



## *1<sup>st</sup> Interim Budget*

*Fiscal Year 2024-2025*

*Steve M. Tietjen, Ed.D*  
*County Superintendent of Schools*

*Public Hearing*  
*December 16, 2024*

# Merced County Board of Education

Steve M. Tietjen, Ed.D., County Superintendent of Schools

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2024-25 1st Interim Budget Report  
Fiscal Year July 1, 2024 – June 30, 2025  
Public Hearing December 16, 2024

# **2024-2025 1st Interim**

Merced County Office of Education

December 16, 2024

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**Action Requested:**

1. It is requested the Board and Superintendent approve:
  - i. Form 01I-School Services General Fund Budget Revisions
  - ii. Form 09I-Charter School Fund Budget Revisions
  - iii. Form 11I- Adult Education Fund Budget Revisions
  - iv. Form 12I-Child Development Budget Revisions
  - v. Criteria & Standards Review, Form 01CSI.
2. It is requested the County Superintendent of Schools sign the Certification of Interim Report (CI).



## **Narrative of 2024-25 First Interim Report**

Governor Gavin Newsom signed several budget and trailer bills before the end of June to adopt and implement the 2024-25 State Budget. On June 26, 2024, Assembly Bill (AB) 107 was signed as the 2024-25 Budget Bill. In the Budget Summary it is stated “In addressing a \$46.8 billion deficit, the Budget maintains the multiyear fiscal structure of the May Revision, providing positive balances in the state’s operating reserve, the Special Fund for Economic Uncertainties (SFEU), not only in the 2024-25 fiscal year—but also for the fiscal year that follows, 2025-26.”

On June 29, 2024, both SB 108 (Budget Bill Junior) and SB 153 (Education omnibus Budget Trailer Bill) were signed.

The California State Budget has experienced revenue volatility over the last several years. Unprecedented revenue growth was quickly followed by corrections back toward historical trends. The Budget maintains the multiyear fiscal structure of the May Revision, providing positive balances in the state’s operating reserve, the Special Fund for Economic Uncertainties (SFEU), for both 2024-25 and 2025-26 fiscal years.

The Enacted State Budget maintains core programs; reflects LCFF apportionment and categorical program deferrals; statutory changes to allow LEAs to provide attendance recovery opportunities for students to make up lost