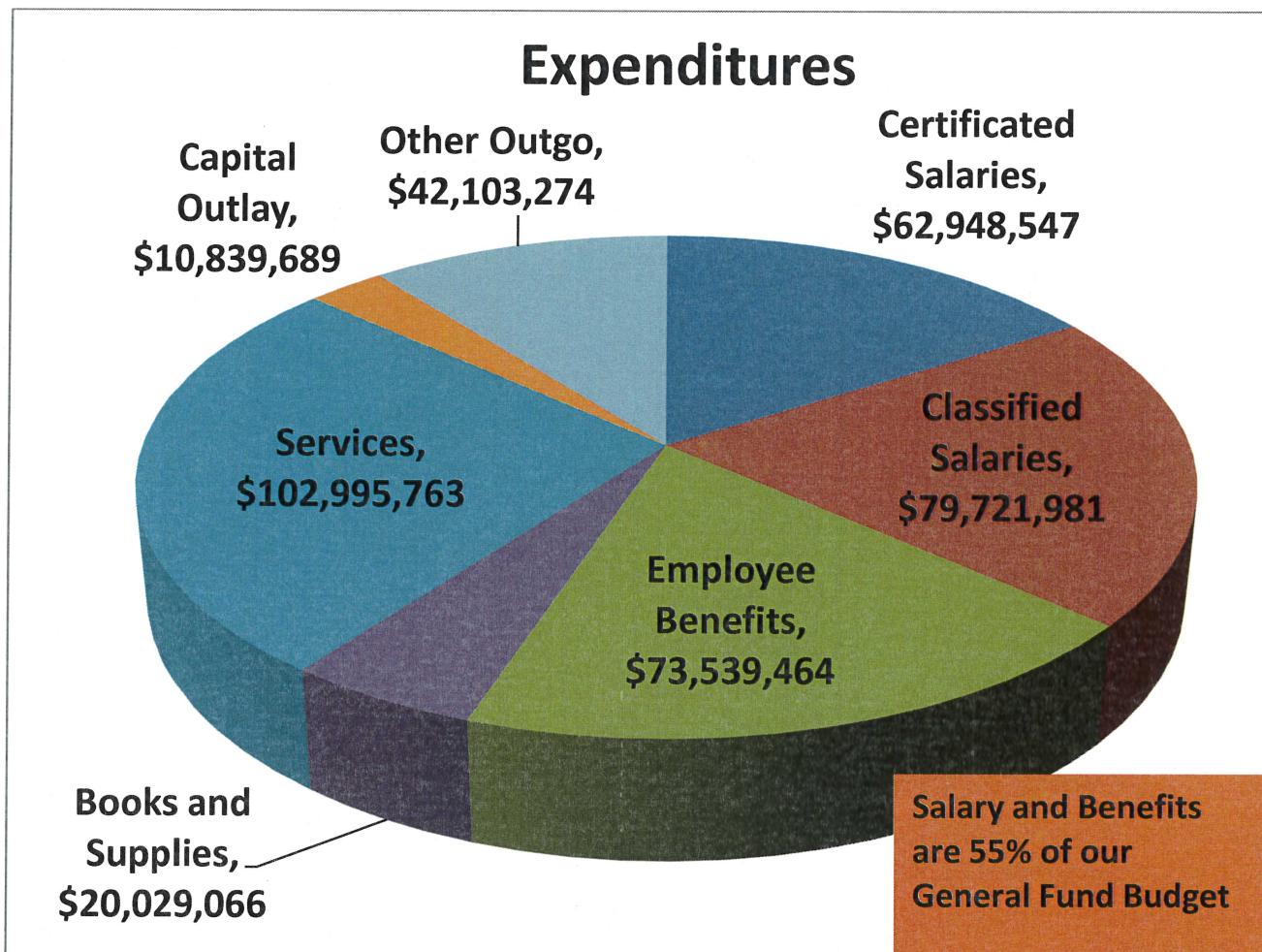
Total Local Revenue is \$178,028,486

Local Revenue



Local Revenue		2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 Budget
Local Revenue									
Redevelopment	2,999,856	3,355,800	3,700,168	4,316,401	4,170,892	4,415,251	4,094,549	3,336,713	
Sale of Publications	304,131	206,778	195,374	242,802	284,310	359,541	253,710	299,900	
Food Sales	352,932	202,486	28,275	112,834	192,921	160,732	153,755	165,000	
Leases and Rentals	4,776				1,783				
Other Sales			(2,500)		1,067	9,628	9,671	10,700	
Total Local	3,661,695	3,765,064	3,921,317	4,672,037	4,650,973	4,945,152	4,511,685	3,812,313	
Interest	3,895,426	4,413,963	2,098,504	(4,633,858)	12,576,542	20,793,691	19,069,990	19,370,520	
Interagency Fees and Contracts									
ACCESS Fees	298,197	391,560							
Audiologist SELPA	273,327	289,467	246,391	258,114	328,452	317,345	121,855	204,810	
Bi-Tech Fees	3,117,013	3,049,022	3,147,934	3,130,000	3,664,375	4,077,050	4,385,750	4,385,750	
CAL Works HVP Home Visits			204,524	148,671	153,130				
CALHOPE Various					602,727	691,251	759,122		
California Apprenticeship Initiative						202,572	491,245	820,599	
CA Collaborative for Education Excellence (CCEE)									329,735
California Guidance Initiative									34,271
California Mathematics Science & Computer Scien (Cal-MSCS) Professional Learning									162,733
CCSPP Regional Tech Asst.						41,132	440,793	1,437,795	150,427
Comp Literacy School Development							653,830	276,074	592,846
Courier JPA	230,000	190,000	210,000	215,000	215,000	215,000	301,000		291,299
CTE Incentive	146,137			744,168					301,000
Dept of Justice Tobacco		35,927	137,397	144,704	65,022				
Education Services Income	1,404,732	1,078,382	668,507		176,650	172,750	208,500		193,000
Education Support Dependent									
Education Workforce Investment			66,110	53,558	249,658	160	3,150		
Environmental Field	831,505	707,885	262,624		919,254	1,111,467	1,237,271		800,000
Fairview Development		102,550	81,493						
HCA After Hours Nurse		800,000	707,400	(314)					
Imagining Services	97,731	113,517	93,500	76,140	100,813	126,209	143,218		142,830
IMPACT	1,895,395	3,194,384	1,359,994	1,147,340	1,449,911	560,990	636,876		
IT Services	145,715	193,578	366,856	391,280	388,870	374,775	431,400		299,600
K-12 Pathways		70,000							
K-12 School Based Mental Health			499,951	483,120	538,964	539,441	544,745		
k-12 Strong Workforce	136,675	9,073,170							
Medical Administrative Activities (MAA)	52,499	65,428	77,155	88,013	161,645	65,067	59,952		86,232
Mental Health Services			1,125,000	1,500,000	2,033,993	1,466,810	263,677		1,229,920
NOC SELPA Itinerant Services	2,050,633	1,931,119	1,984,857	1,994,022	2,174,394	2,213,621	2,427,253		2,644,668
Nutrition Education	93,815	54,977	10,471						
Preschool Glad	87,952	39,329	18,548						
Project Glad	333,880	79,249	-		1,436		530,403		1,015,000
Project Sunshine					800,000	1,275,125	1,549,750		190,000
Safety of Students	831,078								
School Based Stress Mgt	155,001	155,000							
School Based Supplemental	242,553								
School Linked Partnerships & Capacity							23,033,583		2,559,287
SMARTS	540,765	350,172	(0)						
Special Ed Infant	515,780	691,630	484,930	312,814	341,218	443,975	446,231		377,722
Special Ed JPA	45,442	44,732			39,698				
Special Schools Billing	25,825,162	27,038,796	26,282,904	27,497,810	28,604,380	29,942,215	32,716,107		36,015,585
Stuart Foundation	933	128,942							
Transportation	3,185,060	3,795,818	2,478,225	4,134,846	4,963,700	2,648,041	3,029,118		3,465,329
Violence Prevention	191,111	146,395	175,025	168,182	214,536				
Violence Prevention Admin	228,340	201,321	225,586	132,704	129,743				
Violence Prevention Evaluation	152,374	151,098	152,687	156,164	160,098				
VPE Health Care Agency	391,560	306,834	350,115	424,548	591,326				
VPE Restorative Practice	238,266	112,070	135,789	144,674	196,974				
VPE Threat Assessment	253,288	222,649	280,024	293,361					
Various	239,919	167,052	259,821	387,953	1,036,294	710,088	143,364		554,499
Total Interagency	44,231,838	54,069,505	42,207,475	44,816,079	50,343,076	48,248,575	75,340,173	56,684,409	
Registrations for Workshops	4,469,921	3,598,823	2,225,592	4,221,829	5,035,032	7,092,682	6,253,690		6,078,121
Medical Administrative Activities (MAA)			255,723	28,114,493	22,882,330	17,550,783	21,296,174		22,899,681
Medi-Cal ACCESS				383,695	49,125	118,049	64,910		40,000
Spec Schools Medi-Cal				472,750	1,022,489	4,354,005	4,565,191		2,000,000
Other Local Revenue	5,076,162	4,909,035	4,137,398	3,989,899	9,388,378	18,617,255	12,073,699		15,217,739
	9,546,083	8,507,858	6,618,713	37,182,668	38,377,354	47,732,774	44,253,664	46,235,541	
Total all 8600 Object Codes	61,335,042	70,756,390	54,846,009	82,036,926	105,947,945	121,720,192	143,175,513	126,102,783	
Tuition									
ACCESS	28,853,744	35,415,141	35,438,488	34,264,017	36,584,643	36,518,047	40,050,726		45,046,958
Charter School Admin Fee	399,597	467,811	654,152	811,850	1,008,079	1,314,839	1,495,497		1,764,751
Special Schools	3,914,894	3,954,877	3,901,627	3,580,407	4,272,227	4,842,700	4,341,494		4,530,243
Other	16,351	15,976	18,705	19,441	21,211	11,174	19,913		583,751
Total all 8700 Object Codes	33,184,586	39,853,805	40,012,972	38,675,717	41,886,160	42,686,761	45,907,630	51,925,703	
Total All Local Revenue	94,519,628	110,610,195	94,858,981	120,712,643	147,834,106	164,406,953	189,083,143	178,028,486	
Change from Prior year	6,255,235	16,090,567	(15,751,214)	25,853,662	27,121,463	16,572,847	41,249,037		(11,054,657)
	7%	17%	-14%	27%	22%	11%	28%		-6%

Salary and benefits are 55% of the general budget. OCDE has 1,522 employees, 1,266 regular employees and 256 short term and substitute positions.



Below is a historical look at salary and benefits, which reflects the staffing and service reductions over the years as ADA and funding have declined. We have reduced positions through retirement incentives and attrition in the last few years to improve our student to teacher ratios. The historical data also reflects a sharp increase in employee benefits for both pensions and health and welfare benefits. OCDE collaborates with our collective bargaining units, and we include the cost of employee benefits in total compensation when bargaining.

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Certificated Salaries	48,838,222	50,198,007	51,554,629	55,824,774	59,512,561	62,948,547	66,315,865	70,133,042
Classified Salaries	55,819,243	57,829,647	63,031,112	66,004,042	71,152,478	79,721,981	82,791,872	86,706,819
Employee Benefits	52,919,852	56,005,568	58,606,044	61,185,506	65,887,876	73,539,464	74,800,945	77,852,235
Total Salary and Benefits	157,577,317	164,033,222	173,191,785	183,014,322	196,552,915	216,209,992	223,908,682	234,692,096
Total Regular Employees	1145	1160	1195	1221	1265	1266		

AB1200 guidelines require us to project revenue and expenditures for the current, and two subsequent years. The chart above is an excerpt from the budget document that

shows our projections for salaries and benefits. This is an important budget item as it represents 55% of our budget.

Salaries in 2025-2026 reflect the savings from retirements and reductions through attrition. Negotiations with Classified, Management and Supervisory groups are settled. Negotiations with the Certificated bargaining group is still open. Accordingly, employee health and welfare benefits and salary increases are included for all staff, except for the certificated bargaining group. The State Teachers Retirement System (STRS) employers' rates remained at 19.10% for 2025-2026. The Public Employees Retirement System (PERS) decreased the employer rate from 27.05% in 2024-2025 to 26.81% in 2025-2026. However, the PERS rates are projected to increase to 26.90% in 2026-2027 and 27.80% in 2027-2028.

Salaries

As a County Office, we have different needs than a regular school district. Our class sizes are smaller due to state regulations and the specific needs of our students. The Education Code and State Accounting Guidelines dictate how we classify positions. Below is a table that shows a summary of our Certificated and Classified positions.

Certificated Positions	
Teacher Salaries	\$ 31,864,892
Pupil Support Salaries	5,376,460
Supervisors' and Administrators' Salaries	22,881,227
Other Certificated Salaries	2,825,968
Total Certificated Salaries	\$ 62,948,547
Classified Positions	
Instructional Salaries	\$ 15,707,423
Support Salaries	3,924,695
Supervisors' and Administrators' Salaries	39,822,705
Clerical, Technical, and Office Salaries	20,032,222
Other Classified Salaries	234,936
Total Classified Salaries	\$ 79,721,981

Benefits

Expenditures for Health and Welfare and Statutory Benefits are summarized below. As an educational entity, we are required to participate in STRS and PERS for all regular employees. In 2015-2016, we implemented the requirements of GASB 68 to recognize the STRS contribution made by the state on behalf of the district (refer to same entry in state revenue). For any short term or substitute employees, we contribute to an alternative retirement plan (PARS) instead of social security unless they qualify by statute for mandatory retirement under either STRS/PERS.

Benefits	
State Teachers' Retirement (STRS)	\$ 16,186,455
Public Employers' Retirement (PERS)	21,666,178
Medicare/PARS	2,287,074
Health & Welfare	29,684,841
Unemployment	73,237
Workers' Compensation	2,688,530
Other Benefits	953,149
Total Employee Benefits	\$ 73,539,464

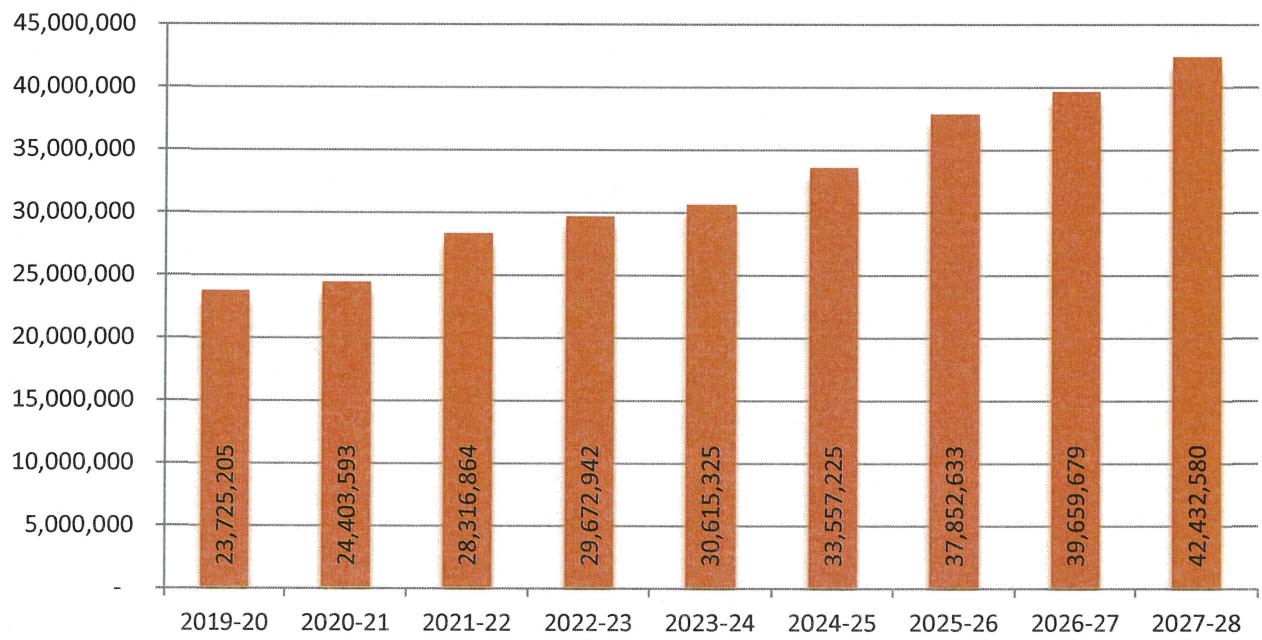
Salaries and Benefits Projection Summary

Salaries: Negotiations have been settled with all groups, except for the certificated bargaining group which is still in process.

Medical Benefits: We have completed negotiations for our health plans with the classified, management and supervisory groups. Negotiations with the certificated group remains in progress. For 2025-26, we anticipate the overall program costs will increase by approximately 3%. We continue to meet with our Health Benefits Review Committee regularly and analyze utilization of our plans. This year, with the assistance of our broker, the committee went out to bid for comparable health plans and selected Self-Insured Schools of California (SISC). SISC is a joint powers authority (JPA) that offers a range of health plans, including PPO, HMO and Kaiser.

Retirement Benefits: STRS employer rate stayed at 19.10% for 2025-2026 and the PERS employer rate decreased from 27.05% to 26.81%. The PERS employer rate is anticipated to increase in future years.

Impact of Rate Increases for Retirement Contributions



Books and Supplies

Expenditures in this category are specific to books, supplies, and non-capitalized equipment (equipment under \$5,000)

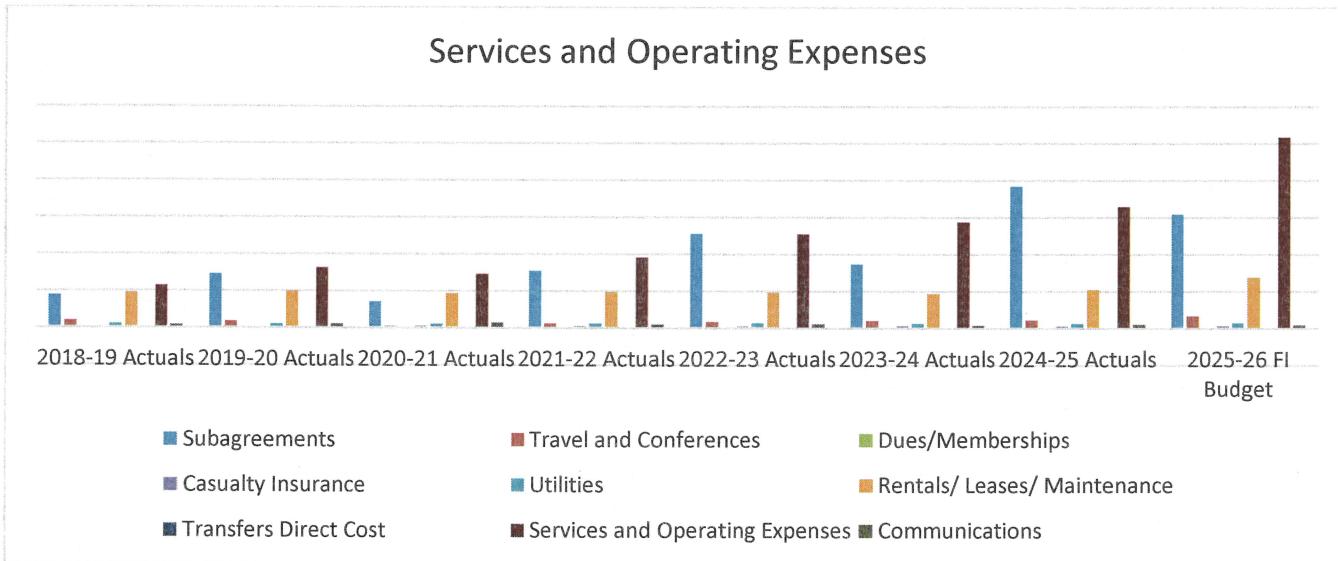
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Textbooks/Inst. Materials	192,688	404,745	303,759	1,147,860	321,043	643,220	647,478	651,821
General Supplies	6,175,296	6,196,696	7,691,718	11,912,006	19,188,946	17,367,538	13,484,338	13,659,907
Equipment	1,572,288	999,824	808,446	1,561,308	1,615,593	2,018,308	2,039,579	2,061,575
Total	7,940,271	7,601,265	8,803,922	14,621,174	21,125,581	20,029,066	16,171,395	16,373,303

Incorporated in the Materials and Supplies category is a holding account of \$1,487,798 that has not been allocated yet.

Book and Supplies Summary Projections

We have budgeted for furniture and equipment for our school sites and offices, as well as health and safety improvements. Unfortunately, we continue to see supply chain disruptions which can mean long wait times for certain items. We have increased our technology purchases and internet bandwidth at most sites, and plan to enhance career technical education programs to maximize educational opportunities for our students. Additionally, we will continue to evaluate the technology needs of both students and staff.

Services and Operating Expenses



Sub-Agreements: \$30,849,057

These are contracts with other agencies for services they provide on our behalf. Multi-Tier System of Support (MTSS) is \$15,110,992, transportation services is \$7,526,008, various programs is \$3,362,019, School Linked Partnership is \$1,624,368, TUPE is \$1,228,412, and K-12 Strong Workforce is \$1,197,258.

Travel and Conference: \$3,350,445

All travel is required to follow OCDE guidelines and procedures. We have budgeted for staff development activities, most notably in ACCESS and Special Education in accordance with the LCAP guidelines. Major object codes for travel and mileage are below:

Object Code 5210 is for local travel, conferences and mileage. As a county-wide agency, we pay mileage to employees who travel between worksites, which is budgeted at \$598,972 for 2025-2026. Travel and parking for local conferences for staff development opportunities are included in this budget category.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay. We have budgeted \$1,457,473 for 2025-2026. Many of our programs require statewide collaboration, which usually includes monthly meetings in Sacramento.

Object Code 5230 is for registrations for conferences and workshops. We continue to support staff development opportunities via virtual conferences when possible. We have budgeted \$1,294,000 for 2025-2026.

Dues and Memberships: \$286,187

- Existing policy on dues and memberships states that we do not pay personal dues for employees (see exceptions) unless the dues reduce the cost of a conference or subscription that will create a savings for the organization. We pay for one organizational membership for an association unless OCDE receives a benefit and there may be a cost savings.

Pupil Insurance: \$632,000

- This is liability insurance for OCDE programs, and we have received an assessment for prior year claims due to the passage of AB218. This law has had a dramatic impact on liability insurance costs for school districts around the state.

Utilities: \$1,414,447

- Water, Natural Gas, Electricity, Waste Disposal, Pest Control and Sweeping services.

Rentals and Leases: \$13,843,718

- The cost of leasing our school sites is budgeted at \$5,602,055. This category also includes equipment maintenance agreements for all of our sites.

Transfers of Direct Costs: (\$169,264)

- Record transfers of administrative costs on any basis other than the indirect cost rate.

Professional Services: \$51,793,035

- This group includes expenditures for maintenance and service contracts, custodial contracts, instructional consultants, consultants non-instructional, hearing and legal costs, data processing contracts, and contracts for fingerprinting services.

Orange County Department of Education Legal Fees								
Programs	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 FI Budget
Student Programs	4,519	26,837	24,200	96,132	9,638	-	223,000	217,500
General Administration	43,032	4,931	4,206	2,629	49,237	43,920	146,288	463,855
Project Glad					17,204	5,291	8,728	5,500
County Board	374,611	706,485	1,362,983	1,121,078	956,473	823,183	455,825	600,000
County Superintendent	287,149	843,753	1,060,353	207,143	49,946	44,483	29,910	25,000
OCERS/ Attorney Fees	74,316	4,594	59,331					
OCERS/UUAL	241,416							
County Committee				139,554	111,077	16,838		
County Board Contingency			350,000**	-	-	-	-	-
Total	1,025,043	1,586,599	2,511,072	1,566,536	1,193,574	933,714	863,751	1,311,855

UUAL is required to move to object code 3900 in current year. The 2019-20 amount is \$292,608
Payments for Settlement for OCERS is paid as administrative fees in 3900
**Held as contingency added to reserve (not actual expenditure)

Communications: \$996,138

- This category includes: Internet services at sites, postage, cell phones, telephones and emergency radios.

Services and Operating Services Summary Projections

We continue to allocate funding for professional development especially for areas that provide direct services to students. Our leadership team is focusing on providing professional development that will improve skills to assist teachers with engaging students, mitigate learning loss and meet the social emotional needs of our students.

Major Projects: We have budgeted for improvements at leased sites for our ACCESS program as we transition to larger sites that will allow for enhanced instructional opportunities such as career technical education classes, and maker-spaces for technology. We are also in the process of updating our payroll and retirement system that is over 15 years old. The current system processes payroll for over 90,000 school district and community college district employees in Orange County. Additionally, we are evaluating software to improve system and data analytics for business and instructional programs.

Capital Outlay

These are expenditures for land, building improvements, capitalized equipment (over \$5,000) or replacement equipment. We have budgeted \$1.8 million for new equipment in the 2025-2026 year.

Capital Outlay Summary Projections

We are evaluating long-term space planning to help forecast our space needs at our current locations, which will require investment in updated furniture to meet health and safety code requirements. We also continue to add outdoor shelters with internet connectivity at applicable sites to increase outdoor learning spaces. Additionally, we have included estimated costs for the Rancho Soñado improvements, Esplanade Elevator installation, as well as other planned facility projects.

Other Outgo

These are expenditures to other school districts or agencies. This also includes transfers to the Orange County Court for excess property taxes.

Interfund Transfers

We are budgeting to transfer \$1,158,934 to the Child Development Program that is accounted for in Fund 12. This is required because state and federal program entitlements cap our indirect rate at 8%. We are also budgeting to transfer \$180,650 to the County Schools Facilities Fund 35 to closeout Community School #9; and transfer \$980,735 for contributions to the Deferred Maintenance Fund 14 for future facility maintenance needs as required by the State.

Excess/Deficiency

This is the difference between revenue and expenditures. If we have more revenue than expenditures, then it is an Excess. Less current year revenue than current year expenditures is a Deficiency. The 2025-2026 Preliminary Budget projects a deficit of \$15,012,818.

Summary

Our 2025-2026 First Interim Budget projections reflect a deficit (current year revenues versus current year expenditures) of \$15,012,818. This budget excludes ESSER III funds that were expended in 2024-2025 by the September 30, 2024 deadline.

The current year revenue versus expenditures show a deficit, however, our on-going expenditures are balanced to on-going revenue. We do not have a structural deficit. Salary and benefit increases are included for all groups, except for the certificated bargaining group as negotiations are still in process. Additionally, legislative changes in layoff timelines will require close monitoring of our budget needs.

We continue to evaluate our instructional needs, as we are required to demonstrate increased or improved services provided to our students that receive supplemental and concentration funding, which is allocated in our Local Control Accountability Plan (LCAP). We are cautious on planning for on-going expenditures based on one-time funding, and we continue to closely monitor our enrollment trends and adjust staffing as needed. Most Orange County school districts are showing significant enrollment declines which will have an impact on our ability to gain new students. OCDE's philosophy is that ending fund balance reserves should only be spent on one-time expenditures since reserves are not an on-going source of funding. Our strong financial position will allow us to make thoughtful reductions that will not impact services to students, districts or our community partners.

Fund Balance:

The 2025-2026 ending fund balance is projected to be \$461,717,186

\$93,701,701 is committed for specific program needs

- \$21,762,641 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- \$14,564,365 is reserved for the various programs that are budgeting to spend the funding in the next year.
- \$13,421,886 is reserved for Lottery funds that have been reserved for contingencies.
- \$11,222,345 is reserved for Rancho Soñado rebuild.
- \$10,698,331 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- \$7,496,121 is reserved for District Differentiated Support.
- \$5,443,880 is reserved for Medi-Cal Administrative Activities (MAA).
- \$4,760,847 is reserved for the various workshops and trainings that will occur in the subsequent year.
- \$2,318,283 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- \$1,263,002 is reserved for Overage Payroll/Warrant checks that have not been cashed, and funds have been returned to the general fund. The reserve is to issue payment as requests are made.
- \$250,000 is reserved for County Board discretionary.
- \$250,000 is reserved for Charter School Facility Fund.

\$104,895,487 is designated for carryover for specific programs

- \$52,590,797 is restricted for Routine Maintenance and is required by state statute.
- \$10,881,733 is restricted for Redevelopment for facility or health and safety related items.
- \$9,589,629 is restricted for Special Education Medi-Cal.
- \$7,897,448 is restricted for LCFF Equity Multiplier.
- \$6,279,878 is restricted for Student Support & Enrichment.
- \$6,037,036 is School Linked Partnerships.
- \$3,237,981 is restricted for Lottery instructional materials.
- \$2,548,089 is restricted income for various programs.
- \$2,521,157 is restricted for various Special Education programs.

- \$1,636,953 is restricted for one-time Learning Recovery Emergency.
- \$932,878 is restricted for one-time arts, music and instructional materials.
- \$741,908 is restricted for Project Sunshine.

\$263,049,998 is designated for Reserve for Economic Uncertainties

\$70,000 is designated for the revolving funds for emergencies

Other Funds: OCDE has additional operating funds listed below. The California Department of Education requires accounting in accordance with State Account Code Structure and Generally Accepted Accounting Principles. Expenditures in these funds are restricted to the funds use. See the All Funds Statement for more information.

Fund 10: Special Education Pass-Through Funds for the North Orange County SELPA (does not include salaries).

Fund 12: Child Development Fund are funds that are specific for our Child Development Alternative Payment program and other early learning programs (this is the only fund outside of Fund 01 that has salaries included).

Fund 14: Deferred Maintenance Fund is for facility repairs and requires a deferred maintenance plan for participation in the School Facility Reimbursement Program.

Fund 17: Special Reserve Fund is our contingency fund for unforeseen events.

Fund 35: State Facilities Fund is the fund for approved school planning, design, purchase, and construction.

Fund 40: Capital Outlay Fund is our operating fund for the Esplanade Project.

Fund 56: Debt Service Fund is the fund we pay the principal and interest payments for the Esplanade Project.

Fund 67: Dental Self-Insurance Fund is the fund for payments for employee dental benefits. We have an actuarial study completed every three years and are required to keep reserves for incurred but not received claims.

Firtst Interim Budget Planning Factors for 2025-2026 and MYPs

Planning factors are based on the 2025-2026 Governor's Enacted Budget. In addition, various state agencies and educational sources are used and incorporate for the Budget and the multiyear projections. The information listed below is based on the 2025-2026 Governor's Enacted Budget.

Planning Factor	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Average Daily Attendance (ADA)								
ADA funded at Annual Certification	457,344.46	431,735.12	412,264.59	410,881.64	406,286.30	407,731.13	407,694.73	407,661.73
Alt Ed JUV	475.03	266.81	320.91	257.00	237.95	204.00	194.00	184.00
Alt Ed Community	2,122.25	600.27	981.78	1,073.45	885.58	827.00	791.00	757.00
CountyWide ADA	453,488.27	428,757.59	409,517.80	408,093.02	408,288.30	407,731.13	407,694.73	407,661.73
District Referred ADA funded at Annual (P-2)	3,858.19	2,977.53	2,746.79	2,788.62	2,690.75	3,432.50	3,395.50	3,362.50
Alt Ed District Referred	3,248.68	2,521.85	2,305.95	2,341.82	2,245.89	2,989.00	2,948.00	2,903.00
Alt Ed CCPA	238.87	136.04	103.95	103.00	111.45	125.00	135.00	145.00
Special Schools	372.46	319.84	338.89	343.80	333.41	314.50	314.50	314.50
Dept of Finance (DOF) Estimated Statutory COLA	2.31%	1.07%	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%
COLA Suspension	-2.31%	0%	0%	0%	0%	0%	0%	0%
Dept of Finance (DOF) Statutory COLA	0.00%	1.70%	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%
Planning COLA	0%	5.07%	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%
Statutory COLA on Special Education AB602 Funding	0%	4.05%	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%
Lottery – Unrestricted per ADA	\$150	\$177	\$204	\$211	\$195	\$190	\$191	\$191
Lottery – Prop. 20 per ADA	\$49	\$82	\$100	\$102	\$88	\$82	\$82	\$82
Mandated Block Grant for Districts								
K-8 per ADA	\$32.18	\$32.79	\$34.94	\$37.81	\$38.21	\$39.09	\$40.27	\$41.65
Grade 9-12 per ADA	\$61.94	\$63.17	\$67.31	\$72.84	\$73.62	\$76.48	\$78.79	\$81.48
Other Restricted Funding	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions				
Routine Restricted Maintenance Account	3%	3%	3%	3%	3%	3%	3%	3%
<i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>								
One-Time Entitlements:								
CARES Coronavirus (CR), Learning Loss Mitigation (LLM), 5-31-2021	6,841,234	-	-	-	-	-	-	-
CARES, Learning Loss Mitigation (LLM), 6-30-2021	924,123	-	-	-	-	-	-	-
Governor's Emergency Ed Relief (GEER)/LLMF, 9-30-2022	63,575	295,233	-	-	-	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER), 9-30-22	823,231	1,556,071	-	-	-	-	-	-
CARES, CRRSA, ARPA funding provided for stipends to support Childcare Providers, 6-30-2022	3,453,338	5,672,875	-	-	-	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER) II, 9-30-2023	-	4,817,317	3,959,526	645,436	-	-	-	-
COVID Mitigation for County Offices, 6-30-2023	-	3,594,264	13,767,346	-	-	-	-	-
Expanded Learning Opportunities (ELO), Elementary & Secondary Sch Emergency Relief (ESSER) II, 9-30-2023	-	8,365	1,226,189	-	-	-	-	-
Expanded Learning Opportunities (ELO) Grant: GEER II, 9-30-2023	-	819	282,522	-	-	-	-	-
In Person Instruction AB86, 9-30-2024	436,346	319,588	3,273	3,217,547	366,221	-	-	-
Expanded Learning Opportunities (ELO), 9-30-2024	244,061	1,323,441	1,676,551	1,278,638	151,957	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER) III, 9-30-2024	-	504	96,417	21,756,066	1,519,837	-	-	-
SELPA Special Education to Districts, 6-30-2023	-	1,793,388	1,546,265	-	-	-	-	-
ARP:Homeless I & II Program, 6-30-2024	-	192,315	298,765	478,874	443,177	-	-	-
NSLP Emergency Cost Reimbursement	-	40,284	-	-	-	-	-	-
Workforce Development	-	-	1,244,922	687,334	110,349	-	-	-
Salaries								
Certificated - OCSEA	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	Year 1 of 2: 6% on-schedule salary increase	Year 2 of 2: 3.25% on-schedule salary increase & 1-Time 2%	1% on-schedule + 1% 1-time salary increase	Pending negotiations	Pending negotiations	Pending negotiations
Classified - CSEA	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	3% on-schedule salary increase & 1-Time 2%	2% on-schedule salary increase	Pending negotiations	Pending negotiations	Pending negotiations
Supervisory/Confidential	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	3% on-schedule salary increase & 1-Time 2%	2% on-schedule salary increase	Pending negotiations	Pending negotiations	Pending negotiations
Management	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	3% on-schedule salary increase & 1-Time 2%	2% on-schedule salary increase	Pending negotiations	Pending negotiations	Pending negotiations
Step & Column-Certificated	1.22%	1.40%	1.71%	1.44%	1.82%	1.14%	1.14%	1.14%
Step & Column-Classified	0.58%	1.0%	1.0%	1.0%	1.0%	1.7%	1.0%	1.0%
Employee Medical Benefits [all employees]	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit changes are not included in this budget	n/a	n/a
STRS Employer Rates (Approximate)	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates (Approximate)	20.70%	22.91%	25.37%	26.68%	27.05%	26.81%	26.90%	27.80%
Medicare Rates	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance Rates	0.05%	0.50%	0.50%	0.05%	0.05%	0.05%	0.05%	0.05%
Workers Comp Rates	2.04%	2.15%	2.20%	2.20%	2.00%	1.68%	1.68%	1.68%
Books & Supplies	varies by program & site	varies by program & site	varies by program & site	varies by program & site				
Other Operating Expenditures	varies by program & site	varies by program & site	varies by program & site	varies by program & site				
Capital Outlay	varies by program & site	varies by program & site	varies by program & site	varies by program & site				

ORANGE COUNTY DEPARTMENT OF EDUCATION

2025-2026 First Interim Budget

December 3, 2025

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Decreased by a net of (\$366,347) due to the following:</p> <ul style="list-style-type: none"> • \$57,080 increase in various other components of the LCFF • \$42,398 increase due to a projected increase of Average Daily Attendance (ADA) for Alternative Education • (\$366,667) decrease in Differentiated Assistance • (\$99,158) decrease for Property Taxes that are above our Local Control Funding Formula and are considered excess. These will pass thru to the County of Orange court system and will reduce state revenue to them. The outflow of funds is recorded under object code 7200. • <i>No change in the Local Control Funding Formula (LCFF). We will continue to maintain the Minimum State Aid Guarantee status and we will not receive additional funds for ADA growth or Cost of Living Increases.</i>
(2) Federal Revenue	<p>Increased by a net of \$352,056 due to the following:</p> <ul style="list-style-type: none"> • \$321,758 increase in Every Student Succeeds Act (ESSA) entitlements which is mostly deferred revenue from the prior year • \$222,618 increase for STOP School Violence programs • (\$192,320) decrease for changes in various categorical programs
(3) Other State Revenue	<p>Increased by a net of \$758,839 due to the following:</p> <ul style="list-style-type: none"> • \$1,333,166 increase for new Student Support & Professional Development Discretionary Block Grant • \$301,569 increase in Educational Workforce Investment Grant (EWIG) which is mostly carryover from prior year • (\$475,191) decrease in Tobacco Use Prevention Education (TUPE) due to reduction in grant awards for 2025-26 due to a reduction in trainings • (\$202,373) decrease in various state programs • (\$198,332) decrease in Countywide Foster Youth Services
(4) Other Local Revenue	<p>Increased by a net of \$1,920,566 due to the following:</p> <ul style="list-style-type: none"> • \$4,318,471 increase in local revenue for various workshops and trainings for various programs • \$4,317,035 increase in Tuition for district referred Average Daily Attendance (ADA) • \$655,389 increase in local revenue for various programs • (\$2,656,463) decrease for GASB 31 Fair Market Value Adjustment • (\$2,156,132) decrease in local revenue for interest earnings • (\$1,920,858) decrease in contract fees for Special Schools Connections due to a decrease in participation • (\$636,876) decrease in local revenue for Impact Legacy

ORANGE COUNTY DEPARTMENT OF EDUCATION

2025-2026 First Interim Budget

December 3, 2025

EXPENDITURES	
(5) Certificated Salaries	<p>Decreased by a net of (\$2,099,902) due to the following:</p> <ul style="list-style-type: none"> • \$959,113 increase for vacant and new certificated positions that are projected to be filled this year • \$556,022 increase for salary settlement for Certificated Management staff for 2025-2026 • (\$3,239,039) decrease for (July – December) salary savings for unfilled positions budgeted for the whole year • (\$375,998) decrease for short term teacher S1S contracts, substitutes, and extra duty for various programs • Negotiations for 2025-26 with Certificated Management staff have been settled and are included in this budget. • Negotiations with Certificated OCSEA for 2025-2026 are pending settlement and are not included in this budget.
(6) Classified Salaries	<p>Increased by a net of \$844,428 due to the following:</p> <ul style="list-style-type: none"> • \$1,447,706 increase for salary settlement for Classified, Supervisory, and Management staff for 2025-2026 • \$873,889 increase for substitutes and extra duty for various programs • \$637,485 increase for vacant and new classified positions that are projected to be filled this year • (\$2,114,652) decrease for (July – December) salary savings for unfilled positions budgeted for the whole year • Negotiations for 2025-2026 with Classified, Supervisory, and Classified Management staff have been settled and are included in this budget.
(7) Employee Benefits	<p>Decreased by a net of (\$3,917,867) due to the following:</p> <ul style="list-style-type: none"> • \$635,993 increase for benefits for vacant and new positions that are projected to be filled this year • \$564,461 increase for statutory benefits for salary settlements with Classified, Supervisory, & Classified Management • (\$5,118,321) decrease for (July- December) benefit savings for unfilled positions budgeted for the whole year • Negotiations for 2025-2026 with Classified, Certificated & Classified Management and Supervisory bargaining groups have been settled and statutory benefits are included in this budget. • Negotiations for 2025-26 with Certificated OCSEA are pending and benefits are not included in this budget. • Changes for the new health and welfare plan year are not included in this budget.

ORANGE COUNTY DEPARTMENT OF EDUCATION

2025-2026 First Interim Budget

December 3, 2025

(8) Books and Supplies	<p>Decreased by a net of (\$1,882,703) due to the following:</p> <ul style="list-style-type: none"> • \$545,306 increase in health and safety equipment and supplies for multiple sites • (\$1,878,173) decrease for holding accounts as expenditures have been allocated to various programs that were awaiting program guidelines • (\$367,832) decrease in new and replacement equipment for various programs • (\$182,004) decrease in books and textbook for various programs
(9) Services, Other Operating Expenses	<p>Increased by a net of \$19,901,646 due to the following:</p> <ul style="list-style-type: none"> • \$7,673,806 increase in pass through sub-agreements for various categorical programs • \$3,333,333 increase for other service contracts for new Providing Innovative Opportunities to Orange County school districts • \$3,034,294 increase for various consultant and service contracts for various programs • \$2,432,199 increase for instructional contracts for Alternative Education Local Control Accountability Plan (LCAP) • \$1,440,762 increase for instructional contracts for Student Support & Enrichment • \$869,910 increase for instructional contracts for Alternative Education, Arts Music Instructional Materials • \$742,342 increase for instructional contracts for Regional K-16 Collaborative • \$375,000 increase for other service contracts for one-time sponsorship for the Orange County School Bright Future Foundation
(10) Capital Outlay	<p>Decreased by a net of (\$11,884,991) due to the following:</p> <ul style="list-style-type: none"> • (\$11,441,445) decrease in improvement of sites and building for Rancho Sonado reconstruction. The majority of the reconstruction will occur in 2026-2027. • (\$311,546) decrease in new and replacement equipment for Alternative Education, Arts Music Instructional Materials • (\$132,000) decrease in improvement of sites and building for various sites
(11) Other Outgo	<p>Increased by a net of \$985,798 due to the following:</p> <ul style="list-style-type: none"> • \$473,825 increase in GASB 96 Subscription-Based Information Technology Arrangements (SBITA) valuation [required per Governmental Accounting Standards Board (GASB)] • \$390,105 increase for annual transfer to NOC SELPA due to adjustment of AB602 funding model through 2028-2029 • \$221,026 increase in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts] • (\$99,158) decrease for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources]
(12) Indirect Costs	<p>Increased by a net of \$2,336,902 due to the following:</p> <ul style="list-style-type: none"> • Due to an increase in expenditures in all funds

ORANGE COUNTY DEPARTMENT OF EDUCATION**2025-2026 First Interim Budget****December 3, 2025**

(13) Other Financing Sources	Increased by a net of \$418,266 due to the following: <ul style="list-style-type: none">• \$237,616 increase for contribution to the Child Development Fund due to the changes in funding• \$180,650 increase for one-time transfer to fund 35 for close out of Community School #9 project
(14) Ending Balance	The total projected General ending fund balance is \$461,717,186. <ul style="list-style-type: none">• \$263,049,998 is designated as the Reserve for Economic Uncertainties.• \$104,895,487 is designated as Legally Restricted for programs• \$93,701,701 is designated for programs and grants• \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	The unrestricted amount designated for economic uncertainties in the General Fund is \$263,049,998

Orange County Department of Education
2025-2026 First Interim Budget (FI) -vs- 2025-2026 Adopted Budget (AB)

11/10/2025 <u>Revenue</u>	2025-26			2025-26			2025-26 FI -vs- 2025-26 AB		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF/Revenue Limit	133,675,068	7,086,051	140,761,119	133,308,721	7,086,051	140,394,772	(366,347)	-	(366,347)
Federal	-	15,965,444	15,965,444	-	16,317,500	16,317,500	-	352,056	352,056
Other State	7,296,018	34,369,351	41,665,369	7,395,530	35,028,678	42,424,208	-	659,327	758,839
Local Revenue	110,610,765	65,497,155	176,107,920	113,894,864	64,133,622	178,028,486	3,284,099	(1,363,533)	1,920,566
Total Revenue	251,581,851	122,918,001	374,499,852	254,599,115	122,565,851	377,164,966	3,017,264	(352,150)	2,665,114
Expenditures									
Certificated	40,231,641	24,816,808	65,048,449	37,542,008	25,406,539	62,948,547	(2,689,633)	589,731	(2,099,902)
Classified	50,915,707	27,961,846	78,877,553	50,792,219	28,929,762	79,721,981	(123,488)	967,916	844,428
Benefits	44,176,047	33,281,284	77,457,331	41,214,600	32,324,864	73,539,464	(2,961,447)	(956,420)	(3,917,867)
Books and Supplies	12,698,905	9,212,864	21,911,769	13,512,048	6,517,018	20,029,066	813,143	(2,695,846)	(1,882,703)
Services	44,107,991	38,986,126	83,094,117	50,940,115	52,055,648	102,995,763	6,832,124	13,069,522	19,901,646
Capital Outlay	22,303,597	421,083	22,724,680	10,730,152	109,537	10,839,689	(11,573,445)	(311,546)	(11,884,991)
Other Outgo	50,264,731	-	50,264,731	51,250,529	-	51,250,529	985,798	-	985,798
Transfers of Indirect	(17,246,867)	10,436,514	(6,810,353)	(19,730,648)	10,583,393	(9,147,255)	(2,483,781)	146,879	(2,336,902)
Total Expenditures	247,451,752	145,116,525	392,568,277	236,251,023	155,926,761	392,177,784	(11,200,729)	10,810,236	(390,493)
Excess/Deficiency	4,130,099	(22,198,524)	(18,068,425)	18,348,092	(33,360,910)	(15,012,818)	14,217,993	(11,162,386)	3,055,607
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(921,318)	(980,735)	(1,902,053)	(1,339,584)	(980,735)	(2,320,319)	(418,266)	-	(418,266)
Other Sources	-	-	-	-	-	-	-	-	-
Contributions	(14,087,276)	14,087,276	-	(13,072,389)	13,072,389	-	1,014,887	(1,014,887)	-
All Other Sources	(15,008,594)	13,106,541	(1,902,053)	(14,411,973)	12,091,654	(2,320,319)	596,621	(1,014,887)	(418,266)
Net Increase or Decrease in Fund	(10,878,495)	(9,091,983)	(19,970,478)	3,936,119	(21,269,256)	(17,333,137)	14,814,614	(12,177,273)	2,637,341
Beginning Balance	341,973,404	117,490,049	459,463,453	352,885,580	126,164,743	479,050,323	10,912,176	8,674,694	19,586,870
Audit Adjustment	-	-	-	-	-	-	-	-	-
Ending Balance	331,094,909	108,398,066	439,492,975	356,821,699	104,895,487	461,717,186	25,726,790	(3,502,579)	22,224,211

	Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
1)	A. REVENUES								
2)	1) LCFF Sources	8010-8099	140,761,119.00	140,761,119.00	14,385,052.00	140,394,772.00	(366,347.00)	-0.3%	
3)	2) Federal Revenue	8100-8299	15,965,444.00	15,965,444.00	2,546,040.48	16,317,500.00	352,056.00	2.2%	
4)	3) Other State Revenue	8300-8599	41,665,369.00	41,665,369.00	14,387,589.43	42,424,208.00	758,839.00	1.8%	
	4) Other Local Revenue	8600-8799	176,107,920.00	176,107,920.00	41,432,905.43	178,028,486.00	1,920,566.00	1.1%	
	5) TOTAL, REVENUES		374,499,852.00	374,499,852.00	72,751,587.34	377,164,966.00			
5)	B. EXPENDITURES								
6)	1) Certificated Salaries	1000-1999	65,048,449.00	65,048,449.00	20,640,928.51	62,948,547.00	2,099,902.00	3.2%	
7)	2) Classified Salaries	2000-2999	78,877,553.00	78,877,553.00	18,066,683.87	79,721,981.00	(844,428.00)	-1.1%	
8)	3) Employee Benefits	3000-3999	77,457,331.00	77,457,331.00	19,863,048.05	73,539,464.00	3,917,867.00	5.1%	
9)	4) Books and Supplies	4000-4999	21,911,769.00	21,911,769.00	4,351,290.47	20,029,066.00	1,882,703.00	8.6%	
10)	5) Services and Other Operating Expenditures	5000-5999	83,094,117.00	83,094,117.00	12,952,390.09	102,995,763.00	(19,901,646.00)	-24.0%	
11)	6) Capital Outlay	6000-6999	22,724,680.00	22,724,680.00	471,765.76	10,839,689.00	11,884,991.00	52.3%	
12)	7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	50,264,731.00	50,264,731.00	500,000.00	51,250,529.00	(985,798.00)	-2.0%	
	8) Other Outgo - Transfers of Indirect Costs	7300-7399	(6,810,353.00)	(6,810,353.00)	0.00	(9,147,255.00)	2,336,902.00	-34.3%	
	9) TOTAL, EXPENDITURES		392,568,277.00	392,568,277.00	76,846,106.75	392,177,784.00			
13)	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,068,425.00)	(18,068,425.00)	(4,094,519.41)	(15,012,818.00)		
	D. OTHER FINANCING SOURCES/USES								
	1) Interfund Transfers								
	a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%	
	b) Transfers Out	7600-7629	1,902,053.00	1,902,053.00	0.00	2,320,319.00	(418,266.00)	-22.0%	
	2) Other Sources/Uses								
	a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%	
	b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%	
	3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%	
	4) TOTAL, OTHER FINANCING SOURCES/USES		(1,902,053.00)	(1,902,053.00)	0.00	(2,320,319.00)			
	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,970,478.00)	(19,970,478.00)	(4,094,519.41)	(17,333,137.00)		
	F. FUND BALANCE, RESERVES								
	1) Beginning Fund Balance								
	a) As of July 1 - Unaudited	9791	459,463,453.00	459,463,453.00		479,050,323.00	19,586,870.00	4.3%	
	b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
	c) As of July 1 - Audited (F1a + F1b)		459,463,453.00	459,463,453.00		479,050,323.00			
	d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
	e) Adjusted Beginning Balance (F1c + F1d)		459,463,453.00	459,463,453.00		479,050,323.00			
14)	2) Ending Balance, June 30 (E + F1e)		439,492,975.00	439,492,975.00		461,717,186.00			
15)	Components of Ending Fund Balance								
	a) Nonspendable								
	Revolving Cash	9711	70,000.00	70,000.00		70,000.00			
	Stores	9712	0.00	0.00		0.00			
	Prepaid Items	9713	0.00	0.00		0.00			
	All Others	9719	0.00	0.00		0.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	108,398,066.00	108,398,066.00		104,895,487.00		
c) Committed						0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned						93,701,701.00		
Other Assignments		9780	70,797,188.00	70,797,188.00				
Rancho Sonado Rebuilt	0000	9780	10,638,694.00					
COE LCAP Support & Approval	0000	9780	10,698,331.00					
One-Time Discretionary Savings	0000	9780	7,553,811.00					
Medical Administrative Activities (MAA)	0000	9780	5,143,672.00					
ACCESS LCFF / LCAP Priorities	0000	9780	9,264,574.00					
GASB 31 Fair Market Value Adjustment	0000	9780	2,656,463.00					
OCDE ERATE	0000	9780	2,501,369.00					
FIS V-Card District Discretionary	0000	9780	1,601,561.00					
2015-16 One-Time Discretionary	0000	9780	1,361,813.00					
Reserve for Outdated Checks	0000	9780	1,245,945.00					
GASB 96 Subscription Base IT	0000	9780	1,126,728.00					
Various Workshop Programs	0000	9780	783,048.00					
Classified School Employee Entitlement	0000	9780	761,287.00					
Various Other Designations	0000	9780	510,021.00					
Prelim Admin Svcs Credentials-PASC Workshop	0000	9780	410,645.00					
Information Technology IT	0000	9780	265,870.00					
OC County Board Discretionary	0000	9780	250,000.00					
Charter School Special Fund	0000	9780	250,000.00					
General Liability	0000	9780	235,104.00					
Instructional Materials Lottery	1100	9780	13,209,624.00					
CTEP (ROP) Instructional Materials Lottery	1100	9780	328,628.00					
Rancho Sonado Rebuilt	0000	9780		10,638,694.00				
COE LCAP Support & Approval	0000	9780		10,698,331.00				
One-Time Discretionary Savings	0000	9780		7,553,811.00				
Medical Administrative Activities (MAA)	0000	9780		5,143,672.00				
ACCESS LCFF / LCAP Priorities	0000	9780		9,264,574.00				
GASB 31 Fair Market Value Adjustment	0000	9780		2,656,463.00				
OCDE ERATE	0000	9780		2,501,369.00				
FIS V-Card District Discretionary	0000	9780		1,601,561.00				
2015-16 One-Time Discretionary	0000	9780		1,361,813.00				
Reserve for Outdated Checks	0000	9780		1,245,945.00				
GASB 96 Subscription Base IT	0000	9780		1,126,728.00				
Various Workshop Programs	0000	9780		783,048.00				
Classified School Employee Entitlement	0000	9780		761,287.00				
Various Other Designations	0000	9780		510,021.00				
Prelim Admin Svcs Credentials-PASC Workshop	0000	9780		410,645.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Information Technology IT	0000	9780		265,870.00				
OC County Board Discretionary	0000	9780		250,000.00				
Charter School Special Fund	0000	9780		250,000.00				
General Liability	0000	9780		235,104.00				
Instructional Materials Lottery	1100	9780		13,209,624.00				
CTEp (ROP) Instructional Materials Lottery	1100	9780		328,628.00				
ACCESS LCFF / LCAP Priorities	0000	9780				21,762,641.00		
Rancho Sonado Rebuilt	0000	9780				11,222,345.00		
Mandated Costs	0000	9780				10,698,331.00		
One-Time Discretionary Savings	0000	9780				9,284,222.00		
COE LCAP Support & Approval	0000	9780				7,496,121.00		
Medical Administrative Activities (MAA)	0000	9780				5,443,880.00		
OCDE ERATE	0000	9780				2,318,283.00		
MTSS Professional Learning Inst (PLI)	0000	9780				1,923,335.00		
FIS V-Card District Discretionary	0000	9780				1,553,263.00		
2015-16 One-Time Discretionary	0000	9780				1,361,813.00		
Reserve for Outdated Checks	0000	9780				1,263,002.00		
Classified School Employee Entitlement	0000	9780				906,825.00		
CTE Credentialing Program	0000	9780				787,500.00		
Reserve for Various Workshop Programs	0000	9780				677,572.00		
Reserve for Various Other Designations	0000	9780				631,753.00		
GASB 96 Subscription Base IT	0000	9780				563,364.00		
Teacher Induction Program	0000	9780				544,700.00		
Prelim Admin Svcs Credential-PASC Workshop	0000	9780				437,448.00		
Bi-Tech Information Technology	0000	9780				355,870.00		
EISS Workshop	0000	9780				312,443.00		
OC County Board Discretionary	0000	9780				250,000.00		
Charter School Special Fund	0000	9780				250,000.00		
General Liability	0000	9780				235,104.00		
Instructional Materials Lottery	1100	9780				13,133,064.00		
CTEp (ROP) Instructional Materials Lottery	1100	9780				276,887.00		
CCPA Instructional Materials Lottery	1100	9780				11,935.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		260,227,721.00	260,227,721.00		263,049,998.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011		27,925,393.00	27,925,393.00	10,255,653.00	27,558,726.00	(366,667.00)	-1.3%
Education Protection Account State Aid - Current Year	8012		273,008.00	273,008.00	73,509.00	273,328.00	320.00	0.1%
State Aid - Prior Years	8019		0.00	0.00	16,604.00	0.00	0.00	0.0%
Tax Relief Subventions	8021		497,097.00	497,097.00	0.00	497,097.00	0.00	0.0%

SACS Financial Reporting Software -
SACS V14

File: Fund-AI, Version 7

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041		139,020,623.00	139,020,623.00	0.00	139,020,623.00	0.00	0.0%
Unsecured Roll Taxes	8042		4,406,609.00	4,406,609.00	2,160,382.62	4,406,609.00	0.00	0.0%
Prior Years' Taxes	8043		1,629,741.00	1,629,741.00	2,154,181.42	1,629,741.00	0.00	0.0%
Supplemental Taxes	8044		5,199,924.00	5,199,924.00	953,045.32	5,199,924.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		13,460,779.00	13,460,779.00	260,335.86	13,460,779.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.	8070		0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		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	0.0%
Subtotal, LCFF Sources			192,413,174.00	192,413,174.00	15,873,711.22	192,046,827.00	(366,347.00)	-0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(749,512.00)	(749,512.00)	0.00	(749,192.00)	320.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(273,008.00)	(273,008.00)	0.00	(273,328.00)	(320.00)	0.1%
Transfers to Charter Schools in Lieu of Property Taxes	8096		896,607.00	896,607.00	136,554.00	896,607.00	0.00	0.0%
Property Taxes Transfers	8097		(51,526,142.00)	(51,526,142.00)	(1,625,213.22)	(51,526,142.00)	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			140,761,119.00	140,761,119.00	14,385,052.00	140,394,772.00	(366,347.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		1,019,987.00	1,019,987.00	0.00	933,661.00	(86,326.00)	-8.5%
Special Education Discretionary Grants	8182		568,640.00	568,640.00	0.00	517,774.00	(50,866.00)	-8.9%
Child Nutrition Programs	8220		530,000.00	530,000.00	0.00	550,000.00	20,000.00	3.8%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		2,806,505.00	2,806,505.00	155,021.01	3,139,875.00	333,370.00	11.9%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,539,316.00	4,539,316.00	909,757.23	4,364,338.00	(174,978.00)	-3.9%
Title I, Part D, Local Delinquent Programs	3025	8290	1,176,163.00	1,176,163.00	332,178.26	1,012,688.00	(163,475.00)	-13.9%
Title II, Part A, Supporting Effective Instruction	4035	8290	99,677.00	99,677.00	9,675.00	101,604.00	1,927.00	1.9%
Title III, Immigrant Student Program	4201	8290	2,266.00	2,266.00	567.00	4,684.00	2,418.00	106.7%
Title III, English Learner Program	4203	8290	86,095.00	86,095.00	17,527.00	70,107.00	(15,988.00)	-18.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	2,683,646.00	2,683,646.00	811,418.22	3,012,152.00	328,506.00	12.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,453,149.00	2,453,149.00	309,896.76	2,610,617.00	157,468.00	6.4%
TOTAL, FEDERAL REVENUE			15,965,444.00	15,965,444.00	2,546,040.48	16,317,500.00	352,056.00	2.2%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520		250,000.00	250,000.00	0.00	258,000.00	8,000.00	3.2%
Mandated Costs Reimbursements	8550		874,232.00	874,232.00	0.00	874,232.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials	8560		1,200,134.00	1,200,134.00	0.00	1,200,134.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	147,647.00	147,647.00	5,175.00	157,191.00	9,544.00	6.5%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,321,534.00	2,321,534.00	2,805,661.69	2,400,634.00	79,100.00	3.4%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	4,104,191.00	4,104,191.00	1,030,272.73	2,729,000.00	(1,375,191.00)	-33.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	420,095.00	420,095.00	121,042.00	420,095.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	32,347,536.00	32,347,536.00	10,425,438.01	34,384,922.00	2,037,386.00	6.3%
TOTAL, OTHER STATE REVENUE			41,665,369.00	41,665,369.00	14,387,589.43	42,424,208.00	758,839.00	1.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		3,336,713.00	3,336,713.00	9,648.48	3,336,713.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		271,400.00	271,400.00	118,342.01	299,900.00	28,500.00	10.5%
Food Service Sales	8634		165,000.00	165,000.00	37,598.95	165,000.00	0.00	0.0%
All Other Sales	8639		10,700.00	10,700.00	14,685.78	10,700.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		21,526,652.00	21,526,652.00	5,285,615.23	19,370,520.00	(2,156,132.00)	-10.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		2,656,463.00	2,656,463.00	4,957,617.00	0.00	(2,656,463.00)	-100.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		58,989,281.00	58,989,281.00	12,960,272.86	56,684,409.00	(2,304,872.00)	-3.9%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		6,203,433.00	6,203,433.00	717,763.54	6,078,121.00	(125,312.00)	-2.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		35,489,001.00	35,489,001.00	4,595,207.88	40,157,420.00	4,668,419.00	13.2%
Tuition	8710		45,260,166.00	45,260,166.00	12,717,480.00	49,577,201.00	4,317,035.00	9.5%
All Other Transfers In	8781-8783		1,615,360.00	1,615,360.00	2,273.72	1,764,751.00	149,391.00	9.2%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	16,399.98	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		563,364.00	563,364.00	0.00	563,364.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			176,107,920.00	176,107,920.00	41,432,905.43	178,028,486.00	1,920,566.00	1.1%
TOTAL, REVENUES			374,499,852.00	374,499,852.00	72,751,587.34	377,164,966.00	2,665,114.00	0.7%
CERTIFICATED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Teachers' Salaries	1100		32,569,647.00	32,569,647.00	11,364,027.37	31,864,892.00	704,755.00	2.2%
Certificated Pupil Support Salaries	1200		5,554,043.00	5,554,043.00	1,577,055.98	5,376,460.00	177,583.00	3.2%
Certificated Supervisors' and Administrators' Salaries	1300		23,827,445.00	23,827,445.00	6,894,314.90	22,881,227.00	946,218.00	4.0%
Other Certificated Salaries	1900		3,097,314.00	3,097,314.00	805,530.26	2,825,968.00	271,346.00	8.8%
TOTAL, CERTIFICATED SALARIES			65,048,449.00	65,048,449.00	20,640,928.51	62,948,547.00	2,099,902.00	3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		16,391,598.00	16,391,598.00	3,145,231.83	15,707,423.00	684,175.00	4.2%
Classified Support Salaries	2200		3,610,058.00	3,610,058.00	888,728.12	3,924,695.00	(314,637.00)	-8.7%
Classified Supervisors' and Administrators' Salaries	2300		38,611,080.00	38,611,080.00	9,231,769.99	39,822,705.00	(1,211,625.00)	-3.1%
Clerical, Technical and Office Salaries	2400		20,091,710.00	20,091,710.00	4,751,726.86	20,032,222.00	59,488.00	0.3%
Other Classified Salaries	2900		173,107.00	173,107.00	49,227.07	234,936.00	(61,829.00)	-35.7%
TOTAL, CLASSIFIED SALARIES			78,877,553.00	78,877,553.00	18,066,683.87	79,721,981.00	(844,428.00)	-1.1%
EMPLOYEE BENEFITS								
STRS	3101-3102		15,748,397.00	15,748,397.00	3,733,225.58	16,186,455.00	(438,058.00)	-2.8%
PERS	3201-3202		21,087,821.00	21,087,821.00	4,806,048.21	21,666,178.00	(578,357.00)	-2.7%
OASDI/Medicare/Alternative	3301-3302		2,238,286.00	2,238,286.00	584,261.55	2,287,074.00	(48,788.00)	-2.2%
Health and Welfare Benefits	3401-3402		34,728,111.00	34,728,111.00	9,794,904.19	29,684,841.00	5,043,270.00	14.5%
Unemployment Insurance	3501-3502		71,786.00	71,786.00	19,028.45	73,237.00	(1,451.00)	-2.0%
Workers' Compensation	3601-3602		2,630,803.00	2,630,803.00	722,698.70	2,688,530.00	(57,727.00)	-2.2%
OPEB, Allocated	3701-3702		0.00	0.00	53,105.27	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		952,127.00	952,127.00	149,776.10	953,149.00	(1,022.00)	-0.1%
TOTAL, EMPLOYEE BENEFITS			77,457,331.00	77,457,331.00	19,863,048.05	73,539,464.00	3,917,867.00	5.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		689,049.00	689,049.00	254.29	484,978.00	204,071.00	29.6%
Books and Other Reference Materials	4200		136,175.00	136,175.00	31,884.86	158,242.00	(22,067.00)	-16.2%
Materials and Supplies	4300		17,755,005.00	17,755,005.00	3,551,416.16	16,443,738.00	1,311,267.00	7.4%
Noncapitalized Equipment	4400		2,386,140.00	2,386,140.00	562,887.12	2,018,308.00	367,832.00	15.4%
Food	4700		945,400.00	945,400.00	204,848.04	923,800.00	21,600.00	2.3%
TOTAL, BOOKS AND SUPPLIES			21,911,769.00	21,911,769.00	4,351,290.47	20,029,066.00	1,882,703.00	8.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		23,175,251.00	23,175,251.00	1,643,882.03	30,849,057.00	(7,673,806.00)	-33.1%
Travel and Conferences	5200		3,150,094.00	3,150,094.00	475,853.77	3,350,445.00	(200,351.00)	-6.4%
Dues and Memberships	5300		276,269.00	276,269.00	169,544.42	286,187.00	(9,918.00)	-3.6%
Insurance	5400-5450		637,000.00	637,000.00	618,435.00	632,000.00	5,000.00	0.8%
Operations and Housekeeping Services	5500		1,429,084.00	1,429,084.00	459,853.20	1,414,447.00	14,637.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		13,257,035.00	13,257,035.00	3,988,052.98	13,843,718.00	(586,683.00)	-4.4%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(189,653.00)	(189,653.00)	(19,980.18)	(169,264.00)	(20,389.00)	10.8%
Professional/Consulting Services and Operating Expenditures	5800		40,351,727.00	40,351,727.00	5,320,437.11	51,793,035.00	(11,441,308.00)	-28.4%
Communications	5900		1,007,310.00	1,007,310.00	296,311.76	996,138.00	11,172.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,094,117.00	83,094,117.00	12,952,390.09	102,995,763.00	(19,901,646.00)	-24.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land	6100		151,450.00	151,450.00	0.00	151,450.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		20,296,927.00	20,296,927.00	338,678.47	8,855,482.00	11,441,445.00	56.4%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		2,058,803.00	2,058,803.00	133,087.29	1,615,257.00	443,546.00	21.5%
Equipment Replacement	6500		217,500.00	217,500.00	0.00	217,500.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,724,680.00	22,724,680.00	471,765.76	10,839,689.00	11,884,991.00	52.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	20,817,708.00	20,817,708.00	0.00	21,428,839.00	(611,131.00)	-2.9%
All Other Transfers Out to All Others		7299	29,380,263.00	29,380,263.00	0.00	29,281,105.00	99,158.00	0.3%
Debt Service								
Debt Service - Interest	7438		43.00	43.00	0.00	43.00	0.00	0.0%
Other Debt Service - Principal	7439		66,717.00	66,717.00	500,000.00	540,542.00	(473,825.00)	-710.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,264,731.00	50,264,731.00	500,000.00	51,250,529.00	(985,798.00)	-2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund	7350		(6,810,353.00)	(6,810,353.00)	0.00	(9,147,255.00)	2,336,902.00	-34.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,810,353.00)	(6,810,353.00)	0.00	(9,147,255.00)	2,336,902.00	-34.3%
TOTAL, EXPENDITURES			392,568,277.00	392,568,277.00	76,846,106.75	392,177,784.00	390,493.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		921,318.00	921,318.00	0.00	1,158,934.00	(237,616.00)	-25.8%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	180,650.00	(180,650.00)	New
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,902,053.00	1,902,053.00	0.00	2,320,319.00	(418,266.00)	-22.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid	8961		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,902,053.00)	(1,902,053.00)	0.00	(2,320,319.00)	418,266.00	-22.0%

Resource	Description	2025-26 Projected Totals
6018	Student Support and Enrichment Block Grant	6,279,878.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDBG)	54,768.00
6211	Literacy Coaches and Reading Specialists Grant Program	385,305.00
6300	Lottery: Instructional Materials	3,237,981.00
6332	CA Community Schools Partnership Act - Implementation Grant	14,972.00
6355	Direct Support Professional Training Program	20,061.00
6383	Golden State Pathways Program	627,522.00
6500	Special Education	1,649,514.00
6546	Mental Health-Related Services	180,832.00
6620	Reversing Opioid Overdoses	380,659.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	932,878.00
7311	Classified School Employee Professional Development Block Grant	118,952.00
7388	SB 117 COVID-19 LEA Response Funds	36,320.00
7399	LCFF Equity Multiplier	7,897,448.00
7435	Learning Recovery Emergency Block Grant	1,636,953.00
7810	Other Restricted State	4,315.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	52,590,797.00
9010	Other Restricted Local	28,846,332.00
Total, Restricted Balance		104,895,487.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099	133,675,068.00	133,675,068.00	14,152,065.75	133,308,721.00	(366,347.00)	-0.3%	
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Other State Revenue	8300-8599	7,296,018.00	7,296,018.00	3,395,612.00	7,395,530.00	99,512.00	1.4%	
4) Other Local Revenue	8600-8799	110,610,765.00	110,610,765.00	27,364,556.01	113,894,864.00	3,284,099.00	3.0%	
5) TOTAL, REVENUES		251,581,851.00	251,581,851.00	44,912,233.76	254,599,115.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	40,231,641.00	40,231,641.00	13,186,600.50	37,542,008.00	2,689,633.00	6.7%	
2) Classified Salaries	2000-2999	50,915,707.00	50,915,707.00	11,835,290.05	50,792,219.00	123,488.00	0.2%	
3) Employee Benefits	3000-3999	44,176,047.00	44,176,047.00	12,275,889.86	41,214,600.00	2,961,447.00	6.7%	
4) Books and Supplies	4000-4999	12,698,905.00	12,698,905.00	3,749,846.21	13,512,048.00	(813,143.00)	-6.4%	
5) Services and Other Operating Expenditures	5000-5999	44,107,991.00	44,107,991.00	8,869,665.77	50,940,115.00	(6,832,124.00)	-15.5%	
6) Capital Outlay	6000-6999	22,303,597.00	22,303,597.00	471,765.76	10,730,152.00	11,573,445.00	51.9%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	50,264,731.00	50,264,731.00	500,000.00	51,250,529.00	(985,798.00)	-2.0%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(17,246,867.00)	(17,246,867.00)	(124,110.96)	(19,730,648.00)	2,483,781.00	-14.4%	
9) TOTAL, EXPENDITURES	7300-7399	247,451,752.00	247,451,752.00	50,764,947.19	236,251,023.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		4,130,099.00	4,130,099.00	(5,852,713.43)	18,348,092.00			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Transfers Out	7600-7629	921,318.00	921,318.00	0.00	1,339,584.00	(418,266.00)	-45.4%	
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Contributions	8980-8999	(14,087,276.00)	(14,087,276.00)	(7,106.28)	(13,072,389.00)	1,014,887.00	-7.2%	
4) TOTAL, OTHER FINANCING SOURCES/USES		(15,008,594.00)	(15,008,594.00)	(7,106.28)	(14,411,973.00)			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(10,878,495.00)	(10,878,495.00)	(5,859,819.71)	3,936,119.00			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	341,973,404.00	341,973,404.00		352,885,580.00	10,912,176.00	3.2%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		341,973,404.00	341,973,404.00		352,885,580.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		341,973,404.00	341,973,404.00		352,885,580.00			
2) Ending Balance, June 30 (E + F1e)		331,094,909.00	331,094,909.00		356,821,699.00			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	70,000.00	70,000.00		70,000.00			
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		70,797,188.00	70,797,188.00		93,701,701.00		
Rancho Sonado Rebuilt	0000	9780	10,638,694.00					
COE LCAP Support & Approval	0000	9780	10,698,331.00					
One-Time Discretionary Savings	0000	9780	7,553,811.00					
Medical Administrative Activities (MAA)	0000	9780	5,143,672.00					
ACCESS LCFF / LCAP Priorities	0000	9780	9,264,574.00					
GASB 31 Fair Market Value Adjustment	0000	9780	2,656,463.00					
OCDE ERATE	0000	9780	2,501,369.00					
FIS V-Card District Discretionary	0000	9780	1,601,561.00					
2015-16 One-Time Discretionary	0000	9780	1,361,813.00					
Reserve for Outdated Checks	0000	9780	1,245,945.00					
GASB 96 Subscription Base IT	0000	9780	1,126,728.00					
Various Workshop Programs	0000	9780	783,048.00					
Classified School Employee Entitlement	0000	9780	761,287.00					
Various Other Designations	0000	9780	510,021.00					
Prelim Admin Svcs Credentials-PASC Workshop	0000	9780	410,645.00					
Information Technology IT	0000	9780	265,870.00					
OC County Board Discretionary	0000	9780	250,000.00					
Charter School Special Fund	0000	9780	250,000.00					
General Liability	0000	9780	235,104.00					
Instructional Materials Lottery	1100	9780	13,209,624.00					
CTEP (ROP) Instructional Materials Lottery	1100	9780	328,628.00					
Rancho Sonado Rebuilt	0000	9780		10,638,694.00				
COE LCAP Support & Approval	0000	9780		10,698,331.00				
One-Time Discretionary Savings	0000	9780		7,553,811.00				
Medical Administrative Activities (MAA)	0000	9780		5,143,672.00				
ACCESS LCFF / LCAP Priorities	0000	9780		9,264,574.00				
GASB 31 Fair Market Value Adjustment	0000	9780		2,656,463.00				
OCDE ERATE	0000	9780		2,501,369.00				
FIS V-Card District Discretionary	0000	9780		1,601,561.00				
2015-16 One-Time Discretionary	0000	9780		1,361,813.00				
Reserve for Outdated Checks	0000	9780		1,245,945.00				
GASB 96 Subscription Base IT	0000	9780		1,126,728.00				
Various Workshop Programs	0000	9780		783,048.00				
Classified School Employee Entitlement	0000	9780		761,287.00				
Various Other Designations	0000	9780		510,021.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prelim Admin Svcs Credentials-PASC Workshop	0000	9780		410,645.00				
Information Technology IT	0000	9780		265,870.00				
OC County Board Discretionary	0000	9780		250,000.00				
Charter School Special Fund	0000	9780		250,000.00				
General Liability	0000	9780		235,104.00				
Instructional Materials Lottery	1100	9780		13,209,624.00				
CTEP (ROP) Instructional Materials Lottery	1100	9780		328,628.00				
ACCESS LCFF / LCAP Priorities	0000	9780				21,762,641.00		
Rancho Sonado Rebuilt	0000	9780				11,222,345.00		
Mandated Costs	0000	9780				10,698,331.00		
One-Time Discretionary Savings	0000	9780				9,284,222.00		
COE LCAP Support & Approval	0000	9780				7,496,121.00		
Medical Administrative Activities (MAA)	0000	9780				5,443,880.00		
OCDE ERATE	0000	9780				2,318,283.00		
MTSS Professional Learning Inst (PLI)	0000	9780				1,923,335.00		
FIS V-Card District Discretionary	0000	9780				1,553,263.00		
2015-16 One-Time Discretionary	0000	9780				1,361,813.00		
Reserve for Outdated Checks	0000	9780				1,263,002.00		
Classified School Employee Entitlement	0000	9780				906,825.00		
CTE Credentialing Program	0000	9780				787,500.00		
Reserve for Various Workshop Programs	0000	9780				677,572.00		
Reserve for Various Other Designations	0000	9780				631,753.00		
GASB 96 Subscription Base IT	0000	9780				563,364.00		
Teacher Induction Program	0000	9780				544,700.00		
Prelim Admin Svcs Credential-PASC Workshop	0000	9780				437,448.00		
Bi-Tech Information Technology	0000	9780				355,870.00		
EISS Workshop	0000	9780				312,443.00		
OC County Board Discretionary	0000	9780				250,000.00		
Charter School Special Fund	0000	9780				250,000.00		
General Liability	0000	9780				235,104.00		
Instructional Materials Lottery	1100	9780				13,133,064.00		
CTEP (ROP) Instructional Materials Lottery	1100	9780				276,887.00		
CCPA Instructional Materials Lottery	1100	9780				11,935.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		260,227,721.00	260,227,721.00		263,049,998.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011		27,925,393.00	27,925,393.00	10,255,653.00	27,558,726.00	(366,667.00)	-1.3%
Education Protection Account State Aid - Current Year	8012		273,008.00	273,008.00	73,509.00	273,328.00	320.00	0.1%
State Aid - Prior Years	8019		0.00	0.00	16,604.00	0.00	0.00	0.0%

SACS Financial Reporting Software -
SACS V14

File: Fund-Ai, Version 7

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Homeowners' Exemptions	8021	497,097.00	497,097.00	0.00	497,097.00	0.00	0.0%	
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0%	
County & District Taxes								
Secured Roll Taxes	8041	139,020,623.00	139,020,623.00	0.00	139,020,623.00	0.00	0.0%	
Unsecured Roll Taxes	8042	4,406,609.00	4,406,609.00	2,160,382.62	4,406,609.00	0.00	0.0%	
Prior Years' Taxes	8043	1,629,741.00	1,629,741.00	2,154,181.42	1,629,741.00	0.00	0.0%	
Supplemental Taxes	8044	5,199,924.00	5,199,924.00	953,045.32	5,199,924.00	0.00	0.0%	
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0.00	0.00	0.00	0.00	0.0%	
Community Redevelopment Funds (SB 617/699/1992)	8047	13,460,779.00	13,460,779.00	260,335.86	13,460,779.00	0.00	0.0%	
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0%	
Receipt from Co. Board of Sups.	8070	0.00	0.00	0.00	0.00	0.00	0.0%	
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes	8082	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	0.0%	
Subtotal, LCFF Sources		192,413,174.00	192,413,174.00	15,873,711.22	192,046,827.00	(366,347.00)	-0.2%	
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(749,512.00)	(749,512.00)	0.00	(749,192.00)	320.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(273,008.00)	(273,008.00)	0.00	(273,328.00)	(320.00)	0.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	896,607.00	896,607.00	136,554.00	896,607.00	0.00	0.0%
Property Taxes Transfers		8097	(58,612,193.00)	(58,612,193.00)	(1,858,199.47)	(58,612,193.00)	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			133,675,068.00	133,675,068.00	14,152,065.75	133,308,721.00	(366,347.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183,							
Other Every Student Succeeds Act	4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	874,232.00	874,232.00	0.00	874,232.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	839,445.00	839,445.00	0.00	839,445.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	5,582,341.00	5,582,341.00	3,395,612.00	5,681,853.00	99,512.00	1.8%
TOTAL, OTHER STATE REVENUE			7,296,018.00	7,296,018.00	3,395,612.00	7,395,530.00	99,512.00	1.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unsecured Roll	8616		0.00	0.00	0.00	0.00		
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00		
Supplemental Taxes	8618		0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		96,400.00	96,400.00	40,308.01	124,900.00	28,500.00	29.6%
Food Service Sales	8634		165,000.00	165,000.00	37,598.95	165,000.00	0.00	0.0%
All Other Sales	8639		700.00	700.00	0.00	700.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		21,523,151.00	21,523,151.00	5,283,891.63	19,366,520.00	(2,156,631.00)	-10.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		2,656,463.00	2,656,463.00	4,957,617.00	0.00	(2,656,463.00)	-100.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		9,647,269.00	9,647,269.00	3,545,114.43	10,058,476.00	411,207.00	4.3%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		5,743,808.00	5,743,808.00	648,634.33	5,616,996.00	(126,812.00)	-2.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00		
All Other Local Revenue	8699		27,879,445.00	27,879,445.00	1,400,101.94	31,187,199.00	3,307,754.00	11.9%
Tuition	8710		40,719,805.00	40,719,805.00	11,449,016.00	45,046,958.00	4,327,153.00	10.6%
All Other Transfers In	8781-8783		1,615,360.00	1,615,360.00	2,273.72	1,764,751.00	149,391.00	9.2%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		563,364.00	563,364.00	0.00	563,364.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,610,765.00	110,610,765.00	27,364,556.01	113,894,864.00	3,284,099.00	3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, REVENUES			251,581,851.00	251,581,851.00	44,912,233.76	254,599,115.00	3,017,264.00	1.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		21,085,311.00	21,085,311.00	8,156,956.00	20,549,432.00	535,879.00	2.5%
Certificated Pupil Support Salaries	1200		2,374,928.00	2,374,928.00	292,780.43	1,298,526.00	1,076,402.00	45.3%
Certificated Supervisors' and Administrators' Salaries	1300		16,238,724.00	16,238,724.00	4,646,748.80	15,296,399.00	942,325.00	5.8%
Other Certificated Salaries	1900		532,678.00	532,678.00	90,115.27	397,651.00	135,027.00	25.3%
TOTAL, CERTIFICATED SALARIES			40,231,641.00	40,231,641.00	13,186,600.50	37,542,008.00	2,689,633.00	6.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		3,488,677.00	3,488,677.00	670,987.45	3,202,150.00	286,527.00	8.2%
Classified Support Salaries	2200		1,927,624.00	1,927,624.00	443,361.35	1,680,503.00	247,121.00	12.8%
Classified Supervisors' and Administrators' Salaries	2300		30,020,718.00	30,020,718.00	7,039,930.88	30,554,368.00	(533,650.00)	-1.8%
Clerical, Technical and Office Salaries	2400		15,314,159.00	15,314,159.00	3,634,079.10	15,129,653.00	184,506.00	1.2%
Other Classified Salaries	2900		164,529.00	164,529.00	46,931.27	225,545.00	(61,016.00)	-37.1%
TOTAL, CLASSIFIED SALARIES			50,915,707.00	50,915,707.00	11,835,290.05	50,792,219.00	123,488.00	0.2%
EMPLOYEE BENEFITS								
STRS	3101-3102		7,041,113.00	7,041,113.00	2,449,647.13	7,172,672.00	(131,559.00)	-1.9%
PERS	3201-3202		12,918,349.00	12,918,349.00	3,024,207.79	13,123,615.00	(205,266.00)	-1.6%
OASDI/Medicare/Alternative	3301-3302		1,403,556.00	1,403,556.00	377,589.00	1,399,312.00	4,244.00	0.3%
Health and Welfare Benefits	3401-3402		20,419,513.00	20,419,513.00	5,761,650.32	17,057,707.00	3,361,806.00	16.5%
Unemployment Insurance	3501-3502		45,120.00	45,120.00	12,292.17	44,881.00	239.00	0.5%
Workers' Compensation	3601-3602		1,574,683.00	1,574,683.00	466,707.95	1,643,340.00	(68,657.00)	-4.4%
OPEB, Allocated	3701-3702		0.00	0.00	53,105.27	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		773,713.00	773,713.00	130,690.23	773,073.00	640.00	0.1%
TOTAL, EMPLOYEE BENEFITS			44,176,047.00	44,176,047.00	12,275,889.86	41,214,600.00	2,961,447.00	6.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		301,982.00	301,982.00	254.29	97,911.00	204,071.00	67.6%
Books and Other Reference Materials	4200		110,559.00	110,559.00	22,120.62	115,004.00	(4,445.00)	-4.0%
Materials and Supplies	4300		10,750,591.00	10,750,591.00	3,093,121.69	11,983,591.00	(1,233,000.00)	-11.5%
Noncapitalized Equipment	4400		1,298,773.00	1,298,773.00	526,964.00	1,063,542.00	235,231.00	18.1%
Food	4700		237,000.00	237,000.00	107,385.61	252,000.00	(15,000.00)	-6.3%
TOTAL, BOOKS AND SUPPLIES			12,698,905.00	12,698,905.00	3,749,846.21	13,512,048.00	(813,143.00)	-6.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		7,385,065.00	7,385,065.00	787,617.66	7,529,948.00	(144,883.00)	-2.0%
Travel and Conferences	5200		1,823,012.00	1,823,012.00	296,980.02	1,949,567.00	(126,555.00)	-6.9%
Dues and Memberships	5300		248,500.00	248,500.00	163,825.43	252,568.00	(4,068.00)	-1.6%
Insurance	5400-5450		637,000.00	637,000.00	618,435.00	632,000.00	5,000.00	0.8%
Operations and Housekeeping Services	5500		1,212,229.00	1,212,229.00	412,994.38	1,187,592.00	24,637.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		11,114,978.00	11,114,978.00	3,465,532.59	10,801,864.00	313,114.00	2.8%
Transfers of Direct Costs	5710		(940,428.00)	(940,428.00)	(174,642.01)	(1,063,034.00)	122,606.00	-13.0%
Transfers of Direct Costs - Interfund	5750		(189,653.00)	(189,653.00)	(19,980.18)	(169,264.00)	(20,389.00)	10.8%
Professional/Consulting Services and Operating Expenditures	5800		21,971,438.00	21,971,438.00	3,065,787.26	28,984,953.00	(7,013,515.00)	-31.9%
Communications	5900		845,850.00	845,850.00	253,115.62	833,921.00	11,929.00	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,107,991.00	44,107,991.00	8,869,665.77	50,940,115.00	(6,832,124.00)	-15.5%
CAPITAL OUTLAY								
Land	6100		151,450.00	151,450.00	0.00	151,450.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		20,296,927.00	20,296,927.00	338,678.47	8,855,482.00	11,441,445.00	56.4%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		1,637,720.00	1,637,720.00	133,087.29	1,505,720.00	132,000.00	8.1%
Equipment Replacement	6500		217,500.00	217,500.00	0.00	217,500.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,303,597.00	22,303,597.00	471,765.76	10,730,152.00	11,573,445.00	51.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223						
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	20,817,708.00	20,817,708.00	0.00	21,428,839.00	(611,131.00)	-2.9%
Debt Service			29,380,263.00	29,380,263.00	0.00	29,281,105.00	99,158.00	0.3%
Debt Service - Interest	7438		43.00	43.00	0.00	43.00	0.00	0.0%
Other Debt Service - Principal	7439		66,717.00	66,717.00	500,000.00	540,542.00	(473,825.00)	-710.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,264,731.00	50,264,731.00	500,000.00	51,250,529.00	(985,798.00)	-2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		(10,436,514.00)	(10,436,514.00)	(124,110.96)	(10,583,393.00)	146,879.00	-1.4%
Transfers of Indirect Costs - Interfund	7350		(6,810,353.00)	(6,810,353.00)	0.00	(9,147,255.00)	2,336,902.00	-34.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,246,867.00)	(17,246,867.00)	(124,110.96)	(19,730,648.00)	2,483,781.00	-14.4%
TOTAL, EXPENDITURES			247,451,752.00	247,451,752.00	50,764,947.19	236,251,023.00	11,200,729.00	4.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		921,318.00	921,318.00	0.00	1,158,934.00	(237,616.00)	-25.8%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	180,650.00	(180,650.00)	New
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			921,318.00	921,318.00	0.00	1,339,584.00	(418,266.00)	-45.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid	8961		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		(10,776,233.00)	(10,776,233.00)	(7,106.28)	(9,986,856.00)	789,377.00	-7.3%
Contributions from Restricted Revenues	8990		(3,311,043.00)	(3,311,043.00)	0.00	(3,085,533.00)	225,510.00	-6.8%
(e) TOTAL, CONTRIBUTIONS			(14,087,276.00)	(14,087,276.00)	(7,106.28)	(13,072,389.00)	1,014,887.00	-7.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,008,594.00)	(15,008,594.00)	(7,106.28)	(14,411,973.00)	596,621.00	-4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099	7,086,051.00	7,086,051.00	232,986.25	7,086,051.00	0.00	0.0%	
2) Federal Revenue	8100-8299	15,965,444.00	15,965,444.00	2,546,040.48	16,317,500.00	352,056.00	2.2%	
3) Other State Revenue	8300-8599	34,369,351.00	34,369,351.00	10,991,977.43	35,028,678.00	659,327.00	1.9%	
4) Other Local Revenue	8600-8799	65,497,155.00	65,497,155.00	14,068,349.42	64,133,622.00	(1,363,533.00)	-2.1%	
5) TOTAL, REVENUES		122,918,001.00	122,918,001.00	27,839,353.58	122,565,851.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	24,816,808.00	24,816,808.00	7,454,328.01	25,406,539.00	(589,731.00)	-2.4%	
2) Classified Salaries	2000-2999	27,961,846.00	27,961,846.00	6,231,393.82	28,929,762.00	(967,916.00)	-3.5%	
3) Employee Benefits	3000-3999	33,281,284.00	33,281,284.00	7,587,158.19	32,324,864.00	956,420.00	2.9%	
4) Books and Supplies	4000-4999	9,212,864.00	9,212,864.00	601,444.26	6,517,018.00	2,695,846.00	29.3%	
5) Services and Other Operating Expenditures	5000-5999	38,986,126.00	38,986,126.00	4,082,724.32	52,055,648.00	(13,069,522.00)	-33.5%	
6) Capital Outlay	6000-6999	421,083.00	421,083.00	0.00	109,537.00	311,546.00	74.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	0.00	0.00	0.00	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499							
9) TOTAL, EXPENDITURES	7300-7399	10,436,514.00	10,436,514.00	124,110.96	10,583,393.00	(146,879.00)	-1.4%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(22,198,524.00)	(22,198,524.00)	1,758,194.02	(33,360,910.00)			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Transfers Out	7600-7629	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%	
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Contributions	8980-8999	14,087,276.00	14,087,276.00	7,106.28	13,072,389.00	(1,014,887.00)	-7.2%	
4) TOTAL, OTHER FINANCING SOURCES/USES		13,106,541.00	13,106,541.00	7,106.28	12,091,654.00			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(9,091,983.00)	(9,091,983.00)	1,765,300.30	(21,269,256.00)			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	117,490,049.00	117,490,049.00		126,164,743.00	8,674,694.00	7.4%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		117,490,049.00	117,490,049.00		126,164,743.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		117,490,049.00	117,490,049.00		126,164,743.00			
2) Ending Balance, June 30 (E + F1e)		108,398,066.00	108,398,066.00		104,895,487.00			
Components of Ending Fund Balance								
a) Nonspendable	9711	0.00	0.00		0.00			
Revolving Cash								
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			
All Others	9719	0.00	0.00		0.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted	9740		108,398,066.00	108,398,066.00		104,895,487.00		
c) Committed						0.00		
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned						0.00		
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011		0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year	8012		0.00	0.00	0.00	0.00		
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions	8021		0.00	0.00	0.00	0.00		
Timber Yield Tax	8022		0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes	8041		0.00	0.00	0.00	0.00		
Unsecured Roll Taxes	8042		0.00	0.00	0.00	0.00		
Prior Years' Taxes	8043		0.00	0.00	0.00	0.00		
Supplemental Taxes	8044		0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)	8047		0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.	8070		0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00		
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment	8089		0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	7,086,051.00	7,086,051.00	232,986.25	7,086,051.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,086,051.00	7,086,051.00	232,986.25	7,086,051.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,019,987.00	1,019,987.00	0.00	933,661.00	(86,326.00)	-8.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants	8182		568,640.00	568,640.00	0.00	517,774.00	(50,866.00)	-8.9%
Child Nutrition Programs	8220		530,000.00	530,000.00	0.00	550,000.00	20,000.00	3.8%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00		
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00		
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		2,806,505.00	2,806,505.00	155,021.01	3,139,875.00	333,370.00	11.9%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,539,316.00	4,539,316.00	909,757.23	4,364,338.00	(174,978.00)	-3.9%
Title I, Part D, Local Delinquent Programs	3025	8290	1,176,163.00	1,176,163.00	332,178.26	1,012,688.00	(163,475.00)	-13.9%
Title II, Part A, Supporting Effective Instruction	4035	8290	99,677.00	99,677.00	9,675.00	101,604.00	1,927.00	1.9%
Title III, Immigrant Student Program	4201	8290	2,266.00	2,266.00	567.00	4,684.00	2,418.00	106.7%
Title III, English Learner Program	4203	8290	86,095.00	86,095.00	17,527.00	70,107.00	(15,988.00)	-18.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 5630	8290						
Career and Technical Education	3500-3599	8290	2,683,646.00	2,683,646.00	811,418.22	3,012,152.00	328,506.00	12.2%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,965,444.00	15,965,444.00	2,546,040.48	16,317,500.00	352,056.00	2.2%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520		250,000.00	250,000.00	0.00	258,000.00	8,000.00	3.2%
Mandated Costs Reimbursements	8550		0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials	8560		360,689.00	360,689.00	0.00	360,689.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	147,647.00	147,647.00	5,175.00	157,191.00	9,544.00	6.5%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	2,321,534.00	2,321,534.00	2,805,661.69	2,400,634.00	79,100.00	3.4%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	4,104,191.00	4,104,191.00	1,030,272.73	2,729,000.00	(1,375,191.00)	-33.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	420,095.00	420,095.00	121,042.00	420,095.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,765,195.00	26,765,195.00	7,029,826.01	28,703,069.00	1,937,874.00	7.2%
TOTAL, OTHER STATE REVENUE			34,369,351.00	34,369,351.00	10,991,977.43	35,028,678.00	659,327.00	1.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,336,713.00	3,336,713.00	9,648.48	3,336,713.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	175,000.00	175,000.00	78,034.00	175,000.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	10,000.00	10,000.00	14,685.78	10,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,501.00	3,501.00	1,723.60	4,000.00	499.00	14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	49,342,012.00	49,342,012.00	9,415,158.43	46,625,933.00	(2,716,079.00)	-5.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	459,625.00	459,625.00	69,129.21	461,125.00	1,500.00	0.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,609,556.00	7,609,556.00	3,195,105.94	8,970,221.00	1,360,665.00	17.9%
Tuition		8710	4,540,361.00	4,540,361.00	1,268,464.00	4,530,243.00	(10,118.00)	-0.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	16,399.98	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,497,155.00	65,497,155.00	14,068,349.42	64,133,622.00	(1,363,533.00)	-2.1%
TOTAL, REVENUES			122,918,001.00	122,918,001.00	27,839,353.58	122,565,851.00	(352,150.00)	-0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		11,484,336.00	11,484,336.00	3,207,071.37	11,315,460.00	168,876.00	1.5%
Certificated Pupil Support Salaries	1200		3,179,115.00	3,179,115.00	1,284,275.55	4,077,934.00	(898,819.00)	-28.3%
Certificated Supervisors' and Administrators' Salaries	1300		7,588,721.00	7,588,721.00	2,247,566.10	7,584,828.00	3,893.00	0.1%
Other Certificated Salaries	1900		2,564,636.00	2,564,636.00	715,414.99	2,428,317.00	136,319.00	5.3%
TOTAL, CERTIFICATED SALARIES			24,816,808.00	24,816,808.00	7,454,328.01	25,406,539.00	(589,731.00)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		12,902,921.00	12,902,921.00	2,474,244.38	12,505,273.00	397,648.00	3.1%
Classified Support Salaries	2200		1,682,434.00	1,682,434.00	445,366.77	2,244,192.00	(561,758.00)	-33.4%
Classified Supervisors' and Administrators' Salaries	2300		8,590,362.00	8,590,362.00	2,191,839.11	9,268,337.00	(677,975.00)	-7.9%
Clerical, Technical and Office Salaries	2400		4,777,551.00	4,777,551.00	1,117,647.76	4,902,569.00	(125,018.00)	-2.6%
Other Classified Salaries	2900		8,578.00	8,578.00	2,295.80	9,391.00	(813.00)	-9.5%
TOTAL, CLASSIFIED SALARIES			27,961,846.00	27,961,846.00	6,231,393.82	28,929,762.00	(967,916.00)	-3.5%
EMPLOYEE BENEFITS								
STRS	3101-3102		8,707,284.00	8,707,284.00	1,283,578.45	9,013,783.00	(306,499.00)	-3.5%
PERS	3201-3202		8,169,472.00	8,169,472.00	1,781,840.42	8,542,563.00	(373,091.00)	-4.6%
OASDI/Medicare/Alternative	3301-3302		834,730.00	834,730.00	206,672.55	887,762.00	(53,032.00)	-6.4%
Health and Welfare Benefits	3401-3402		14,308,598.00	14,308,598.00	4,033,253.87	12,627,134.00	1,681,464.00	11.8%
Unemployment Insurance	3501-3502		26,666.00	26,666.00	6,736.28	28,356.00	(1,690.00)	-6.3%
Workers' Compensation	3601-3602		1,056,120.00	1,056,120.00	255,990.75	1,045,190.00	10,930.00	1.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		178,414.00	178,414.00	19,085.87	180,076.00	(1,662.00)	-0.9%
TOTAL, EMPLOYEE BENEFITS			33,281,284.00	33,281,284.00	7,587,158.19	32,324,864.00	956,420.00	2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		387,067.00	387,067.00	0.00	387,067.00	0.00	0.0%
Books and Other Reference Materials	4200		25,616.00	25,616.00	9,764.24	43,238.00	(17,622.00)	-68.8%
Materials and Supplies	4300		7,004,414.00	7,004,414.00	458,294.47	4,460,147.00	2,544,267.00	36.3%
Noncapitalized Equipment	4400		1,087,367.00	1,087,367.00	35,923.12	954,766.00	132,601.00	12.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	708,400.00	708,400.00	97,462.43	671,800.00	36,600.00	5.2%
TOTAL, BOOKS AND SUPPLIES			9,212,864.00	9,212,864.00	601,444.26	6,517,018.00	2,695,846.00	29.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,790,186.00	15,790,186.00	856,264.37	23,319,109.00	(7,528,923.00)	-47.7%
Travel and Conferences		5200	1,327,082.00	1,327,082.00	178,873.75	1,400,878.00	(73,796.00)	-5.6%
Dues and Memberships		5300	27,769.00	27,769.00	5,718.99	33,619.00	(5,850.00)	-21.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	216,855.00	216,855.00	46,858.82	226,855.00	(10,000.00)	-4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,142,057.00	2,142,057.00	522,520.39	3,041,854.00	(899,797.00)	-42.0%
Transfers of Direct Costs		5710	940,428.00	940,428.00	174,642.01	1,063,034.00	(122,606.00)	-13.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,380,289.00	18,380,289.00	2,254,649.85	22,808,082.00	(4,427,793.00)	-24.1%
Communications		5900	161,460.00	161,460.00	43,196.14	162,217.00	(757.00)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,986,126.00	38,986,126.00	4,082,724.32	52,055,648.00	(13,069,522.00)	-33.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	421,083.00	421,083.00	0.00	109,537.00	311,546.00	74.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			421,083.00	421,083.00	0.00	109,537.00	311,546.00	74.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		10,436,514.00	10,436,514.00	124,110.96	10,583,393.00	(146,879.00)	-1.4%
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,436,514.00	10,436,514.00	124,110.96	10,583,393.00	(146,879.00)	-1.4%
TOTAL, EXPENDITURES			145,116,525.00	145,116,525.00	26,081,159.56	155,926,761.00	(10,810,236.00)	-7.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid	8961		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		10,776,233.00	10,776,233.00	7,106.28	9,986,856.00	(789,377.00)	-7.3%
Contributions from Restricted Revenues	8990		3,311,043.00	3,311,043.00	0.00	3,085,533.00	(225,510.00)	-6.8%
(e) TOTAL, CONTRIBUTIONS			14,087,276.00	14,087,276.00	7,106.28	13,072,389.00	(1,014,887.00)	-7.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,106,541.00	13,106,541.00	7,106.28	12,091,654.00	1,014,887.00	7.7%

Orange County Department of Education
 Multi-Year Financial Projection
 General Fund - Combined Unrestricted and Restricted Funds

<u>DESCRIPTION</u>	2024-25 Unaudited Actuals	2025-26 Adopted Budget	2025-26 First Interim Budget	2026-27 Projected Budget	2027-28 Projected Budget
A. <u>REVENUES</u>					
LCFF/Revenue Limit Sources	133,116,278	140,761,119	140,394,772	145,257,504	152,495,452
Federal Revenues	15,563,970	15,965,444	16,317,500	14,592,565	14,592,565
Other State Revenues	36,695,291	41,665,369	42,424,208	38,580,420	39,899,871
Other Local Revenue	143,175,513	128,648,643	126,102,783	129,954,952	133,220,724
Other Transfers	45,907,630	47,459,277	51,925,703	53,286,121	54,873,253
TOTAL REVENUES	374,458,683	374,499,852	377,164,966	381,671,562	395,081,864
B. <u>EXPENDITURES</u>					
Certificated Salaries	59,512,561	65,048,449	62,948,547	66,315,865	70,133,042
Classified Salaries	71,152,478	78,877,553	79,721,981	82,791,872	86,706,819
Employee Benefits	65,887,876	77,457,331	73,539,464	74,800,945	77,852,235
Books and Supplies	21,125,581	21,911,769	20,029,066	16,171,395	16,373,303
Services, Other Oper. Exps	87,040,369	83,094,117	102,995,763	79,410,125	73,658,732
Capital Outlay	8,774,213	22,724,680	10,839,689	14,280,652	2,839,207
Other Outgo	32,110,056	43,454,378	42,103,274	48,796,765	55,943,731
Program Reductions				0	0
TOTAL EXPENDITURES	345,603,134	392,568,277	392,177,784	382,567,619	383,507,069
C. EXCESS (DEFICIENCY)	28,855,549	(18,068,425)	(15,012,818)	(896,057)	11,574,795
D. <u>OTHER SOURCES/USES</u>					
Interfund Transfers In - Spec Reserve	0	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	1,114,820	921,318	1,158,934	1,118,521	1,204,576
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	0	180,650	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

<u>DESCRIPTION</u>	2024-25 Unaudited <u>Actuals</u>	2025-26 Adopted <u>Budget</u>	2025-26 First Interim <u>Budget</u>	2026-27 Projected <u>Budget</u>	2027-28 Projected <u>Budget</u>
<u>D.</u>					
Other Sources - Other Contributions to Restricted Programs	0 0	0 0	0 0	0 361,201	0 361,201
Total Other Sources/Uses	(2,095,555)	(1,902,053)	(2,320,319)	(1,738,055)	(1,824,110)
<u>E.</u> NET INCREASE (DECREASE)	26,759,994	(19,970,478)	(17,333,137)	(2,634,112)	9,750,685
<u>F.</u> <u>FUND BALANCE</u>					
Beginning Balance, July 1, Audit Adjustments/Restatements	452,290,338 0	459,463,453 0	479,050,323 0	461,717,186 0	459,083,074 0
Net Beginning Balance	452,290,338	459,463,453	479,050,323	461,717,186	459,083,074
Ending Balance, June 30,	479,050,331	439,492,975	461,717,186	459,083,074	468,833,759
<u>Components of Ending Fund Balance</u>					
Revolving Cash Stores	70,000 0	70,000 0	70,000 0	70,000 0	70,000 0
Legally Restricted	126,164,748	108,398,066	104,895,487	99,653,962	102,131,108
<u>Board Designated</u>					
Designated Amounts	103,541,448	70,547,188	93,451,701	72,549,870	53,648,887
Economic Uncertainties	249,274,136	260,477,721	263,299,998	286,809,243	312,983,764
Undesignated Amounts	0	0	0	(0)	(0)

Orange County Department of Education
2025-2026 First Interim Budget
December 3, 2025

Criteria and Standards Review Summary Explanation if Criteria are Not Met

1 **Average Daily Attendance (ADA) – County Operations Grant**
Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs has changed since budget adoption and is not meeting the historical variance in ADA due to the changes in our student population. We are estimating a decline in the future years in ADA in the County programs, an increase in the District Funded ADA, an increase in the County Operations Grant, and an increase in ADA in the future years for the College and Career Preparatory Academy charter school. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

4b **Other Expenditures**
Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

Supplemental explanations if answered yes:

S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

S6 We do not have any new long-term commitments that have been budgeted in subsequent years. The long-term commitment we currently have is the certificates of participation for the Esplanade facility for 5 years. We have no other outstanding liabilities that have not been included in the budget.

S7a We do not offer retiree benefits except for upon retiring, the retiree is given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total liability amount in Fund 17.

S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

S8 Salary and benefit negotiations are still open for the Certificated bargaining group. All other bargaining groups have settled.

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

Signed: _____
County Superintendent or Designee

Date: _____
Title: County Superintendent

Printed Name: Dr. Stefan Bean

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 03, 2025

Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: David Giordano

Telephone: (714) 966-4447

Title: Associate Superintendent, Administrative Services

E-mail: dgiordano@ocde.us

Criteria and Standards Review Summary

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

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

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

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

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

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

CRITERIA AND STANDARDS**1. CRITERION: Average Daily Attendance**

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

County Office ADA Standard Percentage Range: -2.0% to +2.0%**1A. Calculating the County Office's ADA Variances**

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

Estimated Funded ADA

Program / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		

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

Current Year (2025-26)	1,058.00	1,031.00	-2.6%	Not Met
1st Subsequent Year (2026-27)	1,011.00	985.00	-2.6%	Not Met
2nd Subsequent Year (2027-28)	981.00	941.00	-4.1%	Not Met

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

Current Year (2025-26)	3,016.50	3,307.50	9.6%	Not Met
1st Subsequent Year (2026-27)	3,002.50	3,260.50	8.6%	Not Met
2nd Subsequent Year (2027-28)	2,992.50	3,217.50	7.5%	Not Met

County Operations Grant ADA (Form A/AI, Line B5)

Current Year (2025-26)	406,944.35	407,731.73	.2%	Met
1st Subsequent Year (2026-27)	406,940.35	407,694.73	.2%	Met
2nd Subsequent Year (2027-28)	406,940.35	407,661.73	.2%	Met

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

Current Year (2025-26)	125.00	125.00	0.0%	Met
1st Subsequent Year (2026-27)	135.00	135.00	0.0%	Met
2nd Subsequent Year (2027-28)	145.00	145.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.**Explanation:**

(required if NOT met)

Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs has changed since budget adoption and is not meeting the historical variance in ADA due to the changes in our student population. We are estimating a decline in the future years in ADA in the County programs, an increase in the District Funded ADA, an increase in the County Operations Grant, and an increase in ADA in the future years for the College and Career Preparatory Academy charter school. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)				Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals	Percent Change		
Current Year (2025-26)	192,413,174.00	192,046,827.00	-.2%	Met	
1st Subsequent Year (2026-27)	202,891,122.00	202,100,464.00	-.4%	Met	
2nd Subsequent Year (2027-28)	214,135,798.00	213,061,404.00	-.5%	Met	

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

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

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

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption (Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	First Interim Projected Year Totals (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2025-26)	221,383,333.00	216,209,992.00	-2.3%	Met
1st Subsequent Year (2026-27)	229,929,992.00	223,908,682.00	-2.6%	Met
2nd Subsequent Year (2027-28)	240,822,536.00	234,692,096.00	-2.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 4B)	Projected Year Totals (Fund 01/Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2025-26)	15,965,444.00	16,317,500.00	2.2%	No
1st Subsequent Year (2026-27)	15,965,444.00	14,592,565.00	-8.6%	Yes
2nd Subsequent Year (2027-28)	15,965,444.00	14,592,565.00	-8.6%	Yes
Explanation: (required if Yes)	Projected Federal Revenue is not meeting the standard in the future years because we are including the reduction of Federal funds ending for various Stop School Violent Prevention (STOP) and McKinney-Vento Homeless programs and because we are not projecting any changes in the future for these funds. We will continue to monitor and adjust the projections if necessary.			
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	41,665,369.00	42,424,208.00	1.8%	No
1st Subsequent Year (2026-27)	38,820,169.00	38,580,420.00	-.6%	No
2nd Subsequent Year (2027-28)	40,147,819.00	39,899,871.00	-.6%	No
Explanation: (required if Yes)				
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	176,107,920.00	178,028,486.00	1.1%	No
1st Subsequent Year (2026-27)	178,939,778.00	183,241,073.00	2.4%	No
2nd Subsequent Year (2027-28)	183,704,587.00	188,093,977.00	2.4%	No
Explanation: (required if Yes)				
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	21,911,769.00	20,029,066.00	-8.6%	Yes
1st Subsequent Year (2026-27)	16,065,747.00	16,171,395.00	.7%	No
2nd Subsequent Year (2027-28)	16,050,274.00	16,373,303.00	2.0%	No
Explanation: (required if Yes)	Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.			
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	83,094,117.00	102,995,763.00	24.0%	Yes
1st Subsequent Year (2026-27)	55,581,822.00	79,410,125.00	42.9%	Yes
2nd Subsequent Year (2027-28)	54,634,310.00	73,658,732.00	34.8%	Yes
Explanation: (required if Yes)	Projected Services and Other Expenditures have changed by more than the historical amount because we are budgeting for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.			

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Projected Year Totals	Percent Change	Status
	Budget	Projected Year Totals			
Total Federal, Other State, and Other Local Revenues (Section 4A)					
Current Year (2025-26)	233,738,733.00	236,770,194.00	1.3%	Met	
1st Subsequent Year (2026-27)	233,725,391.00	236,414,058.00	1.2%	Met	
2nd Subsequent Year (2027-28)	239,817,850.00	242,586,413.00	1.2%	Met	
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)					
Current Year (2025-26)	105,005,886.00	123,024,829.00	17.2%	Not Met	
1st Subsequent Year (2026-27)	71,647,569.00	95,581,520.00	33.4%	Not Met	
2nd Subsequent Year (2027-28)	70,684,584.00	90,032,035.00	27.4%	Not Met	

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

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

1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

Explanation: Federal Revenue (linked from 4A if NOT met)	
Explanation: Other State Revenue (linked from 4A if NOT met)	
Explanation: Other Local Revenue (linked from 4A if NOT met)	

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

Explanation: Books and Supplies (linked from 4A if NOT met)	Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.
Explanation: Services and Other Exps (linked from 4A if NOT met)	Projected Services and Other Expenditures have changed by more than the historical amount because we are budgeting for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution		Status	
		Projected Year Totals			
		(Fund 01, Resource 8150, Objects 8900-8999)			
1.	OMMA/RMA Contribution	7,451,192.10	7,451,211.00	Met	
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		7,451,211.00		

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

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

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

--

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	73.3%	81.4%	87.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	24.4%	27.1%	29.3%

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

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

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

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

Yes

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

a. Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

	Current Year	Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)		62,900,884.00	62,900,884.00	62,900,884.00

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	3,936,119.00	237,590,607.00	N/A	
Current Year (2025-26)	2,607,412.00	247,769,882.00	N/A	Met
1st Subsequent Year (2026-27)	7,273,539.00	251,523,768.00	N/A	Met
2nd Subsequent Year (2027-28)				Met

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance		Status
	County School Service Fund	Projected Year Totals	
(Form 011, Line F2)/(Form MYPI, Line D2)			
Current Year (2025-26)	461,717,186.00	Met	
1st Subsequent Year (2026-27)	459,083,073.00	Met	
2nd Subsequent Year (2027-28)	468,833,760.00	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance		Status
	County School Service Fund	(Form CASH, Line F, June Column)	
Current Year (2025-26)	473,573,531.39	Met	

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	394,498,103.00	384,666,876.00	385,692,379.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

		Current Year		
		Projected Year Totals		1st Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
1.	Expenditures and Other Financing Uses (Form 01, objects 1000-7999) (Form MYPI, Line B11)	394,498,103.00	384,666,876.00	385,692,379.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	394,498,103.00	384,666,876.00	385,692,379.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	7,889,962.06	7,693,337.52	7,713,847.58
6.	Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	7,889,962.06	7,693,337.52	7,713,847.58

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year		
	Projected Year Totals		1st Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	263,049,998.00	286,809,242.00	312,983,763.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)			
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	26,197,734.00	26,197,734.00	26,197,734.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	289,247,732.00	313,006,976.00	339,181,497.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	73.32%	81.37%	87.94%
County Office's Reserve Standard (Section 8A, Line 7):	7,889,962.06	7,693,337.52	7,713,847.58
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

55. **Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)					
1st Subsequent Year (2026-27)	(10,776,233.00)	(9,986,856.00)	-7.3%	(789,377.00)	Not Met
2nd Subsequent Year (2027-28)	(10,175,189.00)	(9,344,783.00)	-8.2%	(830,406.00)	Not Met
	(9,852,260.00)	(10,017,312.00)	1.7%	165,052.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2025-26)					
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2025-26)					
1st Subsequent Year (2026-27)	1,902,053.00	2,320,319.00	22.0%	418,266.00	Not Met
2nd Subsequent Year (2027-28)	2,099,256.00	2,099,256.00	0.0%	0.00	Met
	2,185,311.00	2,185,310.00	0.0%	(1.00)	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?					
					No

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

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

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

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

Explanation: (required if NOT met)	Contributions from unrestricted programs to some restricted programs have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.
--	---

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)	
--	--

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

Explanation: (required if NOT met)	Projected transfers out have changed by more than the standard amount due to the projected changes in funding for the Childcare program and the transfer to close out the Community School #9 construction project. We continue to monitor and anticipate making appropriate reductions if necessary.
--	---

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

Project Information: (required if YES)	

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If Budget Adoption (Form 01CS, Item 5G) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1.
 - a. Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
 2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required disclosure in Item S7A.

Yes

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item 5TA.

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation	5	01/8615	01/56XX/73X		5,130,000
General Obligation Bonds					
Supp Early Retirement Program	2	01/12/Various	01/12/39XX		494,612
State School Building Loans					
Compensated Absences	1	01/12/Various	01/12/Various		0

Other Long-term Commitments (do not include OPEB):

TOTAL:

5 624 612

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2 OPEB Liabilities

a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Budget Adoption		First Interim
(Form 01CS, Item S7A)		
2,654,578.00		2,559,490.00
0.00		0.00
2,654,578.00		2,559,490.00
Actuarial		Actuarial
Sep 13, 2024		Jun 30, 2025

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Budget Adoption		First Interim
(Form 01CS, Item S7A)		
0.00		0.00
0.00		0.00
0.00		0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

0.00	0.00
0.00	0.00
0.00	0.00

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

148,832.00	148,832.00
166,302.00	166,302.00
174,125.00	174,125.00

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

d. Number of retirees receiving OPEB benefits

29.00	29.00
29.00	29.00
29.00	29.00

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

4. Comments:

Upon retirement, retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total amount in Fund 17.

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

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

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

Yes

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

No

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

No

2 Self-Insurance Liabilities

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

Budget Adoption		First Interim
(Form 01CS, Item S7B)		
	491,960.92	491,960.92
	0.00	0.00

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption		First Interim
(Form 01CS, Item S7B)		
	2,207,885.00	2,207,885.00
	2,207,885.00	2,207,885.00
	2,207,885.00	2,207,885.00

b. Amount contributed (funded) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

0.00	0.00
0.00	0.00
0.00	0.00

4 Comments:

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions 245.30	239.11	239.11	239.11

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

417,572

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

6. Amount included for any tentative salary schedule increases

0 0 0

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No
7,259,348	7,259,348	7,259,348
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	No	No
473,482	478,885	484,349

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	560.00	562.35	562.35	562.35

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
------------------------------	------------------------------	------------------------------

One Year Agreement

Total cost of salary settlement	<input type="text" value="1,010,665"/>	1,010,665	1,010,665	1,010,665
% change in salary schedule from prior year	<input type="text" value="2.0%"/>			

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

General fund ongoing resources and funds set aside in object code 4399 will fund the salary and the health and welfare increase for this year.

Negotiations Not Settled

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

6. Amount included for any tentative salary schedule increases

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No
<input type="text" value="13,751,903"/>	<input type="text" value="13,751,903"/>	<input type="text" value="13,751,903"/>
<input type="text" value="97.8%"/>	<input type="text" value="97.8%"/>	<input type="text" value="97.8%"/>
<input type="text" value="0.0%"/>	<input type="text" value="0.0%"/>	<input type="text" value="0.0%"/>

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

<input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	No	
865,546	874,202	882,944
1.7%	1.0%	1.0%

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	460.20	464.65	464.65	464.65

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
875,610	0	0

4. Amount included for any tentative salary schedule increases

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No
14,257,970	14,257,970	14,257,970
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No
1,677,616	1,707,814	1,738,554
2.0%	1.8%	1.8%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No
0	0	0
0.0%	0.0%	0.0%

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

No

A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)

No

A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

Comments: (optional)	
-------------------------	--

End of County Office First Interim Criteria and Standards Review

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

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

CRITERIA AND STANDARDS1. **CRITERION: Average Daily Attendance**

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

County Office ADA Standard Percentage Range: -2.0% to +2.0%**1A. Calculating the County Office's ADA Variances**

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

Program / Fiscal Year	Estimated Funded ADA				Status	
	Budget Adoption	First Interim	Projected Year Totals			
	Budget	(Form A/I) (Form MYPI)	Percent Change			
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)						
Current Year (2025-26)	1,058.00	1,031.00	-2.6%		Not Met	
1st Subsequent Year (2026-27)	1,011.00	985.00	-2.6%		Not Met	
2nd Subsequent Year (2027-28)	981.00	941.00	-4.1%		Not Met	

District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2025-26)	3,016.50	3,307.50	9.6%	Not Met
1st Subsequent Year (2026-27)	3,002.50	3,260.50	8.6%	Not Met
2nd Subsequent Year (2027-28)	2,992.50	3,217.50	7.5%	Not Met

County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2025-26)	406,944.35	407,731.73	.2%	Met
1st Subsequent Year (2026-27)	406,940.35	407,694.73	.2%	Met
2nd Subsequent Year (2027-28)	406,940.35	407,661.73	.2%	Met

Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2025-26)	125.00	125.00	0.0%	Met
1st Subsequent Year (2026-27)	135.00	135.00	0.0%	Met
2nd Subsequent Year (2027-28)	145.00	145.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:

(required if NOT met)

Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs has changed since budget adoption and is not meeting the historical variance in ADA due to the changes in our student population. We are estimating a decline in the future years in ADA in the County programs, an increase in the District Funded ADA, an increase in the County Operations Grant, and an increase in ADA in the future years for the College and Career Preparatory Academy charter school. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
Current Year (2025-26)	192,413,174.00	192,046,827.00	-.2%	Met
1st Subsequent Year (2026-27)	202,891,122.00	202,100,464.00	-.4%	Met
2nd Subsequent Year (2027-28)	214,135,798.00	213,061,404.00	-.5%	Met

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

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

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

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

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

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

Fiscal Year	Salaries and Benefits			
	First Interim		Percent Change	Status
	Budget Adoption (Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2025-26)	221,383,333.00	216,209,992.00	-2.3%	Met
1st Subsequent Year (2026-27)	229,929,992.00	223,908,682.00	-2.6%	Met
2nd Subsequent Year (2027-28)	240,822,536.00	234,692,096.00	-2.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 4B)	Projected Year Totals (Fund 01/Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2025-26)	15,965,444.00	16,317,500.00	2.2%	No
1st Subsequent Year (2026-27)	15,965,444.00	14,592,565.00	-8.6%	Yes
2nd Subsequent Year (2027-28)	15,965,444.00	14,592,565.00	-8.6%	Yes
Explanation: (required if Yes)	Projected Federal Revenue is not meeting the standard in the future years because we are including the reduction of Federal funds ending for various Stop School Violent Prevention (STOP) and McKinney-Vento Homeless programs and because we are not projecting any changes in the future for these funds. We will continue to monitor and adjust the projections if necessary.			
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	41,665,369.00	42,424,208.00	1.8%	No
1st Subsequent Year (2026-27)	38,820,169.00	38,580,420.00	-.6%	No
2nd Subsequent Year (2027-28)	40,147,819.00	39,899,871.00	-.6%	No
Explanation: (required if Yes)				
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	176,107,920.00	178,028,486.00	1.1%	No
1st Subsequent Year (2026-27)	178,939,778.00	183,241,073.00	2.4%	No
2nd Subsequent Year (2027-28)	183,704,587.00	188,093,977.00	2.4%	No
Explanation: (required if Yes)				
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	21,911,769.00	20,029,066.00	-8.6%	Yes
1st Subsequent Year (2026-27)	16,065,747.00	16,171,395.00	.7%	No
2nd Subsequent Year (2027-28)	16,050,274.00	16,373,303.00	2.0%	No
Explanation: (required if Yes)	Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.			
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	83,094,117.00	102,995,763.00	24.0%	Yes
1st Subsequent Year (2026-27)	55,581,822.00	79,410,125.00	42.9%	Yes
2nd Subsequent Year (2027-28)	54,634,310.00	73,658,732.00	34.8%	Yes
Explanation: (required if Yes)	Projected Services and Other Expenditures have changed by more than the historical amount because we are budgeting for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.			

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Projected Year Totals	Percent Change	Status
	Budget	First Interim			
Total Federal, Other State, and Other Local Revenues (Section 4A)					
Current Year (2025-26)	233,738,733.00	236,770,194.00	1.3%	Met	
1st Subsequent Year (2026-27)	233,725,391.00	236,414,058.00	1.2%	Met	
2nd Subsequent Year (2027-28)	239,817,850.00	242,586,413.00	1.2%	Met	
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)					
Current Year (2025-26)	105,005,886.00	123,024,829.00	17.2%	Not Met	
1st Subsequent Year (2026-27)	71,647,569.00	95,581,520.00	33.4%	Not Met	
2nd Subsequent Year (2027-28)	70,684,584.00	90,032,035.00	27.4%	Not Met	

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

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

1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

Explanation: Federal Revenue (linked from 4A if NOT met)	
Explanation: Other State Revenue (linked from 4A if NOT met)	
Explanation: Other Local Revenue (linked from 4A if NOT met)	

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

Explanation: Books and Supplies (linked from 4A if NOT met)	Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.
Explanation: Services and Other Exps (linked from 4A if NOT met)	Projected Services and Other Expenditures have changed by more than the historical amount because we are budgeting for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

5. CRITERION: Facilities Maintenance

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

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

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

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

First Interim Contribution Projected Year Totals		
Required Minimum Contribution	(Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	7,451,192.10	7,451,211.00
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		7,451,211.00

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

X	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)

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

--

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	73.3%	81.4%	87.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	24.4%	27.1%	29.3%

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

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

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

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

Yes

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

a. Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	62,900,884.00	62,900,884.00	62,900,884.00

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (if Net Change in Unrestricted Fund Balance is negative, else N/A)	
	3,936,119.00	237,590,607.00	N/A	
Current Year (2025-26)	3,936,119.00	237,590,607.00	N/A	Met
1st Subsequent Year (2026-27)	2,607,412.00	247,769,882.00	N/A	Met
2nd Subsequent Year (2027-28)	7,273,539.00	251,523,768.00	N/A	Met

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status			
			Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Current Year (2025-26)	461,717,186.00	Met			
1st Subsequent Year (2026-27)	459,083,073.00	Met			
2nd Subsequent Year (2027-28)	468,833,760.00	Met			

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status		
			Current Year (2025-26)	
	473,573,531.39	Met		

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

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

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

Explanation:
(required if NOT met)

8.

CRITERION: Reserves

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

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

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

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

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

County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	394,498,103.00	384,666,876.00	385,692,379.00
County Office's Reserve Standard Percentage Level:			
2%			

8A. Calculating the County Office's Reserve Standard

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

		Current Year		
		Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	394,498,103.00	384,666,876.00	385,692,379.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	394,498,103.00	384,666,876.00	385,692,379.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	7,889,962.06	7,693,337.52	7,713,847.58
6.	Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	7,889,962.06	7,693,337.52	7,713,847.58

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year		
	Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	263,049,998.00	286,809,242.00	312,983,763.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	26,197,734.00	26,197,734.00	26,197,734.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	289,247,732.00	313,006,976.00	339,181,497.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	73.32%	81.37%	87.94%
County Office's Reserve Standard (Section 8A, Line 7):	7,889,962.06	7,693,337.52	7,713,847.58
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

No

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

No

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

No

S4. Contingent Revenues

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

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

No

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)					
1st Subsequent Year (2026-27)	(10,776,233.00)	(9,986,856.00)	-7.3%	(789,377.00)	Not Met
2nd Subsequent Year (2027-28)	(10,175,189.00)	(9,344,783.00)	-8.2%	(830,406.00)	Not Met
	(9,852,260.00)	(10,017,312.00)	1.7%	165,052.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2025-26)	1,902,053.00	2,320,319.00	22.0%	418,266.00	Not Met
1st Subsequent Year (2026-27)	2,099,256.00	2,099,256.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	2,185,311.00	2,185,310.00	0.0%	(1.00)	Met
1d. Capital Project Cost Overruns Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?					
					No

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

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

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

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

Explanation: (required if NOT met)	Contributions from unrestricted programs to some restricted programs have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.
--	---

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)	
--	--

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

Explanation: (required if NOT met)	Projected transfers out have changed by more than the standard amount due to the projected changes in funding for the Childcare program and the transfer to close out the Community School #9 construction project. We Continue to monitor and anticipate making appropriate reductions if necessary.
--	---

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

Project Information: (required if YES)	

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

2. If Yes to item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item 5A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	5	01/8615	01/56XX/73X	5,130,000
General Obligation Bonds				
Supp Early Retirement Program	2	01/12/Various	01/12/39XX	494,612
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	0

Other Long-term Commitments (do not include OPEB):

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

 No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2 OPEB Liabilities

a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption (Form 01CS, Item S7A)		First Interim
2,654,578.00		2,559,490.00
0.00		0.00
2,654,578.00		2,559,490.00
Actuarial		Actuarial
Sep 13, 2024		Jun 30, 2025

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Budget Adoption (Form 01CS, Item S7A)		First Interim
0.00		0.00
0.00		0.00
0.00		0.00

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

0.00	0.00
0.00	0.00
0.00	0.00

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

148,832.00	148,832.00
166,302.00	166,302.00
174,125.00	174,125.00

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

d. Number of retirees receiving OPEB benefits

29.00	29.00
29.00	29.00
29.00	29.00

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

4. Comments:

Upon retirement, retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total amount in Fund 17.

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

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

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

Yes

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

No

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

No

2 Self-Insurance Liabilities

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

Budget Adoption		First Interim
(Form 01CS, Item S7B)		
	491,960.92	491,960.92
	0.00	0.00

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption		First Interim
(Form 01CS, Item S7B)		
	2,207,885.00	2,207,885.00
	2,207,885.00	2,207,885.00
	2,207,885.00	2,207,885.00

b. Amount contributed (funded) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

0.00	0.00
0.00	0.00
0.00	0.00

4 Comments:

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	245.30	239.11	239.11	239.11

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multyear Agreement

Total cost of salary settlement

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

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	No	No
473,482	478,885	484,349

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	560.00	562.35	562.35	562.35

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date: Jul 01, 2025

End Date: Jun 30, 2026

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

1,010,665

1,010,665

1,010,665

% change in salary schedule from prior year

2.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

General fund ongoing resources and funds set aside in object code 4399 will fund the salary and the health and welfare increase for this year.

Negotiations Not Settled

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

519,732

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

6. Amount included for any tentative salary schedule increases

0

0

0

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

No

No

No

13,751,903

13,751,903

13,751,903

97.8%

97.8%

97.8%

0.0%

0.0%

0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

(2020-20)	(2020-21)	(2021-22)
Yes	No	
865,546	874,202	882,944
1.7%	1.0%	1.0%

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	460.20	464.65	464.65	464.65

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

n/a

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

3. Cost of a one percent increase in salary and statutory benefits	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	875,610	0	0

4. Amount included for any tentative salary schedule increases

4. Amount included for any tentative salary schedule increases	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

1. Are costs of H&W benefit changes included in the interim and MYPs?	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No	No
14,257,970	14,257,970	14,257,970	14,257,970
95.0%	95.0%	95.0%	95.0%
0.0%	0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

2. Total cost of step & column adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	No	No	No
1,677,616	1,677,616	1,707,814	1,738,554
2.0%	1.8%	1.8%	1.8%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

3. Percent change in cost of other benefits over prior year	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No	No
0	0	0	0
0.0%	0.0%	0.0%	0.0%

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

No

No

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

No

A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)

No

A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

Comments: (optional)	
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End of County Office First Interim Criteria and Standards Review

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	231.00	231.00	210.00	204.00	(27.00)	-12.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	827.00	827.00	812.00	827.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,058.00	1,058.00	1,022.00	1,031.00	(27.00)	-3.0%
2. District Funded County Program ADA						
a. County Community Schools	2,702.00	2,993.00	2,993.00	2,993.00	0.00	0.0%
b. Special Education-Special Day Class	281.57	281.57	281.57	281.57	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	32.93	32.93	32.93	32.93	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	3,016.50	3,307.50	3,307.50	3,307.50	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	4,074.50	4,365.50	4,329.50	4,338.50	(27.00)	-1.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	406,944.35	406,944.35	407,731.73	407,731.73	787.38	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	125.00	125.00	125.00	125.00	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	125.00	125.00	125.00	125.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	125.00	125.00	125.00	125.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	125.00	125.00	125.00	125.00	0.00	0.0%

Orange County Department of Education
ALL FUND STATEMENT
2025-26 First Interim Budget -vs- 2025-26 Adopted Budget

Form 01 General Fund Subfund 0101		Form 10 Special Education Pass-Through Fund Subfund 1010		Form 12 Child Development Fund Subfund 1212		Form 14 Deferred Maintenance Fund Subfund 1414	
2025-26 Adopted Budget	2025-26 First Interim Budget	2025-26 Adopted Budget	2025-26 First Interim Budget	2025-26 Adopted Budget	2025-26 First Interim Budget	2025-26 Adopted Budget	2025-26 First Interim Budget
Revenues	374,499,852	377,164,966	60,765,286	61,036,543	94,687,638	107,883,110	2,831,731
Expenditures	392,568,277	392,177,784	59,232,685	62,915,884	95,544,610	109,092,031	6,488,274
Excess / (Deficit)	(18,068,425)	(15,012,818)	1,532,601	(1,879,341)	(856,972)	(1,208,921)	(3,656,543)
Beginning Balance (July 1)	459,463,453	479,050,323	10,394,514	10,501,816	151,172	49,987	36,990,842
Transfers / Other Audit Adjustments	(1,902,053)	(2,320,319)	-	-	921,318	1,158,934	980,735
Reserves / Ending Balance June 30	<u>439,492,975</u>	<u>461,717,186</u>	<u>11,927,115</u>	<u>8,622,475.00</u>	<u>215,518</u>	<u>-</u>	<u>34,315,034</u>
Form 17 Special Reserve Fund Subfund 1717		Form 30 State School Building Fund Subfund 3033		Form 35 School Facilities Fund Subfund 3535		Form 40 Capital Outlay Fund (Esplanade) Subfund 4040	
2025-26 Adopted Budget	2025-26 First Interim Budget	2025-26 Adopted Budget	2025-26 First Interim Budget	2025-26 Adopted Budget	2025-26 First Interim Budget	2025-26 Adopted Budget	2025-26 First Interim Budget
Revenues	1,377,341	1,491,251	-	163,803	181,003	1,580,960	1,595,843
Expenditures	-	-	2,000	416,000	1,782,825	1,782,825	1,782,825
Excess / (Deficit)	1,377,341	1,491,251	-	161,803	(234,997)	(201,865)	(186,982)
Beginning Balance (July 1)	29,255,653	28,980,780	-	3,473,400	3,442,749	3,493,300	4,438,272
Transfers / Other Audit Adjustments	-	-	-	-	180,650	(179,575)	(179,575)
Reserves / Ending Balance June 30	<u>30,632,994</u>	<u>30,472,031</u>	<u>-</u>	<u>3,635,203</u>	<u>3,388,402</u>	<u>3,111,860</u>	<u>4,071,715</u>
Form 56 Debt Service Fund (Esplanade) Subfund 5656		Form 67 Dental Self-Insurance Fund Subfund 6769		Form 68 TOTAL ALL FUNDS		Form 69 Balances Expenditures 14	
2025-26 Adopted Budget	2025-26 First Interim Budget	2025-26 Adopted Budget	2025-26 First Interim Budget	2025-26 Adopted Budget	2025-26 First Interim Budget	2025-26 Adopted Budget	2025-26 First Interim Budget
Reserves / (Deficit)	(1,342,658)	(1,338,224)	718,955	750,424	(20,447,305)	(21,276,151)	(21,276,151)
Beginning Balance (July 1)	1,328,451	1,324,063	8,694,061	8,670,761	547,245,013	573,449,593	573,449,593
Transfers / Other Audit Adjustments	1,375,692	1,375,692	-	-	1,196,117	1,196,117	1,196,117
Reserves / Ending Balance June 30	<u>1,361,485</u>	<u>1,361,531</u>	<u>9,421,016</u>	<u>9,421,185</u>	<u>527,993,825</u>	<u>553,369,559</u>	<u>553,369,559</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099	51,526,142.00	51,526,142.00	1,625,213.22	51,526,142.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	8,815,405.00	8,815,405.00	0.00	8,630,858.00	(184,547.00)	-2.1%	
3) Other State Revenue	8300-8599	0.00	0.00	3,784.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	423,739.00	423,739.00	199,289.60	879,543.00	455,804.00	107.6%	
5) TOTAL, REVENUES		60,765,286.00	60,765,286.00	1,828,286.82	61,036,543.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	59,232,685.00	59,232,685.00	5,694,529.19	62,915,884.00	(3,683,199.00)	-6.2%	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		59,232,685.00	59,232,685.00	5,694,529.19	62,915,884.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
		1,532,601.00	1,532,601.00	(3,866,242.37)	(1,879,341.00)			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
		1,532,601.00	1,532,601.00	(3,866,242.37)	(1,879,341.00)			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	10,394,514.00	10,394,514.00		10,501,816.00	107,302.00	1.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		10,394,514.00	10,394,514.00		10,501,816.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		10,394,514.00	10,394,514.00		10,501,816.00			
2) Ending Balance, June 30 (E + F1e)		11,927,115.00	11,927,115.00		8,622,475.00			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00		0.00			
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			
All Others	9719	0.00	0.00		0.00			
b) Restricted	9740	11,884,593.00	11,884,593.00		8,622,475.00			
c) Committed								
Stabilization Arrangements	9750	0.00	0.00		0.00			
Other Commitments	9760	0.00	0.00		0.00			
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780		42,522.00	42,522.00		0.00		
GASB 31 Fair Market Value Adjustment	0000	9780		42,522.00				
GASB 31 Fair Market Value Adjustment	0000	9780	42,522.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers	8097		51,526,142.00	51,526,142.00	1,625,213.22	51,526,142.00	0.00	0.0%
TOTAL, LCFF SOURCES			51,526,142.00	51,526,142.00	1,625,213.22	51,526,142.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources	8287		8,815,405.00	8,815,405.00	0.00	8,630,858.00	(184,547.00)	-2.1%
TOTAL, FEDERAL REVENUE			8,815,405.00	8,815,405.00	0.00	8,630,858.00	(184,547.00)	-2.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	3,784.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	3,784.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest	8660		381,217.00	381,217.00	99,903.60	390,052.00	8,835.00	2.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		42,522.00	42,522.00	99,386.00	99,386.00	56,864.00	133.7%
Other Local Revenue								
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools	8791		0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	8792		0.00	0.00	0.00	390,105.00	390,105.00	New
From JPAs	8793		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			423,739.00	423,739.00	199,289.60	879,543.00	455,804.00	107.6%
TOTAL, REVENUES			60,765,286.00	60,765,286.00	1,828,286.82	61,036,543.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		8,815,405.00	8,815,405.00	428,728.04	8,874,416.00	(59,011.00)	-0.7%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	50,402,280.00	50,402,280.00	5,249,401.17	54,026,468.00	(3,624,188.00)	-7.2%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	15,000.00	15,000.00	16,399.98	15,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,232,685.00	59,232,685.00	5,694,529.19	62,915,884.00	(3,683,199.00)	-6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			59,232,685.00	59,232,685.00	5,694,529.19	62,915,884.00		

Resource	Description	2025-26 Projected Totals
6500	Special Education	8,229,998.00
6546	Mental Health-Related Services	392,477.00
Total, Restricted Balance		8,622,475.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		61,451,727.00	61,451,727.00	4,504,282.25	8,775,305.00	(52,676,422.00)	-85.7%
3) Other State Revenue	8300-8599		31,041,095.00	31,041,095.00	44,587,187.59	97,250,921.00	66,209,826.00	213.3%
4) Other Local Revenue	8600-8799		2,194,816.00	2,194,816.00	569,460.01	1,856,884.00	(337,932.00)	-15.4%
5) TOTAL, REVENUES			94,687,638.00	94,687,638.00	49,660,929.85	107,883,110.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		427,885.00	427,885.00	100,670.93	513,050.00	(85,165.00)	-19.9%
2) Classified Salaries	2000-2999		5,952,622.00	5,952,622.00	1,462,495.28	6,557,511.00	(604,889.00)	-10.2%
3) Employee Benefits	3000-3999		3,993,470.00	3,993,470.00	994,453.23	3,689,914.00	303,556.00	7.6%
4) Books and Supplies	4000-4999		1,113,476.00	1,113,476.00	70,763.63	655,845.00	457,631.00	41.1%
5) Services and Other Operating Expenditures	5000-5999		77,246,804.00	77,246,804.00	24,230,580.48	88,528,456.00	(11,281,652.00)	-14.6%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		6,810,353.00	6,810,353.00	0.00	9,147,255.00	(2,336,902.00)	-34.3%
9) TOTAL, EXPENDITURES			95,544,610.00	95,544,610.00	26,858,963.55	109,092,031.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(856,972.00)	(856,972.00)	22,801,966.30	(1,208,921.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		921,318.00	921,318.00	0.00	1,158,934.00	237,616.00	25.8%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			921,318.00	921,318.00	0.00	1,158,934.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			64,346.00	64,346.00	22,801,966.30	(49,987.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		151,172.00	151,172.00		49,987.00	(101,185.00)	-66.9%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,172.00	151,172.00		49,987.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,172.00	151,172.00		49,987.00		
2) Ending Balance, June 30 (E + F1e)			215,518.00	215,518.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780	215,518.00	215,518.00			0.00		
GASB 31 Fair Market Value Adjustment	0000	9780		215,518.00				
GASB 31 Fair Market Value Adjustment	0000	9780	215,518.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00			0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00			0.00		
FEDERAL REVENUE								
Child Nutrition Programs	8220	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%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	61,451,727.00	61,451,727.00	4,504,282.25	8,775,305.00	(52,676,422.00)	-85.7%
TOTAL, FEDERAL REVENUE			61,451,727.00	61,451,727.00	4,504,282.25	8,775,305.00	(52,676,422.00)	-85.7%
OTHER STATE REVENUE								
Child Nutrition Programs	8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments	8530	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	31,041,095.00	31,041,095.00	44,587,187.59	97,250,921.00	66,209,826.00	213.3%
TOTAL, OTHER STATE REVENUE			31,041,095.00	31,041,095.00	44,587,187.59	97,250,921.00	66,209,826.00	213.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631	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%
Interest	8660	1,857,209.00	1,857,209.00	255,758.05	1,532,335.00	(324,874.00)		-17.5%
Net Increase (Decrease) in the Fair Value of Investments	8662	215,518.00	215,518.00	243,284.00	243,320.00	27,802.00		12.9%
Fees and Contracts								
Child Development Parent Fees	8673	122,089.00	122,089.00	8,417.96	81,229.00	(40,860.00)		-33.5%
Interagency Services	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689	0.00	0.00	62,000.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.00	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		2,194,816.00	2,194,816.00	569,460.01	1,856,884.00	(337,932.00)		-15.4%
TOTAL, REVENUES		94,687,638.00	94,687,638.00	49,660,929.85	107,883,110.00			
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	427,707.00	427,707.00	100,633.43	512,872.00	(85,165.00)		-19.9%
Other Certificated Salaries	1900	178.00	178.00	37.50	178.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		427,885.00	427,885.00	100,670.93	513,050.00	(85,165.00)		-19.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	2,430,476.00	2,430,476.00	617,941.42	2,995,174.00	(564,698.00)		-23.2%
Clerical, Technical and Office Salaries	2400	3,511,056.00	3,511,056.00	843,144.36	3,551,017.00	(39,961.00)		-1.1%
Other Classified Salaries	2900	11,090.00	11,090.00	1,409.50	11,320.00	(230.00)		-2.1%
TOTAL, CLASSIFIED SALARIES		5,952,622.00	5,952,622.00	1,462,495.28	6,557,511.00	(604,889.00)		-10.2%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS	3101-3102	77,130.00	77,130.00	1,824.12	79,394.00	(2,264.00)	-2.9%	
PERS	3201-3202	1,655,192.00	1,655,192.00	407,310.73	1,760,258.00	(105,066.00)	-6.3%	
OASDI/Medicare/Alternative	3301-3302	94,433.00	94,433.00	22,800.96	99,590.00	(5,157.00)	-5.5%	
Health and Welfare Benefits	3401-3402	2,018,932.00	2,018,932.00	528,872.41	1,611,832.00	407,100.00	20.2%	
Unemployment Insurance	3501-3502	3,168.00	3,168.00	774.23	3,351.00	(183.00)	-5.8%	
Workers' Compensation	3601-3602	126,873.00	126,873.00	29,457.69	125,101.00	1,772.00	1.4%	
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits	3901-3902	17,742.00	17,742.00	3,413.09	10,388.00	7,354.00	41.4%	
TOTAL, EMPLOYEE BENEFITS		3,993,470.00	3,993,470.00	994,453.23	3,689,914.00	303,556.00	7.6%	
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.0%	
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%	
Materials and Supplies	4300	1,113,476.00	1,113,476.00	70,763.63	648,735.00	464,741.00	41.7%	
Noncapitalized Equipment	4400	0.00	0.00	0.00	7,110.00	(7,110.00)	New	
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES		1,113,476.00	1,113,476.00	70,763.63	655,845.00	457,631.00	41.1%	
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	1,219,500.00	1,219,500.00	0.00	1,165,000.00	54,500.00	4.5%	
Travel and Conferences	5200	71,313.00	71,313.00	18,696.36	57,411.00	13,902.00	19.5%	
Dues and Memberships	5300	13,607.00	13,607.00	13,610.00	7,857.00	5,750.00	42.3%	
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%	
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	170,094.00	170,094.00	48,495.75	111,694.00	58,400.00	34.3%	
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund	5750	189,653.00	189,653.00	19,980.18	169,264.00	20,389.00	10.8%	
Professional/Consulting Services and Operating Expenditures	5800	75,578,885.00	75,578,885.00	24,128,857.00	87,013,178.00	(11,434,293.00)	-15.1%	
Communications	5900	3,752.00	3,752.00	941.19	4,052.00	(300.00)	-8.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		77,246,804.00	77,246,804.00	24,230,580.48	88,528,456.00	(11,281,652.00)	-14.6%	
CAPITAL OUTLAY								
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%	
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%	
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%	
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.0%	
Subscription Assets	6700	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%	
Debt Service								
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund	7350		6,810,353.00	6,810,353.00	0.00	9,147,255.00	(2,336,902.00)	-34.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,810,353.00	6,810,353.00	0.00	9,147,255.00	(2,336,902.00)	-34.3%
TOTAL, EXPENDITURES			95,544,610.00	95,544,610.00	26,858,963.55	109,092,031.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund	8911		921,318.00	921,318.00	0.00	1,158,934.00	237,616.00	25.8%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			921,318.00	921,318.00	0.00	1,158,934.00	237,616.00	25.8%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			921,318.00	921,318.00	0.00	1,158,934.00		
(a - b + c - d + e)								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099	1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,697,669.00	1,697,669.00	692,469.02	1,809,211.00	111,542.00		6.6%
5) TOTAL, REVENUES		2,720,189.00	2,720,189.00	692,469.02	2,831,731.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	5,188,274.00	5,188,274.00	2,848.65	5,188,274.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		6,488,274.00	6,488,274.00	2,848.65	6,488,274.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
		(3,768,085.00)	(3,768,085.00)	689,620.37	(3,665,543.00)			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	980,735.00	980,735.00	0.00	980,735.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		980,735.00	980,735.00	0.00	980,735.00			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
		(2,787,350.00)	(2,787,350.00)	689,620.37	(2,675,808.00)			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	30,991,009.00	30,991,009.00		36,990,842.00	5,999,833.00	19.4%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		30,991,009.00	30,991,009.00		36,990,842.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		30,991,009.00	30,991,009.00		36,990,842.00			
2) Ending Balance, June 30 (E + F1e)		28,203,659.00	28,203,659.00		34,315,034.00			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00		0.00			
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			
All Others	9719	0.00	0.00		0.00			
b) Restricted	9740	0.00	0.00		0.00			
c) Committed								
Stabilization Arrangements	9750	0.00	0.00		0.00			
Other Commitments	9760	21,545,668.00	21,545,668.00		26,422,576.00			
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780		6,657,991.00	6,657,991.00		7,892,458.00		
Deferred Maintenance	0000	9780		6,476,593.00				
GASB 31 Fair Market Value Adjustment	0000	9780		181,398.00				
Deferred Maintenance	0000	9780	6,476,593.00			7,892,458.00		
GASB 31 Fair Market Value Adjustment	0000	9780	181,398.00					
Deferred Maintenance	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year	8091		1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		1,516,271.00	1,516,271.00	370,577.02	1,487,319.00	(28,952.00)	-1.9%
Net Increase (Decrease) in the Fair Value of Investments	8662		181,398.00	181,398.00	321,892.00	321,892.00	140,494.00	77.5%
Other Local Revenue								
All Other Local Revenue	8699		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,697,669.00	1,697,669.00	692,469.02	1,809,211.00	111,542.00	6.6%
TOTAL, REVENUES			2,720,189.00	2,720,189.00	692,469.02	2,831,731.00		
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
SACS Financial Reporting Software -								
SACS V14								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,115,000.00	1,115,000.00	0.00	1,115,000.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		4,073,274.00	4,073,274.00	2,848.65	4,073,274.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,188,274.00	5,188,274.00	2,848.65	5,188,274.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,488,274.00	6,488,274.00	2,848.65	6,488,274.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919		980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			980,735.00	980,735.00	0.00	980,735.00		
(a - b + c - d + e)								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,377,341.00	1,377,341.00	564,341.82	1,491,251.00	113,910.00	8.3%
5) TOTAL, REVENUES			1,377,341.00	1,377,341.00	564,341.82	1,491,251.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,377,341.00	1,377,341.00	564,341.82	1,491,251.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			1,377,341.00	1,377,341.00	564,341.82	1,491,251.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,255,653.00	29,255,653.00		28,980,780.00	(274,873.00)	-0.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,255,653.00	29,255,653.00		28,980,780.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,255,653.00	29,255,653.00		28,980,780.00		
2) Ending Balance, June 30 (E + F1e)			30,632,994.00	30,632,994.00		30,472,031.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780	4,430,667.00	4,430,667.00			4,274,297.00		
GASB 45 ARC	0000	9780		4,274,297.00				
GASB 31 Fair Market Value Adjustment	0000	9780		156,370.00				
GASB 45 ARC	0000	9780	4,274,297.00					
GASB 31 Fair Market Value Adjustment	0000	9780	156,370.00					
GASB 45 ARC	0000	9780				4,274,297.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	26,202,327.00	26,202,327.00			26,197,734.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00			0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631	0.00	0.00	0.00		0.00	0.00	0.0%
Interest	8660	1,220,971.00	1,220,971.00	297,724.82		1,224,634.00	3,663.00	0.3%
Net Increase (Decrease) in the Fair Value of Investments	8662	156,370.00	156,370.00	266,617.00		266,617.00	110,247.00	70.5%
TOTAL, OTHER LOCAL REVENUE		1,377,341.00	1,377,341.00	564,341.82		1,491,251.00	113,910.00	8.3%
TOTAL, REVENUES		1,377,341.00	1,377,341.00	564,341.82		1,491,251.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF	8912	0.00	0.00	0.00		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00		0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF	7612	0.00	0.00	0.00		0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.00		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00		0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues	8990	0.00	0.00	0.00		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00		0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00		0.00		
(a - b + e)								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	163,803.00	163,803.00	67,041.06	181,003.00	17,200.00	10.5%
5) TOTAL, REVENUES			163,803.00	163,803.00	67,041.06	181,003.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	416,000.00	416,000.00	(416,000.00)	New
6) Capital Outlay		6000-6999	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,000.00	2,000.00	416,000.00	416,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			161,803.00	161,803.00	(348,958.94)	(234,997.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	180,650.00	180,650.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	180,650.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			161,803.00	161,803.00	(348,958.94)	(54,347.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,473,400.00	3,473,400.00		3,442,749.00	(30,651.00)	-0.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,473,400.00	3,473,400.00		3,442,749.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,473,400.00	3,473,400.00		3,442,749.00		
2) Ending Balance, June 30 (E + F1e)			3,635,203.00	3,635,203.00		3,388,402.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,616,630.00	3,616,630.00		3,388,402.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780		18,573.00	18,573.00		0.00		
GASB 31 Fair Market Value Adjustment	0000	9780		18,573.00				
GASB 31 Fair Market Value Adjustment	0000	9780	18,573.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue	8290		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments	8545		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		145,230.00	145,230.00	35,368.06	149,330.00	4,100.00	2.8%
Net Increase (Decrease) in the Fair Value of Investments	8662		18,573.00	18,573.00	31,673.00	31,673.00	13,100.00	70.5%
Other Local Revenue								
All Other Local Revenue	8699		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			163,803.00	163,803.00	67,041.06	181,003.00	17,200.00	10.5%
TOTAL, REVENUES			163,803.00	163,803.00	67,041.06	181,003.00		
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	416,000.00	416,000.00	(416,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	416,000.00	416,000.00	(416,000.00)	New
CAPITAL OUTLAY								
Land		6100	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,000.00	2,000.00	416,000.00	416,000.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	180,650.00	180,650.00	New
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	180,650.00	180,650.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	180,650.00		

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	3,388,402.00
Total, Restricted Balance		3,388,402.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,580,960.00	1,580,960.00	788,628.50	1,595,843.00	14,883.00	0.9%
5) TOTAL, REVENUES			1,580,960.00	1,580,960.00	788,628.50	1,595,843.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999		17,000.00	17,000.00	3,486.47	17,000.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		1,260,825.00	1,260,825.00	297,099.10	1,260,825.00	0.00	0.0%
6) Capital Outlay	6000-6999		505,000.00	505,000.00	268,448.77	505,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,782,825.00	1,782,825.00	569,034.34	1,782,825.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(201,865.00)	(201,865.00)	219,594.16	(186,982.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		1,196,117.00	1,196,117.00	0.00	1,196,117.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(179,575.00)	(179,575.00)	(72,846.00)	(179,575.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(381,440.00)	(381,440.00)	146,748.16	(366,557.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		3,493,300.00	3,493,300.00		4,438,272.00	944,972.00	27.1%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,493,300.00	3,493,300.00		4,438,272.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,493,300.00	3,493,300.00		4,438,272.00		
2) Ending Balance, June 30 (E + F1e)			3,111,860.00	3,111,860.00		4,071,715.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Legally Restricted Balance	9740		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780		3,111,860.00	3,111,860.00		4,071,715.00		
Esplanade Operational	0000	9780		3,022,458.00				
GASB 87 Lease Statement	0000	9780		73,541.00				
GASB 31 Fair Market Value Adjustment	0000	9780		15,861.00				
Esplanade Operational	0000	9780	3,022,458.00			4,071,715.00		
GAsb 87 Lease Statement	0000	9780	73,541.00					
GASB 31 Fair Market Value Adjustment	0000	9780	15,861.00					
Esplanade Operational	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		1,337,000.00	1,337,000.00	716,596.09	1,337,000.00	0.00	0.0%
Interest	8660		216,099.00	216,099.00	36,614.14	215,422.00	(677.00)	-0.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		15,861.00	15,861.00	31,421.00	31,421.00	15,560.00	98.1%
Other Local Revenue								
All Other Local Revenue	8699		12,000.00	12,000.00	3,997.27	12,000.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,580,960.00	1,580,960.00	788,628.50	1,595,843.00	14,883.00	0.9%
TOTAL, REVENUES			1,580,960.00	1,580,960.00	788,628.50	1,595,843.00		
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		17,000.00	17,000.00	3,486.47	17,000.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,000.00	17,000.00	3,486.47	17,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		326,000.00	326,000.00	81,642.48	326,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		473,500.00	473,500.00	72,359.98	473,500.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		461,325.00	461,325.00	143,096.64	461,325.00	0.00	0.0%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,260,825.00	1,260,825.00	297,099.10	1,260,825.00	0.00	0.0%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		505,000.00	505,000.00	268,448.77	505,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			505,000.00	505,000.00	268,448.77	505,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,782,825.00	1,782,825.00	569,034.34	1,782,825.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF	8912		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		1,196,117.00	1,196,117.00	0.00	1,196,117.00	0.00	0.0%
(c) TOTAL, SOURCES			1,196,117.00	1,196,117.00	0.00	1,196,117.00	0.00	0.0%
USES								
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(179,575.00)	(179,575.00)	(72,846.00)	(179,575.00)		
(a - b + c - d + e)								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	33,034.00	33,034.00	13,832.61	37,468.00	4,434.00	13.4%	
5) TOTAL, REVENUES		33,034.00	33,034.00	13,832.61	37,468.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	1,375,692.00	1,375,692.00	0.00	1,375,692.00		0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1,375,692.00	1,375,692.00	0.00	1,375,692.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,342,658.00)	(1,342,658.00)	13,832.61	(1,338,224.00)			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		1,375,692.00	1,375,692.00	72,846.00	1,375,692.00			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		33,034.00	33,034.00	86,678.61	37,468.00			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	1,328,451.00	1,328,451.00		1,324,063.00	(4,388.00)	-0.3%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		1,328,451.00	1,328,451.00		1,324,063.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		1,328,451.00	1,328,451.00		1,324,063.00			
2) Ending Balance, June 30 (E + F1e)		1,361,485.00	1,361,485.00		1,361,531.00			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00		0.00			
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			
All Others	9719	0.00	0.00		0.00			
b) Legally Restricted Balance	9740	0.00	0.00		0.00			
c) Committed								
Stabilization Arrangements	9750	0.00	0.00		0.00			
Other Commitments	9760	0.00	0.00		0.00			
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780		1,361,485.00	1,361,485.00		1,361,531.00		
Esplanade Debt Service	0000	9780		1,357,660.00				
GASB 31 Fair Market Value Adjustment	0000	9780		3,825.00				
Esplanade Debt Service	0000	9780	1,357,660.00					
GASB 31 Fair Market Value Adjustment	0000	9780	3,825.00					
Esplanade Debt Service	0000	9780				1,361,531.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue	8290		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest	8660		29,209.00	29,209.00	7,307.61	30,943.00	1,734.00	5.9%
Net Increase (Decrease) in the Fair Value of Investments	8662		3,825.00	3,825.00	6,525.00	6,525.00	2,700.00	70.6%
Other Local Revenue								
All Other Local Revenue	8699		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,034.00	33,034.00	13,832.61	37,468.00	4,434.00	13.4%
TOTAL, REVENUES			33,034.00	33,034.00	13,832.61	37,468.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest	7438		145,692.00	145,692.00	0.00	145,692.00	0.00	0.0%
Other Debt Service - Principal	7439		1,230,000.00	1,230,000.00	0.00	1,230,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,375,692.00	1,375,692.00	0.00	1,375,692.00	0.00	0.0%
TOTAL, EXPENDITURES			1,375,692.00	1,375,692.00	0.00	1,375,692.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919		1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS IN			1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			1,375,692.00	1,375,692.00	72,846.00	1,375,692.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		2,213,681.00	2,213,681.00	634,056.42	2,245,150.00	31,469.00	1.4%
5) TOTAL, REVENUES			2,213,681.00	2,213,681.00	634,056.42	2,245,150.00		
B. EXPENSES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999		1,404,726.00	1,404,726.00	(22,764.27)	1,404,726.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999		90,000.00	90,000.00	15,187.59	90,000.00	0.00	0.0%
6) Depreciation and Amortization	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,494,726.00	1,494,726.00	(7,576.68)	1,494,726.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)								
	718,955.00		718,955.00	641,633.10	750,424.00			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)								
	718,955.00		718,955.00	641,633.10	750,424.00			
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited	9791	8,694,061.00	8,694,061.00		8,670,761.00	(23,300.00)	-0.3%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		8,694,061.00	8,694,061.00		8,670,761.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)		8,694,061.00	8,694,061.00		8,670,761.00			
2) Ending Net Position, June 30 (E + F1e)		9,413,016.00	9,413,016.00		9,421,185.00			

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets	9796		9,367,116.00	9,367,116.00		9,421,185.00		
b) Restricted Net Position	9797		0.00	0.00		0.00		
c) Unrestricted Net Position	9790		45,900.00	45,900.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		367,781.00	367,781.00	89,103.88	363,758.00	(4,023.00)	-1.1%
Net Increase (Decrease) in the Fair Value of Investments	8662		45,900.00	45,900.00	81,392.00	81,392.00	35,492.00	77.3%
Fees and Contracts								
In-District Premiums/Contributions	8674		1,800,000.00	1,800,000.00	463,560.54	1,800,000.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,213,681.00	2,213,681.00	634,056.42	2,245,150.00	31,469.00	1.4%
TOTAL, REVENUES			2,213,681.00	2,213,681.00	634,056.42	2,245,150.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		1,404,726.00	1,404,726.00	(22,764.27)	1,404,726.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,404,726.00	1,404,726.00	(22,764.27)	1,404,726.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	90,000.00	90,000.00	15,187.59	90,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			90,000.00	90,000.00	15,187.59	90,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,494,726.00	1,494,726.00	(7,576.68)	1,494,726.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a-b+e)								

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

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ENTITLEMENTS							
AB602 Special Education (Apportionment/Low Incidence/Out of Home Care)	\$ 51,526,142	\$ 51,526,142	07/01/25-06/30/26	State	E	To provide services to students with disabilities ages 3 through 22 based on their IEP.	
Art Music & Instructional Materials Discretionary (AMIM) **	\$ 1,767,508	\$ -	\$ 1,767,508	07/01/22-06/30/26	State	E	To provide funding to support arts and music education programs.
Arts and Music in Schools Prop 28 (AMS) ***	\$ 810,874	\$ 420,095	\$ 1,230,969	07/01/24-06/30/26	State	E	To provide funding to OCDE schools, including charter schools, to supplement arts education programs.
California Community School Partnership Program - Coordination	\$ 241,619	\$ 500,000	\$ 741,619	07/01/24-06/30/26	State	E	To coordinate county-level governmental, nonprofit community-based organizations, and other external partnerships to support community schools.
California Community School Partnership Program Implementation (CCSPP3)	\$ 38,753	\$ 400,000	\$ 438,753	07/01/24-06/30/26	State	E	To provide funding to support the establishment of new community schools and/or the expansion or continuation of existing community schools.
CALWORKS Stage II Federal, F2AP	\$ 1,216,115	\$ 1,216,115	07/01/25-06/30/26	Federal	E	To provide funding to childcare providers for low-income families.	
CALWORKS Stage II State, G2AP	\$ 5,832,262	\$ 5,832,262	07/01/25-06/30/26	State	E	To provide funding to childcare providers for low-income families.	
CALWORKS Stage III Federal, F3TO	\$ 2,780,098	\$ 2,780,098	07/01/25-06/30/26	Federal	E	To provide funding to childcare providers for low-income families.	
CALWORKS Stage III State, G3TO	\$ 1,613,676	\$ 1,613,676	07/01/25-06/30/26	State	E	To provide funding to childcare providers for low-income families.	
Child Nutrition: National School Lunch Programs (NSLP)	\$ 800,000	\$ 800,000	07/01/25-06/30/26	State & Federal	E	To provide reimbursement for two nutritious meals free of charge during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility.	
Classified School Employee	\$ 948,426	\$ 2,880,000	\$ 3,828,426	07/01/24-06/30/26	State	E	To provide tuition reimbursement for Classified employees who are in a teacher credentialing program.
Classified School Employee Professional Development	\$ 124,417	\$ -	\$ 124,417	07/01/23-06/30/26	State	E	To provide funding for any purpose described in Section 45391 of the Education Code, with first priority being professional development for the implementation of school safety plans, as set forth in Article 5.
Commission on Teacher Credentialing	\$ 265	\$ 18,577	\$ 18,842	07/01/25-06/30/26	State	E	OCDE receives allocation based on the tracking and reporting of the number of OC teachers who are taking courses to be credentialed or certified.

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Cost of Care Plus Rate	\$ 3,664,334	\$ 3,664,334	07/01/25-06/30/26	State	E	All providers will receive a monthly per child "Cost of Care Plus Rate" based on region. The licensed family child care home providers and centers in the southern region will receive \$160 per child; license-exempt Family, Friend, and Neighbor (FFN) child care providers will receive \$112 per child.	
Dispute Resolution	\$ 20,411	\$ 20,411	07/01/25-06/30/26	Federal	E	To provide funding for Dispute Resolution for students/families with special needs.	
Early Education Teacher Development (EETDG)	\$ 2,194,660	\$ 2,194,660	07/01/25-06/30/26	State	E	One-time funding to increase the number of highly qualified teachers available to serve in CDP and TK, including increasing the number of credentialed teachers meeting the requirements defined in Ed. Code 48000(g). A majority of the funding is allocated to pay stipends to participants enrolling in courses to receive their credential.	
Education Innovation & Research (EIR)	\$ 992,341	\$ 992,341	07/01/25-06/30/26	Federal	E	To develop an ecosystem of supports promoting equity and inclusion in computer science for high school women and Latino students.	
Educator Effectiveness Block **	\$ 282,281	\$ -	\$ 282,281	07/01/21-06/30/26	State	E	One-time funding provided to COEs to provide professional learning for teachers, administrators, paraprofessionals, and classified staff to promote educator equity, quality, and effectiveness.
Educator Workforce Investment (EWIIG)(ELAP)	\$ 683,318	\$ 683,318	07/01/25-06/30/26	State	E	To deliver professional learning for teachers and paraprofessionals statewide to implement effective language acquisition programs for English learner (EL) students. These programs may include integrated language development within and across content areas, building capacity to implement the EL Roadmap adopted by the State Board of Education in July 2017 and bilingual and biliterate proficiency under the Educator Workforce Investment (EWIIG): Effective Language Acquisition Programs (ELAP).	
Ethnic Studies	\$ 18,589	\$ -	\$ 18,589	07/01/22-06/30/26	State	E	To provide funding to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the ethnic studies model curriculum adopted pursuant to Section 51226.7 of the Education Code as a guide. LEAs serving pupils in grades 9-12 are eligible for funding.
Every Student Succeeds Act Comprehensive Support and Improvement County Office-Plan Development, Implementation & Plan Approval	\$ 335,884	\$ 335,884	07/01/25-06/30/26	Federal	E	To provide funding for County Offices to provide services to districts who have 2 consecutive years in differentiated assistance. Assist with their Site CSI Plan Development and implementation of their CSI Plan, and for the purposes of review and approval of CSI Plans through the CSI prompts in the Local Control and Accountability Plan (LCAP).	

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Every Student Succeeds Act Comprehensive Support and Improvement LEA (CSI LEA)	\$ 1,888,474	\$ 1,888,474	07/01/25-06/30/26	Federal	E	To provide funding for OCDE schools identified as requiring support consistent with the California State Plan for the Every Student Succeeds Act.		
Expanded Learning Opportunities Program (ELO-P) System of Support for Expanded Learning (SSEL)	\$ 239,223	\$ 239,223	07/01/25-06/30/26	State	E	Provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade.		
Federal Alternative Payment Program	\$ 3,292,506	\$ 3,292,506	07/01/25-06/30/26	Federal	E	To provide funding to childcare providers for low-income families.		
Federal Preschool	\$ 206,405	\$ 206,405	07/01/25-06/30/26	Federal	E	To provide services to children ages 3-5 with disabilities.		
Foster Youth Services Countywide Programs	\$ 1,481,293	\$ 1,481,293	07/01/25-06/30/26	State	E	To provide countywide coordination services for foster youth services.		
General Alternative Payment Program	\$ 79,304,690	\$ 79,304,690	07/01/25-06/30/26	State	E	To provide funding to childcare providers for low-income families.		
Golden State Pathways (GSPP)	\$ 1,238,741	\$ -	\$ 1,238,741	04/02/24-06/30/26	State	E	To provide funding to promote pathways in technology, health care, education, climate-related fields, and other high-wage, high-skill, and high-growth industries.	
IDEA Local Assistance Part B	\$ 9,393,464	\$ 9,393,464	07/01/25-06/30/26	Federal	E	To provide Federal funding for services to students ages 3-22 with disabilities.		
Inclusive Early Education Expansion Program (IEEEP)	\$ 813,484	\$ 813,484	07/01/25-06/30/26	State	E	To provide individualized and necessary supports to enable children with disabilities to meet high expectations within the ELC settings.		
K16 Collaborative Program	\$ 5,687,189	\$ 5,687,189	07/01/24-06/30/26	State	E	OCDE will lead a collaborative of K-12 and college/university partners to successfully develop and implement articulated occupational pathways.		
Learning Recovery Emergency	\$ 3,813,518	\$ -	\$ 3,813,518	07/01/22-06/30/28	State	E	To provide funding for learning recovery initiatives through the 2027-28 school year that, at minimum, support academic learning recovery, and staff and pupil social and emotional well-being.	
Literacy Coaches and Reading Specialists	\$ 705,873	\$ -	\$ 705,873	09/01/22-06/30/27	State	E	Funding for eligible LEAs to develop school literacy programs, employ and train literacy coaches and reading and literacy specialists, and develop and implement interventions for pupils in need of targeted literacy support.	

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Literacy Screening Professional Development	\$ 1,948	\$ -	\$ 1,948	01/01/25-06/30/26	State	E	Funding to support training for educators to administer literacy screenings to students in grades K-2 to assess risk of reading difficulties using approved screening instruments, as identified by the SBE to EC 53008.
Local Control Funding Formula Equity Multiplier	\$ 7,061,308	\$ 3,616,290	\$ 10,677,598	07/01/23-06/30/26	State	E	To provide a separate source of funding allocated outside of the LCFF entitlement funds to districts with qualifying schools to support students. For a school to be eligible for funding, it must have a non-stability rate of greater than 25% with more than 70% of the students identified as socioeconomically disadvantaged as determined using the stability rate data. Funding for LEAs for allocation to school sites to provide evidence-based services and supports for students.
Local Planning Council	\$ 167,090	\$ 167,090	\$ 167,090	07/01/25-06/30/26	State & Federal	E	To provide funds to coordinate child care needs within Orange County.
Lottery Funding	\$ 14,593,635	\$ 818,817	\$ 15,412,452	07/01/25-06/30/26	State	E	Both unrestricted and restricted funds from state lottery based on OCDE student program attendance.
Mandated Costs	\$ 9,832,071	\$ 868,185	\$ 10,700,256	07/01/25-06/30/26	State	E	To provide funding for services that are mandated by the state.
McKinney-Vento	\$ 303,087	\$ 303,087	\$ 303,087	07/01/25-06/30/26	Federal	E	To provide funds for any schools within Orange County that need assistance under the McKinney-Vento Homeless Education Assistance Act.
Model Curriculum Project Supplemental	\$ 6,188,333	\$ -	\$ 6,188,333	07/01/22-06/30/26	State	E	To provide funds to assist educators in teaching about history and cultural curriculum, and carry out an extensive statewide process of educator and community partnerships.
Multi-Tiered Support System (MTSS)	\$ 11,977,050	\$ 5,000,000	\$ 16,977,050	07/01/22-06/30/26	State	E	Develop an evidence-based curriculum for schools to enhance the ability of educators to utilize strategies that are culturally relevant, responsive and appropriate for understanding and addressing classroom/school behaviors that undermine or disrupt the learning environment. Prepare, pilot and implement the program.
Orange County School Threat Assessment & Response (STOP ACT #2)	\$ 269,130	\$ 269,130	\$ 269,130	07/01/25-06/30/26	Federal	E	Develop and implement threat assessment and/or intervention teams and/or operate technology solutions such as anonymous reporting systems for threats of school violence, including mobile telephone applications, hotlines, and websites. Threat assessment and/or intervention teams must coordinate with law enforcement agencies and school personnel.

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Orange County School Threat Assessment & Response (STOP ACT #3)	\$ 403,724	\$ 403,724	07/01/25-06/30/26	Federal	E	Develop and implement threat assessment and/or intervention teams and/or operate technology solutions such as anonymous reporting systems for threats of school violence, including mobile telephone applications, hotlines, and websites. Threat assessment and/or intervention teams must coordinate with law enforcement agencies and school personnel.	
Part C, Early Education (Federal Revenue)	\$ 401,107	\$ 401,107	07/01/25-06/30/26	Federal	E	To provide coordinated services for preschool age children.	
Part C, Early Education (State Revenue)	\$ 71,102	\$ 71,102	07/01/25-06/30/26	State	E	To provide coordinated services for preschool age children.	
Preschool Staff Development	\$ 2,151	\$ 2,151	07/01/25-06/30/26	Federal	E	To provide funds for Professional Development for teachers and administrators for preschool students with disabilities.	
Quality Counts California Quality Improvement (QCC)	\$ 945,422	\$ 945,422	07/01/25-06/30/26	Federal	E	Quality Start OC provides professional learning opportunities to teachers, including coaching for administrators and teachers. Services include program validations, assessments and rating, technical assistance, and community practices.	
Quality Rating Information System (CSPP QRIS)	\$ 2,865,840	\$ 2,865,840	07/01/25-06/30/26	State	E	To support Early Learning Child Development contracted early learning and care programs, and increase the number of low income children in high quality state preschool and early migrant programs.	
Reversing Opioid Overdose	\$ 402,697	\$ -	\$ 402,697	07/01/25-06/30/26	State	E	OCDE receives allocation based on the number of qualifying school sites (sites with grade level 6th or above) and their respective enrollment. Funds used to purchase and maintain a sufficient stock of emergency opioid antagonists for school sites.
SB 140 Administrative Support Allocation	\$ 50,000	\$ 50,000	07/01/25-06/30/26	State	E	To support activities including dues deduction, subsidized provider report, and any additional data collection related to Child Care Providers United data request.	
Science, Technology, Engineering, Arts, and Mathematics (STEAM)	\$ 115,000	\$ 115,000	07/01/25-06/30/26	State & Federal	E	STEM Hub will identify the skills needed to ensure capacity building which will include, facilitation, trainer and coaching skills, and knowledge of Next Generation Science Standards.	
State Mental Health	\$ 361,389	\$ 361,389	07/01/25-06/30/26	State	E	Funds for mental health services specifically for students with disabilities identified in their IEP.	

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Student Support and Enrichment Block (SSEBG)	\$ 6,988,918	\$ 4,065,060	\$ 11,053,978	07/01/23-06/30/26	State	E	Provides additional funding to COE's with Alternative Education Grant ADA to use for student support and enrichment opportunities. Funding calculated based on amount per unit of Alternative Education Grant ADA.
Student Support and Professional Development Discretionary Block (SSPDBG)	\$ 1,333,166	\$ 1,333,166	\$ 1,333,166	07/01/25-06/30/26	State	E	To provide funds to COE's for discretionary purposes, to use to address rising costs and fund specified state priorities. Funding allocated on the basis of an equal amount per unit of average daily attendance for transitional kindergarten, kindergarten, and grades 1 to 12, as those numbers were reported as of the second principal apportionment.
Systems of Support for Expanded Learning	\$ 257,835	\$ 257,835	\$ 257,835	07/01/25-06/30/26	State & Federal	E	Provides technical assistance to all After School Education and Safety, 21st Century Community Learning Centers.
Title I Part A	\$ 4,364,338	\$ 4,364,338	\$ 4,364,338	07/01/24-06/30/26	Federal	E	Serving homeless youth students between ages 5-17 in group homes.
Title I, Part D, Delinquent	\$ 1,012,688	\$ 1,012,688	\$ 1,012,688	07/01/24-06/30/26	Federal	E	Serving students who are neglected, delinquent, or at-risk between the ages of 5-17 and connected with the Juvenile justice system.
Title II - Teacher Quality, Part A	\$ 101,604	\$ 101,604	\$ 101,604	07/01/24-06/30/26	Federal	E	To increase academic achievement of all students by improving teacher and principal quality.
Title III, LEP - Part A	\$ 4,684	\$ 4,684	\$ 4,684	07/01/24-06/30/26	Federal	E	To provide supplementary programs and services to eligible immigrant students. Funds are to assist immigrant students to achieve grade level and graduation standards.
Title III, LEP - Part A	\$ 70,107	\$ 70,107	\$ 70,107	07/01/25-06/30/26	Federal	E	To ensure that English learners attain English Language proficiency.
Title IV, Part A	\$ 269,063	\$ 269,063	\$ 269,063	07/01/24-06/30/26	Federal	E	To increase the capacity of LEAs to meet the goals of the ESSA by providing all students with access to a well-rounded education, improving school conditions for student learning, and improving use of technology in order to improve the academic achievement and digital literacy of all students.
D T obacco Use Prevention Education - Admin. CTALF Prop 99 (TUPE)	\$ 52,487	\$ 52,487	\$ 52,487	07/01/25-06/30/26	State	E	To provide leadership, training, administrative oversight, and technical assistance to LEAs for planning and implementing TUPE Programs.
D T obacco Use Prevention Education - Admin. CTAT Prop 56 (TUPE)	\$ 55,613	\$ 55,613	\$ 55,613	07/01/25-06/30/26	State	E	Goal is to continue to provide leadership, training, and technical assistance to school districts in planning and implementing TUPE Programs.

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Tobacco-Use Prevention Education Capacity Building Provider (TUPE)	\$ 2,263,211	\$ 2,263,211		07/01/25-06/30/26	State	E	To create statewide systems that build the capacity of Education in delivering high quality TUPE programming across California districts and schools. Deliverables include creating a statewide level collaborative of COE leaders, establishing regional professional learning networks, create online professional training opportunities and create a website for TUPE leaders to access resources.
Tobacco-Use Prevention Education Tier 2 (TUPE)	\$ 1,257,689	\$ 1,257,689		07/01/25-06/30/26	State	E	The purpose of the TUPE program is to reduce youth Tobacco use by helping young people make healthful tobacco-related decisions through tobacco-specific, research-validated educational instruction and activities that build knowledge as well as social skills and youth development. Collaboration with community-based tobacco control programs is an integral part of program planning. The school, parents, and the larger community must be involved in the program so that students will be aware of a cohesive effort and concern for their health and, consequently, their ability to succeed in school.
Universal Pre-Kindergarten Mixed Delivery Planning 2.0	\$ 1,245,856	\$ 1,245,856		07/01/22-06/30/26	State	E	Plan for the provision of high-quality Universal Pre-Kindergarten (UPK) options for three- and four-year-old children, through a mixed-delivery system that ensures access to high-quality full- and part-day learning experiences, coordinated services, and referrals for families to access health and social-emotional support services.
Universal Pre-Kindergarten Planning & Capacity	\$ 293,307	\$ 131,152	\$ 424,459	07/02/23-06/30/26	State	E	To provide support and build capacity across LEAs in the county to implement UPK.
Workforce Pathways	\$ 763,857	\$ 763,857		07/01/25-06/30/26	State & Federal	E	Salary/Retention Incentive Program, providing staff retention and subsidized center based programs.

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CONTRACTS							
Bill and Melinda Gates Foundation	\$ 192,766	\$ 192,766	192,766	08/21/24-12/31/25	Local	C	To provide funding to support math instructional materials adoption work in Orange County through the Orange County Math Leads Collaborative (OCMLC) network.
California Apprenticeship Initiative New and Innovative Program	\$ 470,216	\$ 470,216	470,216	07/01/25-06/30/26	Local	C	To establish a Teacher Assistant, Print Shop Tech., Medical Assistant, Computer User Support Specialist, and CAD Tech. apprenticeship program that will register 105 apprentices with the Division of Apprenticeship Standards during the program term targeting the Education and Social Services and other sectors in the Orange County region.
California Apprenticeship Initiative New and Innovative Program 2.0	\$ 350,383	\$ 350,383	350,383	07/01/25-06/30/26	State	C	To establish the OC LEADS apprenticeship program that will register 100 apprentices with the Division of Apprenticeship Standards during the funding term targeting the Multiple sectors (1. Agriculture & Natural Resources; 2. Arts, Media, & Entertainment; 3. Fashion & Interior Design; 4. Hospitality, Tourism, & Recreation; 5. Marketing, Sales, & Service; 6. Public Services; and 7. Transportation) in the Orange County region.
California Community School Partnership Program - Regional Technical Assistance School Partnership	\$ 592,846	\$ 592,846	592,846	07/01/25-06/30/26	Local	C	To provide technical assistance to community schools such as to mitigate the academic and social impacts that affect local communities, improve school responsiveness to student and family needs, and organize school and community resources to address barriers in learning.
California Mathematics, Sciences, and Computer Science Professional Learning (CAL-NSCS)	\$ 150,427	\$ 150,427	150,427	07/01/25-06/30/26	Local	C	To provide funding to support professional learning and support family engagement in mathematics, science, and computer science for pupils in grades four through twelve.
California Preschool Instructional Network (CPIN)	\$ 446,348	\$ 446,348	446,348	07/01/25-06/30/26	Federal	C	Contract with Sacramento COE to provide professional development and technical assistance to preschool teachers and administrators to ensure preschool children are ready for school.
Comprehensive Literacy School Development (CLSD)	\$ 291,299	\$ 291,299	291,299	09/01/23-09/30/25	Local	C	To support an early childhood education program that promotes literacy-rich environments.
Direct Support Professional Training	\$ 40,762	\$ 805,156	845,918	07/01/25-06/30/26	State	C	Contract with California Department of Education to certify those working with developmentally disabled adults through local regional centers.
Discovery Research PreK-12 Project Coast (DRPK-12)	\$ 381,515	\$ 381,515	381,515	07/01/25-06/30/26	Local	C	To provide funding to develop and pilot an environmental engineering education program for an Earth Systems Science course that is focused on coastal change and erosion.

Orange County Department of Education
 List of Entitlements, Contracts and Grants
 First Interim
 2025-2026

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Educational Support for Foster Youth	\$ 639,571	\$ 639,571	\$ 639,571	07/01/25-06/30/26	Federal	C	Contract with OC Social Services to provide educational support for the foster youth population throughout Orange County. The program goal is to increase school stability and support transitions, strengthen the resolve and ability of Foster Youth to participate in early childhood education, complete elementary and secondary education requirements, obtain a high school diploma, and develop educational or vocational goals beyond high school. The funding in this contract is contingent upon receiving Foster Youth Services funding from the State.
Friday Night Live	\$ 875,000	\$ 875,000	\$ 875,000	07/01/25-06/30/26	Federal	C	Contract with OC Health Care Agency to provide advisor stipends to districts that are paid directly to each chapter advisor by their district office. Program provides Alcohol and Other Drug Prevention Services: actively recruit and support youth participation in prevention services, and maintain required documentation (record of procedures, copies of literature, descriptions of measures taken). Orange County Friday Night Live Partnership staff provide assistance and support for chapter development and campaign/project/activity implementation.
Global Impact	\$ 15,000	\$ 15,000	\$ 15,000	07/01/25-06/30/26	Local	C	To provide funding to support the development and implementation of a Community of Practice focused on improving outcomes for multilingual learners in California. This includes collaboration with community groups that directly engage students, families, and educators, as well as organizations that provide professional learning for teachers, school district personnel, and education system leaders. The contract aligns with the academic focus and superintendent support objectives outlined in the 5-3-1 Strategic Plan, helping to advance equitable and effective educational practices across the state.
Golden State Pathways Regional Technical Assistance (GSPP)	\$ 35,000	\$ 35,000	\$ 35,000	07/01/25-06/30/26	Local	C	To provide funding to support the development and implementation of a Community of Practice focused on improving outcomes for multilingual learners in California. This includes collaboration with community groups that directly engage students, families, and educators, as well as organizations that provide professional learning for teachers, school district personnel, and education system leaders. The contract aligns with the academic focus and superintendent support objectives outlined in the 5-3-1 Strategic Plan, helping to advance equitable and effective educational practices across the state.
Helping Kids Achieve	\$ 86,033	\$ 10,000	\$ 96,033	07/01/24-06/30/26	Local	C	To provide quality school programs that help disadvantaged youth in elementary through high school reach their academic potential.
Innovative Technology Experiences for Students and Teachers - Agents for Inclusive Science Communication (TEST AISci)	\$ 97,441	\$ 97,441	\$ 97,441	07/01/25-02/28/26	Local	C	To provide expertise in inclusive science education to support research on the use of AI chatagents as a tool for inclusive science communication.
Intervention & Regional Capacity Building	\$ 25,450	\$ 96,000	\$ 121,450	09/30/24-06/30/26	Local	C	To provide services for LEAs in support of Title III Technical Assistance for improvement in region 9. OCDE will continue its work with LEAs within the county as it pertains to Title III.

Orange County Department of Education
 List of Entitlements, Contracts and Grants
 First Interim
 2025-2026

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
K12 Strong Workforce Coordinator	\$ 23,992	\$ 169,000	\$ 192,992	07/01/24-06/30/26	State	C	Contract with Rancho Santiago Community College District to implement regional technical assistance structure to assist teachers and industry partners in implementing high-quality CTE programs.
K12 Strong Workforce Program	\$ 3,692,975	\$ 3,692,975	\$ 3,692,975	07/01/25-06/30/26	State	C	Contract with Rancho Santiago Community College District to create, support and/or expand high-quality career technical education programs at the K12 level and K-12 to community college pathway improvement projects that connect to in-demand high-wage occupations in the region.
Kaiser Community Health Wellness Initiative	\$ 248,205	\$ 225,000	\$ 473,205	07/01/24-06/30/26	Local	C	Guide schools in at least 8 Orange County districts in completing the Thriving Schools Integrated Assessment Cultivating Staff Well-Being topic area, developing an action plan, and implementing at least two social-emotional health practices and/or policies that cultivate staff well-being.
Mental Health Student Services Act (MHSSA)	\$ 1,229,920	\$ 1,229,920	\$ 1,229,920	07/01/22-05/01/26	Local	C	Program helps prevent mental illnesses from becoming severe and disabling by expanding prevention and early intervention services to more districts, and by improving coordination of existing mental health services across the behavioral health and educational systems.
Mental Health Student Services Act (MHSSA) Round 4 Category 1: Marginalized & Vulnerable Youth	\$ 200,000	\$ 200,000	\$ 200,000	07/01/25-06/30/26	Local	C	To provide support, including peer support and student mentoring services, to marginalized and vulnerable student populations such as foster youth, juvenile justice involved youth, and youth who are not traditionally thought to be at risk.
Mental Health Student Services Act (MHSSA) Round 4 Category 4: Other Priorities	\$ 150,000	\$ 150,000	\$ 150,000	07/01/25-06/30/26	Local	C	Empower students and educators with relevant, science-based knowledge and skills to manage technology use through immersive virtual reality (VR)-based experiences for stress management and self-regulation.
Project Sunshine	\$ 1,750,101	\$ 190,000	\$ 1,940,101	07/01/24-06/30/26	Local	C	Provides a three-year learning acceleration plan focused on developing instructional strategies and pedagogy for math instruction in Orange County.
School Linked Partnerships & Capacity	\$ 6,267,462	\$ 2,559,287	\$ 8,826,749	07/01/24-06/30/26	Local	C	To maintain effective communication with Grant Administrators, lead Local Educational Agencies (LEAs) by fostering participation, establishing MOUs, distributing funds, and ensuring accountability through surveys and regular communication. Additionally, to provide training and technical assistance to LEAs, supporting implementation plans aligned with DHCS guidelines and enhancing Medi-Cal enrollment, service delivery, and infrastructure capacity.
Special Education Audiologist	\$ 71,837	\$ 109,980	\$ 181,817	07/01/25-06/30/26	Local	C	OCDE Audiologists assess student hearing abilities, evaluate and interpret the range and degree of impairment, report results of assessments, and auditory skill development.

Orange County Department of Education
List of Entitlements, Contracts and Grants
First Interim
2025-2026

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Special Education Fairview	\$ 268,471	\$ -	\$ 268,471	07/01/25-06/30/26	Local	C	To provide special education IEP representation at the IEP team meeting for each pupil prior to enrollment in a community education program.
Special Education Parent Infant Education Support (PIES)	\$ 377,722	\$ 377,722	\$ 377,722	07/01/25-06/30/26	Local	C	To provide early intervention services to infants, ranging from birth to three years of age, with hearing impairments.
Student Behavioral Health Incentive Program (SBHIP)	\$ 2,326,318	\$ -	\$ 2,326,318	07/01/24-06/30/26	Local	C	To provide behavioral health screenings and referrals, IT enhancements for behavioral health services, technical assistance support for contracts, and building stronger partnerships to increase access to Medi-Cal services. \$8 million to 29 OC Districts.
Truancy Response Program	\$ 440,670	\$ 440,670	\$ 440,670	07/01/25-06/30/26	State	C	OCDE will collaborate with the Boys & Girls Clubs of Garden Grove who have contracted with the County of Orange District Attorney/Public Administrator for Truancy Response Program Services. OCDE will extend the services provided by the Boys & Girls Clubs of Garden Grove through December 2024. Truancy Response Program (TRP) focuses on family education, support and resources to reduce truancy.
Youth Substance Use Prevention Services	\$ 700,000	\$ 700,000	\$ 700,000	07/01/25-06/30/26	Federal	C	Working with OC Health Care Agency to educate at risk youth of the dangers of drug and alcohol use and its impact on behavioral health.
GRANTS							
Career Technical Education Incentive (CTEIG)	\$ 2,400,893	\$ 2,400,893	\$ 2,400,893	07/01/25-06/30/26	State	G	Collaborate with industry partners to create meaningful Work Based Learning opportunities for students. The Coordinator works with OCDE's Career Education Office and administrators to manage the CTE Incentive.

New Funding Received after 2025-2026 Adopted Budget on 6/18/2025

*  Board approved plan required
**  Required plan was already Board approved
***  Board approved annual report required

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ORANGE COUNTY DOE
Object Code/Pseudo Summary Report

Subfund: 0101 GENERAL FUND

As of: 11/30/2025

Object	Description	FIRST INTERIM ADOPTED BUDGET -			Enc	Actual
		To Date	-	To Date		
4399	HOLDING					
0110006	LRN RCVRY EMRGCY BLCK	0.00	18,142.00	0.00	0.00	18,142.00
0110007	EQUITY MULTIPLIER-ACCESS CC/SI	7,360.00	19,316.00	0.00	0.00	19,316.00
0110008	EQUITY MULTIPLIER-ACCESS CC/HS	0.00	2,215.00	0.00	0.00	2,215.00
0110020	CCSPP3 CA COMM SCL PRTN PRG/SI	0.00	8,889.00	0.00	0.00	8,889.00
0110021	CCSPP3 CA COMM SCL PRTN PRG/SA	0.00	1,777.00	0.00	0.00	1,777.00
0110025	LRN RCVRY EMRGCY BLCK	0.00	11,512.00	0.00	0.00	11,512.00
0110029	CAL-MSCS MATH,SCI,COMP SCI/SI	0.00	1,483.00	0.00	0.00	1,483.00
0110109	MAA 25/26 / OGA	42,156.00	42,156.00	0.00	0.00	42,156.00
0110110	MAA 25/26 / OGA	19,788.00	19,788.00	0.00	0.00	19,788.00
0110118	CA APPRENT C INTV NEW & INNV/S	0.00	393.00	0.00	0.00	393.00
0110120	ARTS MUSIC INST MTRL ACCESS/SI	0.00	1,968.00	0.00	0.00	1,968.00
0110121	ARTS MUSIC INST MTRL SPEC ED/S	0.00	5,075.00	0.00	0.00	5,075.00
0110123	DISCOVERY RESEARCH PK-12/SI	0.00	1,118.00	0.00	0.00	1,118.00
0110126	QCC QUALITY IMPROVEMENT GRT/SI	0.00	27,290.00	0.00	0.00	27,290.00
0110135	MHSSA C4: OTHER PRIORITIES/SI	0.00	58,437.00	0.00	0.00	58,437.00
011814	COURIER SERVICE-JPA/PLANT MAIN	11,577.00	11,577.00	0.00	0.00	11,577.00
012114	CTYWD FSTR YTH SRV/SUP INST	0.00	284,410.00	0.00	0.00	284,410.00
012233	TUPE - CENTRAL OFFICE/SUP INST	0.00	3,012.00	0.00	0.00	3,012.00
012484	ACCESS - TITLE I / GUIDANCE	0.00	12,306.00	0.00	0.00	12,306.00
012681	ACCESS - TITLE I / INSTR	0.00	26,760.00	0.00	0.00	26,760.00
012682	ACCESS-TITLE I GRP HOME/INSTR	0.00	3,318.00	0.00	0.00	3,318.00
012683	ACCESS - TITLE I / SUP INSTR	0.00	2,550.00	0.00	0.00	2,550.00
012684	ACCESS-TITLE I GRP HOME/SP INSTR	0.00	5,024.00	0.00	0.00	5,024.00
013004	CAFETERIA-REIM./FOOD SERVICES	0.00	33,628.00	0.00	0.00	33,628.00
013304	FEDERAL PRESCHL/INST STAFF DEV	0.00	2,323.00	0.00	0.00	2,323.00
013327	EISSISEED SVCS - INST SUPR	0.00	2,545.00	0.00	0.00	2,545.00
013877	CATERING/FOOD SERVICE	16,041.00	16,041.00	0.00	0.00	16,041.00
014159	FEDERAL PRESCHOOL GRANT/SE	0.00	262.00	0.00	0.00	262.00
014161	PRESCHOOL LOCAL ENTITLMNT/SE	0.00	1,422.00	0.00	0.00	1,422.00
014522	ITINERANT SERVICES/INSTRUCTION	6,815.00	15,687.00	0.00	0.00	15,687.00
014812	ED.OF HOMELESS CHLD PROGRAM/SI	0.00	7,552.00	0.00	0.00	7,552.00
014862	COMM ON TCH CRDNTL/SI	0.00	364.00	0.00	0.00	364.00
015511	SPEC. ED SRV PART C/SUP INSTR	0.00	3,207.00	0.00	0.00	3,207.00
015515	SPECIAL SCH ADMIN./SUP INSTR	247,691.00	1,251,906.00	0.00	0.00	1,251,906.00
160	IDEA B LOCAL ASSISTANCE/INSTR	0.00	19,060.00	0.00	0.00	19,060.00
015547	LOCAL ASSISTANCE/INSTR	0.00	30,122.00	0.00	0.00	30,122.00
015638	NOC REGIONALIZED SERV/ADMIN	0.00	27,192.00	0.00	0.00	27,192.00
015664	NOC EARLY START C LA/SE SPC CL	1,576.00	4,182.00	0.00	0.00	4,182.00
015678	ITINERANT SERVICES/SUP INSTR	7,502.00	17,751.00	0.00	0.00	17,751.00

ORANGE COUNTY DOE

Object Code/Pseudo Summary Report

Subfund: 0101 GENERAL FUND

As of: 11/30/2025

Object	Description	FIRST INTERIM ADOPTED BUDGET -			Enc	Actual	To Date	=	Balance	% Used
		To Date	-	To Date						
015728	NOC EARLY START C LA/SI	0.00	5,292.00	0.00	0.00	0.00	0.00	0.00	5,292.00	0 %
015921	SPEC LOCAL ASSIST/SUP INSTR	0.00	3,527.00	0.00	0.00	0.00	0.00	0.00	3,527.00	0 %
016151	TITLE III-LEP/INST	0.00	6,534.00	0.00	0.00	0.00	0.00	0.00	6,534.00	0 %
016224	CERT & CLASS HOLDING ACCT	369,968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
016725	FRIDAY NIGHT LIVE CHCA/SI	0.00	203,883.00	0.00	0.00	0.00	0.00	0.00	203,883.00	0 %
016784	EDUCATION SUPRT DEPNDT YTH/SI	0.00	7,954.00	0.00	0.00	0.00	0.00	0.00	7,954.00	0 %
016863	ACCESS-TITLE I GRP HOME/JSD	0.00	28,457.00	0.00	0.00	0.00	0.00	0.00	28,457.00	0 %
016932	ITINERANT SERVICES/HEALTH	7,256.00	15,001.00	0.00	0.00	0.00	0.00	0.00	15,001.00	0 %
017100	INTRVNNT & REG CAPACITY BLG/SI	0.00	4,658.00	0.00	0.00	0.00	0.00	0.00	4,658.00	0 %
017204	LDNG YTH AWAY FR NEG CHOC/SI	0.00	80,177.00	0.00	0.00	0.00	0.00	0.00	80,177.00	0 %
017503	ACCESS CS AU/05/INSTRUCTION	464,245.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
017543	TRANSPORTATION/PUPIL TRANS	0.00	5,417.00	0.00	0.00	0.00	0.00	0.00	5,417.00	0 %
017954	CTE INCENTIVE GRANT CTEp/SI	0.00	15,064.00	0.00	0.00	0.00	0.00	0.00	15,064.00	0 %
017969	CTE INCENTIVE GRANT ACCESS/SI	0.00	2,610.00	0.00	0.00	0.00	0.00	0.00	2,610.00	0 %
017970	CTE INCENTIVE GRANT SP ED/SI	0.00	9,038.00	0.00	0.00	0.00	0.00	0.00	9,038.00	0 %
018289	LCAP CHARTER/HEALTH	5,447.00	5,447.00	0.00	0.00	0.00	0.00	0.00	5,447.00	0 %
018313	ITINERANT SERVICES DHH/INSTRCTN	7,911.00	15,573.00	0.00	0.00	0.00	0.00	0.00	15,573.00	0 %
018314	ITINERANT SERVICESMBLT/INSTRCTN	5,588.00	11,184.00	0.00	0.00	0.00	0.00	0.00	11,184.00	0 %
018335	ITINERANT SERVICES VIS IMP/INST	6,939.00	20,338.00	0.00	0.00	0.00	0.00	0.00	20,338.00	0 %
018362	INDIR SVC HOMELESS YOUTH/OI	0.00	1,044.00	0.00	0.00	0.00	0.00	0.00	1,044.00	0 %
018364	OTHR NEGLECT/DELINQUENT SRV/I	0.00	1,461.00	0.00	0.00	0.00	0.00	0.00	1,461.00	0 %
018416	CLASSIFIED SCHL EMPLOYEE GRTH#2/SI	2,577.00	10,909.00	0.00	0.00	0.00	0.00	0.00	10,909.00	0 %
018475	TUPE CENTRAL OFFICE PROP 56/SI	0.00	3,068.00	0.00	0.00	0.00	0.00	0.00	3,068.00	0 %
018694	ACESS-TITLEI/PARENT ENG LEA/SI	0.00	23,953.00	0.00	0.00	0.00	0.00	0.00	23,953.00	0 %
018770	CPIN NETWORK/SI	0.00	3,961.00	0.00	0.00	0.00	0.00	0.00	3,961.00	0 %
018802	COUNTY BOARD OF	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0 %
018868	MENTAL HEALTH STDTNT SRVC ACT/S	0.00	31,276.00	0.00	0.00	0.00	0.00	0.00	31,276.00	0 %
018888	K12 PATHWAY COORDINATOR/SI	1,616.00	4,948.00	0.00	0.00	0.00	0.00	0.00	4,948.00	0 %
018976	DIRECT SUPPORT PROFFSNL TRNSI	0.00	6,946.00	0.00	0.00	0.00	0.00	0.00	6,946.00	0 %
018979	EIR EDUC INNOVATN&RESEARCH/SI	0.00	6,972.00	0.00	0.00	0.00	0.00	0.00	6,972.00	0 %
019000	MENTAL HLTH ACCESS STATE6546/A	6,613.00	20,045.00	0.00	0.00	0.00	0.00	0.00	20,045.00	0 %
019079	K12 STRONG WORKFORCE B/SI	2,657.00	11,463.00	0.00	0.00	0.00	0.00	0.00	11,463.00	0 %
019327	ACC-DIRECT SVC HMLSS YOUTH/OI	0.00	9,565.00	0.00	0.00	0.00	0.00	0.00	9,565.00	0 %
019330	ACCESS TITLEI/INSTRUCTION/IN	0.00	12,980.00	0.00	0.00	0.00	0.00	0.00	12,980.00	0 %
019331	ACCS-TI INST LBRY COMM SCL/M	0.00	9,570.00	0.00	0.00	0.00	0.00	0.00	9,570.00	0 %
1019332	ACCS-TI INST LBRY INST SCL/M	0.00	3,554.00	0.00	0.00	0.00	0.00	0.00	3,554.00	0 %
16019496	MTSS A/SUP INST	27,134.00	7,874.00	0.00	0.00	0.00	0.00	0.00	7,874.00	0 %
1019613	COMP LITERACY SCHL DVLP GRNT/S	0.00	3,945.00	0.00	0.00	0.00	0.00	0.00	3,945.00	0 %
019679	REGIONAL K-16 COLLABORATIVE/SI	10,194.00	14,134.00	0.00	0.00	0.00	0.00	0.00	14,134.00	0 %
019716	ESSA CSI-COE PLAN DVLP&IMPRV/S	0.00	3,118.00	0.00	0.00	0.00	0.00	0.00	3,118.00	0 %

ORANGE COUNTY DOE
Object Code/Pseudo Summary Report

Subfund: 0101 GENERAL FUND

As of: 11/30/2025

Object	Description	FIRST INTERIM ADOPTED BUDGET -			Enc	Actual	% Used
		To Date	-	To Date			
019719	ESSA CSI-COE PLAN APPROVAL/SI	0.00	3,139.00	0.00	0.00	3,139.00	0 %
019731	LRN RCVRY EMRGNCY BLCK ACCESS/I	7,884.00	7,884.00	0.00	0.00	7,884.00	0 %
019753	MODEL CURRICULUM PRJ SPL CG/SI	0.00	11,188.00	0.00	0.00	11,188.00	0 %
019756	MODEL CURRICULUM PRISPL HHCS/S	0.00	9,013.00	0.00	0.00	9,013.00	0 %
019759	MODEL CURRICULUM PRISPL VARE/S	0.00	8,926.00	0.00	0.00	8,926.00	0 %
019777	STOP SCHL VIOLENCE PROG GRTZ/S	0.00	1,242.00	0.00	0.00	1,242.00	0 %
019782	PROJECT SUNSHINE/SI	0.00	42,650.00	0.00	0.00	42,650.00	0 %
019797	CCSPP CA CMM SCL PRT PRG:COR/S	0.00	8,686.00	0.00	0.00	8,686.00	0 %
019800	CCSPP R-TAC CA COMM SCL PRTN/S	0.00	27,101.00	0.00	0.00	27,101.00	0 %
019844	STUDENT BHVR HLTH INCNTV PR/SI	0.00	3,933.00	0.00	0.00	3,933.00	0 %
019859	CA APPT INTV NEW&INNOVATIVE/SI	0.00	393.00	0.00	0.00	393.00	0 %
019918	BJA'S STOP SCL VIOLNC PRG#3/SI	0.00	2,483.00	0.00	0.00	2,483.00	0 %
019924	PROP28 ARTS&MUSIC SCHL JCS/IN	480.00	0.00	0.00	0.00	0.00	0 %
019927	PROP28 ARTS&MUSIC SCHL CS/IN	2,361.00	0.00	0.00	0.00	0.00	0 %
019930	PROP28 ARTS&MUSIC SCHL OCCS/IN	560.00	0.00	0.00	0.00	0.00	0 %
019936	PROP28 ARTS&MUSIC SCHL SPED/SE	600.00	0.00	0.00	0.00	0.00	0 %
019941	IMPACT LEGACY/SI	0.00	11,340.00	0.00	0.00	11,340.00	0 %
019957	DIF ASST PROJECT SUNSHINE/SI	0.00	17,039.00	0.00	0.00	17,039.00	0 %
019965	EQUITY MULTIPLIER-ACCESS JUV/I	0.00	6,712.00	0.00	0.00	6,712.00	0 %
019968	EQUITY MULTIPLIER-ACCESS CC/IN	197,262.00	445,600.00	0.00	0.00	445,600.00	0 %
019989	SPED LRN RECVRY EMRGNCY BLCK/I	0.00	12,971.00	0.00	0.00	12,971.00	0 %
019995	SPED LRN RECVRY EMRGNCY	0.00	12,971.00	0.00	0.00	12,971.00	0 %
4399	HOLDING ACCOUNT/CONTINGENCY	1,487,798.00	3,365,971.00	0.00	0.00	3,365,971.00	0 %
		Total for: 4300	1,487,798.00	3,365,971.00	0.00	0.00	3,365,971.00 0 %
		Total for: 4000	1,487,798.00	3,365,971.00	0.00	0.00	3,365,971.00 0 %

B 162

Orange County Department of Education
Orange County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

30 10306 0000000
Form CASH
G818A9RXA6(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			542,025,070.75	503,585,889.45	487,901,631.49	488,117,461.12	486,812,148.98	515,681,094.58	541,789,919.06	536,258,760.47
B. RECEIPTS										
LCFF Sources			3,867,042.00	1,388,818.00	2,590,009.00	2,499,897.00	2,381,061.61	2,456,075.39	2,381,060.62	2,520,927.93
Principal Apportionment										
Property Taxes			2,818,258.77	47,292.12	2,340,597.92	321,796.41	27,091,102.41	46,203,882.58	15,944,796.57	205,114.26
Miscellaneous Funds					0.00	136,554.00				
Federal Revenue										
158,102.85			455,157.05	2,412,384.98	(479,604.40)	612,446.14	1,188,309.66		249,487.70	562,688.72
Other State Revenue										
3,861,869.61			2,162,803.22	4,416,673.18	3,946,243.42	3,969,096.26	878,655.44		3,961,214.57	5,107,777.81
Other Local Revenue										
7,297,348.91			9,565,088.33	13,353,322.98	11,217,145.21	19,153,180.53	9,654,452.09		21,846,932.19	15,156,164.38
Interfund Transfers In										
890-8929										
All Other Financing Sources										
893-8979										
TOTAL RECEIPTS			18,002,622.14	13,755,712.72	25,112,988.06	15,880,284.42	53,166,988.83	51,862,446.78	30,908,757.90	19,812,766.01
C. DISBURSEMENTS										
1000-1999										
Certificated Salaries			4,461,047.28	6,385,782.30	4,900,436.59	4,893,662.34	4,954,893.99	678,813.91	9,294,175.63	4,992,139.43
Classified Salaries										
2000-2999										
Employee Benefits			19,164.00	6,154,376.28	6,005,584.40	5,887,559.19	6,612,789.10	6,287,619.20	6,635,320.98	6,277,440.14
3000-3999										
Books and Supplies			62,691.93	7,454,960.55	3,791,544.44	8,553,851.13	1,798,938.03	9,512,478.25	5,848,414.63	4,976,195.16
4000-4999										
Services			810,446.85	1,244,065.66	1,166,711.05	1,130,066.91	1,103,061.37	1,474,856.02	2,755,797.83	943,138.66
5000-5999										
Capital Outlay			3,619,308.59	5,244,206.57	2,113,261.82	1,975,613.11	8,007,099.15	5,488,884.68	6,203,244.73	5,389,888.27
6000-6999										
Other Outgo			61,908.00	233,340.16	108,054.68	68,462.92	699,316.18	578,058.53	683,736.43	366,918.44
7000-7499										
			(26,962.04)	26,962.04	0.00	500,000.00	1,121,945.44	1,731,911.71	5,019,226.25	3,185,454.07

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS		9,007,604.61	26,743,693.56	18,085,592.98	23,009,215.60	24,298,043.23	25,753,622.30	36,439,916.49	26,131,174.17	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(4,957,617.00)	(2,040.00)	2,040.00						
Accounts Receivable	9200-9299	(13,323,278.29)	7,929,217.43	3,445,888.81	4,877,008.18	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	1,709.06	0.00	3,315,088.28	8,414.54					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340	65,273.00	(21,291.97)	(63,688.94)	(12,123.84)	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	(18,213,913.23)	7,905,885.46	6,699,328.15	4,873,298.88	0.00	0.00	0.00	0.00
SUBTOTAL										
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	25,957,803.99	6,342,687.03	9,598,598.13	(975,667.47)	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610		2,003,255.00	2,534,248.61	0.00					
Current Loans	9640									
Unearned Revenues	9650	3,262,481.61	2,263,955.55	1,381,186.86	24,352.31	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9660	0.00	(29,220,285.60)	10,599,897.58	13,514,133.60	(951,315.16)	0.00	0.00	0.00	0.00
Nonoperating	9910			(2,265.00)	3,240.00	(975.00)	0.00	0.00	0.00	0.00
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS		0.00	(47,434,198.83)	(2,696,277.12)	(6,811,565.45)	5,823,639.04	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(38,439,181.30)	(15,684,257.96)	215,829.63	(1,305,312.14)	28,868,945.60	26,108,824.48	(5,531,158.59)	(6,318,408.16)
F. ENDING CASH (A + E)			503,585,869.45	487,901,631.49	488,117,461.12	486,812,148.98	515,661,094.58	541,789,919.06	536,258,760.47	529,940,352.31
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		529,940,352.31	540,084,234.38	579,263,221.16	568,073,011.30				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	2,741,140.27	2,593,298.71	2,576,874.10	(164,150.63)	0.00		27,832,054.00	27,832,054.00
Property Taxes	8020-8079	10,176,668.74	45,205,594.22	13,028,311.03	831,357.97			164,214,773.00	164,214,773.00
Miscellaneous Funds	8080-8099	(29,210.89)	(3,744,257.44)	(15,888,858.51)	(4,727,591.61)			(51,652,055.00)	(51,652,055.00)
Federal Revenue	8100-8289	801,884.00	1,020,566.79	343,243.14	8,992,833.37			16,317,500.00	16,317,500.00
Other State Revenue	8300-8399	3,111,215.57	2,581,096.74	4,603,831.96	3,823,730.23			42,424,208.00	42,424,208.00
Other Local Revenue	8600-8799	18,882,180.32	22,326,646.44	18,075,868.65	11,500,155.97			178,028,486.00	178,028,486.00
Interfund Transfers In	8800-8829							0.00	0.00
All Other Financing Sources	8830-8879							0.00	0.00
TOTAL RECEIPTS		35,683,878.01	69,982,935.46	22,739,270.37	20,256,335.30	0.00	0.00	377,164,966.00	377,164,966.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,010,718.97	5,041,720.53	5,418,809.83	6,915,346.20	0.00		62,948,547.00	62,948,547.00
Classified Salaries	2000-2999	6,553,926.20	6,712,549.43	7,186,332.73	15,389,319.34			79,721,981.00	79,721,981.00
Employee Benefits	3000-3999	4,417,530.14	6,680,974.51	4,321,286.05	16,120,599.18			73,539,464.00	73,539,464.00
Books and Supplies	4000-4999	1,485,465.02	2,036,390.22	1,018,593.05	4,860,473.36			20,029,066.00	20,029,066.00
Services	5000-5999	6,210,411.31	8,228,086.32	10,412,352.13	40,103,406.32			102,995,763.00	102,995,763.00
Capital Outlay	6000-6999	928,778.39	730,280.65	1,851,167.72	4,529,666.90			10,839,689.00	10,839,689.00
Other Outgo	7000-7499	933,165.91	1,373,947.02	3,720,938.72	24,516,684.91			42,103,274.00	42,103,274.00
Interfund Transfers Out	7500-7629				0.00	2,320,319.00		2,320,319.00	
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		25,539,965.94	30,803,948.68	33,929,480.23	114,755,815.21	0.00	0.00	394,498,103.00	394,498,103.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								(4,957,617.00)
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00				2,928,836.13
Due From Other Funds	9310								3,325,211.88
Stores	9320								0.00
Prepaid Expenditures	9330								0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00				(31,831.75)
Lease Receivable	9380								0.00
Deferred Outflows of Resources	9490								0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,264,599.26
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00				40,923,521.68
Due To Other Funds	9610								4,537,503.61
Current Loans	9640								0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00				6,921,976.33
Deferred Inflows of Resources	9680								0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,383,001.62
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00				0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(51,118,402.36)
E. NET INCREASE/DECREASE (B - C + D)		10,143,882.07	39,178,986.78	(11,190,209.36)	(94,499,479.91)	0.00	0.00	(68,451,539.36)	(17,333,137.00)
F. ENDING CASH (A + E)		540,084,234.38	579,263,221.16	568,073,011.30	473,573,531.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								473,573,531.39	

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	394,498,103.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	14,626,557.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	7,039,207.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	540,585.00
4. Other Transfers Out	All	9200	7200-7299	50,709,944.00
5. Interfund Transfers Out	All	9300	7600-7629	2,320,319.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,074,971.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	49,577,201.00
9. Supplemental expenditures made as a result of a Presidential declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				117,262,227.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				262,609,319.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				1,156.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				227,170.69
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)				Total
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)				192,780.51
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)				0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)				192,780.51
B. Required effort (Line A.2 times 90%)				210,798,543.14
C. Current year expenditures (Line I.E and Line II.B)				227,170.69
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)				0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)				MOE Met

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form A1. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

25,097,138.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

191,112,054.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

13.13%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

Entry required

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

18,594,225.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

15,260,692.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,687,559.12
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	628,423.60
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	36,170,899.71
9. Carry-Forward Adjustment (Part IV, Line F)	1,816,288.35
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	37,987,188.06
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	86,324,288.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	131,735,603.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,394,860.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,247,406.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,550,214.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,130,724.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,165,137.88
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	4,721,531.40
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	98,779,776.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	369,049,540.29

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)

9.80%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)

10.29%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)

36,170,899.71

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year	<u>(33,004.12)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.30%) times Part III, Line B19); zero if negative	<u>1,816,288.35</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.30%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.30%) times Part III, Line B19); zero if positive	<u>0.00</u>

D. Preliminary carry-forward adjustment (Line C1 or C2)

1,816,288.35

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward

adjustment is applied to the current year calculation: not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward
adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years: not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward
adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years: not applicable

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

1,816,288.35

Approved
indirect cost
rate: 9.30%

Highest rate
used in any
program: 9.30%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,992,990.00	371,348.00	9.30%
01	3025	1,019,480.00	94,812.00	9.30%
01	3182	1,727,790.00	160,684.00	9.30%
01	3183	307,305.00	28,579.00	9.30%
01	3310	1,428,848.00	132,883.00	9.30%
01	3315	55,443.00	5,156.00	9.30%
01	3327	58,755.00	5,464.00	9.30%
01	3345	2,151.00	200.00	9.30%
01	3385	572,453.00	53,237.00	9.30%
01	3395	20,411.00	1,898.00	9.30%
01	4123	197,295.00	18,349.00	9.30%
01	4201	4,286.00	398.00	9.29%
01	4203	310,311.00	28,859.00	9.30%
01	5035	864,979.00	80,443.00	9.30%
01	5310	976,540.00	90,818.00	9.30%
01	5630	277,298.00	25,789.00	9.30%
01	5810	1,523,509.00	141,686.00	9.30%
01	6010	143,816.00	13,375.00	9.30%
01	6018	4,367,895.00	406,205.00	9.30%
01	6128	286,810.00	26,674.00	9.30%
01	6211	293,292.00	27,276.00	9.30%
01	6266	258,262.00	24,019.00	9.30%
01	6332	387,723.00	36,058.00	9.30%
01	6333	678,517.00	63,102.00	9.30%
01	6355	774,700.00	72,047.00	9.30%
01	6371	147,393.00	13,707.00	9.30%
01	6383	454,000.00	42,219.00	9.30%
01	6387	1,457,269.00	135,525.00	9.30%
01	6388	1,630,498.00	151,635.00	9.30%
01	6500	52,860,460.00	4,916,021.00	9.30%
01	6546	434,935.00	40,449.00	9.30%
01	6680	48,021.00	4,466.00	9.30%
01	6685	50,881.00	4,732.00	9.30%
01	6690	720,572.00	67,013.00	9.30%
01	6695	988,017.00	91,886.00	9.30%
01	6762	1,527,465.00	142,054.00	9.30%
01	6770	295,140.00	27,447.00	9.30%
01	7311	5,000.00	465.00	9.30%

01	7366	1,532,083.00	142,484.00	9.30%
01	7399	2,543,594.00	236,556.00	9.30%
01	7435	1,991,368.00	185,197.00	9.30%
01	7810	13,294,431.00	1,236,380.00	9.30%
01	9010	13,388,683.00	1,235,798.00	9.23%
12	5035	698,863.00	64,994.00	9.30%
12	5050	3,783,184.00	351,836.00	9.30%
12	5055	142,125.00	13,218.00	9.30%
12	5061	1,133,563.00	105,421.00	9.30%
12	5062	2,603,145.00	242,092.00	9.30%
12	6040	74,545,498.00	6,924,119.00	9.29%
12	6041	5,509,028.00	512,277.00	9.30%
12	6042	1,527,052.00	142,016.00	9.30%
12	6045	10,766.00	1,001.00	9.30%
12	6054	2,007,923.00	186,737.00	9.30%
12	6057	388,343.00	36,116.00	9.30%
12	6102	1,139,849.00	106,007.00	9.30%
12	6127	1,556,121.00	144,719.00	9.30%
12	6160	3,405,403.00	316,702.00	9.30%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)		407,731.73	(.01%)	407,694.73	(.01%)	407,661.73
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	133,308,721.00	4.82%	139,739,788.00	5.04%	146,789,030.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,395,530.00	3.02%	7,618,875.00	3.42%	7,879,441.00
4. Other Local Revenues	8600-8799	113,894,864.00	1.36%	115,448,947.00	1.54%	117,231,681.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(13,072,389.00)	(4.91%)	(12,430,316.00)	5.41%	(13,102,845.00)
6. Total (Sum lines A1 thru A5c)		241,526,726.00	3.66%	250,377,294.00	3.36%	258,797,307.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,542,008.00		39,546,439.00
b. Step & Column Adjustment				476,784.00		502,240.00
c. Cost-of-Living Adjustment				1,527,647.00		1,769,973.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,542,008.00	5.34%	39,546,439.00	5.75%	41,818,652.00
2. Classified Salaries						
a. Base Salaries				50,792,219.00		52,748,731.00
b. Step & Column Adjustment				437,321.00		454,930.00
c. Cost-of-Living Adjustment				1,519,191.00		2,185,987.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,792,219.00	3.85%	52,748,731.00	5.01%	55,389,648.00
3. Employee Benefits	3000-3999	41,214,600.00	2.08%	42,073,387.00	4.31%	43,888,055.00
4. Books and Supplies	4000-4999	13,512,048.00	(25.29%)	10,095,387.00	2.00%	10,297,295.00
5. Services and Other Operating Expenditures	5000-5999	50,940,115.00	(2.47%)	49,682,390.00	2.30%	50,823,655.00
6. Capital Outlay	6000-6999	10,730,152.00	32.07%	14,171,115.00	(80.74%)	2,729,670.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	51,250,529.00	13.53%	58,184,505.00	12.85%	65,658,408.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(19,730,648.00)	.61%	(19,850,593.00)	2.19%	(20,286,190.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,339,584.00	(16.50%)	1,118,521.00	7.69%	1,204,575.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		237,590,607.00	4.28%	247,769,882.00	1.52%	251,523,768.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,936,119.00		2,607,412.00		7,273,539.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		352,885,580.00		356,821,699.00		359,429,111.00
2. Ending Fund Balance (Sum lines C and D1)		356,821,699.00		359,429,111.00		366,702,650.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	93,701,701.00		72,549,869.00		53,648,887.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	263,049,998.00		286,809,242.00		312,983,763.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		356,821,699.00		359,429,111.00		366,702,650.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	263,049,998.00		286,809,242.00		312,983,763.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,197,734.00		26,197,734.00		26,197,734.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		289,247,732.00		313,006,976.00		339,181,497.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

We do not use this form. We have our own Multi-Year projection report. The data from our own Multi-Year is used to complete the SACS Form MYP.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	7,086,051.00	(22.13%)	5,517,716.00	3.42%	5,706,422.00
2. Federal Revenues	8100-8299	16,317,500.00	(10.57%)	14,592,565.00	0.00%	14,592,565.00
3. Other State Revenues	8300-8599	35,028,678.00	(11.61%)	30,961,545.00	3.42%	32,020,430.00
4. Other Local Revenues	8600-8799	64,133,622.00	5.70%	67,792,126.00	4.53%	70,862,296.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	13,072,389.00	(2.15%)	12,791,517.00	5.26%	13,464,046.00
6. Total (Sum lines A1 thru A5c)		135,638,240.00	(2.94%)	131,655,469.00	3.79%	136,645,759.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			25,406,539.00			26,769,426.00
b. Step & Column Adjustment			322,663.00			339,972.00
c. Cost-of-Living Adjustment			1,040,224.00			1,204,992.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,406,539.00	5.36%	26,769,426.00	5.77%	28,314,390.00
2. Classified Salaries						
a. Base Salaries			28,929,762.00			30,043,141.00
b. Step & Column Adjustment			147,405.00			257,426.00
c. Cost-of-Living Adjustment			965,974.00			1,016,604.00
d. Other Adjustments			0.00			0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,929,762.00	3.85%	30,043,141.00	4.24%	31,317,171.00
3. Employee Benefits	3000-3999	32,324,864.00	1.25%	32,727,558.00	3.78%	33,964,180.00
4. Books and Supplies	4000-4999	6,517,018.00	(6.77%)	6,076,008.00	0.00%	6,076,008.00
5. Services and Other Operating Expenditures	5000-5999	52,055,648.00	(42.89%)	29,727,735.00	(23.19%)	22,835,077.00
6. Capital Outlay	6000-6999	109,537.00	0.00%	109,537.00	0.00%	109,537.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,583,393.00	(1.14%)	10,462,854.00	1.04%	10,571,513.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	980,735.00	0.00%	980,735.00	0.00%	980,735.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		156,907,496.00	(12.75%)	136,896,994.00	(1.99%)	134,168,611.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(21,269,256.00)		(5,241,525.00)		2,477,148.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		126,164,743.00		104,895,487.00		99,653,962.00
2. Ending Fund Balance (Sum lines C and D1)		104,895,487.00		99,653,962.00		102,131,110.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	104,895,487.00		99,653,962.00		102,131,110.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		104,895,487.00		99,653,962.00		102,131,110.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		407,731.73	(.01%)	407,694.73	(.01%)	407,661.73
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	140,394,772.00	3.46%	145,257,504.00	4.98%	152,495,452.00
2. Federal Revenues	8100-8299	16,317,500.00	(10.57%)	14,592,565.00	0.00%	14,592,565.00
3. Other State Revenues	8300-8599	42,424,208.00	(9.06%)	38,580,420.00	3.42%	39,899,871.00
4. Other Local Revenues	8600-8799	178,028,486.00	2.93%	183,241,073.00	2.65%	188,093,977.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	361,201.00	0.00%	361,201.00
6. Total (Sum lines A1 thru A5c)		377,164,966.00	1.29%	382,032,763.00	3.51%	395,443,066.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			62,948,547.00			66,315,865.00
b. Step & Column Adjustment			799,447.00			842,212.00
c. Cost-of-Living Adjustment			2,567,871.00			2,974,965.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	62,948,547.00	5.35%	66,315,865.00	5.76%	70,133,042.00
2. Classified Salaries						
a. Base Salaries			79,721,981.00			82,791,872.00
b. Step & Column Adjustment			584,726.00			712,356.00
c. Cost-of-Living Adjustment			2,485,165.00			3,202,591.00
d. Other Adjustments			0.00			0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	79,721,981.00	3.85%	82,791,872.00	4.73%	86,706,819.00
3. Employee Benefits	3000-3999	73,539,464.00	1.72%	74,800,945.00	4.08%	77,852,235.00
4. Books and Supplies	4000-4999	20,029,066.00	(19.26%)	16,171,395.00	1.25%	16,373,303.00
5. Services and Other Operating Expenditures	5000-5999	102,995,763.00	(22.90%)	79,410,125.00	(7.24%)	73,658,732.00
6. Capital Outlay	6000-6999	10,839,689.00	31.74%	14,280,652.00	(80.12%)	2,839,207.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	51,250,529.00	13.53%	58,184,505.00	12.85%	65,658,408.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,147,255.00)	2.63%	(9,387,739.00)	3.48%	(9,714,677.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,320,319.00	(9.53%)	2,099,256.00	4.10%	2,185,310.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		394,498,103.00	(2.49%)	384,666,876.00	.27%	385,692,379.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(17,333,137.00)		(2,634,113.00)		9,750,687.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		479,050,323.00		461,717,186.00		459,083,073.00
2. Ending Fund Balance (Sum lines C and D1)		461,717,186.00		459,083,073.00		468,833,760.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740	104,895,487.00		99,653,962.00		102,131,110.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	93,701,701.00		72,549,869.00		53,648,887.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	263,049,998.00		286,809,242.00		312,983,763.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		461,717,186.00		459,083,073.00		468,833,760.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	263,049,998.00		286,809,242.00		312,983,763.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,197,734.00		26,197,734.00		26,197,734.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		289,247,732.00		313,006,976.00		339,181,497.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		73.32%		81.37%		87.94%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):		North Orange County SELPA (MM)				
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		62,900,884.00		62,900,884.00		62,900,884.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		394,498,103.00		384,666,876.00		385,692,379.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		394,498,103.00		384,666,876.00		385,692,379.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		394,498,103.00		384,666,876.00		385,692,379.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,889,962.06		7,693,337.52		7,713,847.58
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,889,962.06		7,693,337.52		7,713,847.58
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(169,264.00)	0.00	(9,147,255.00)				
Other Sources/Uses Detail					0.00	2,320,319.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	169,264.00	0.00	9,147,255.00	0.00				
Other Sources/Uses Detail					1,158,934.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			180,650.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	1,375,692.00		
Other Sources/Uses Detail								
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail					1,375,692.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	169,264.00	(169,264.00)	9,147,255.00	(9,147,255.00)	3,696,011.00	3,696,011.00		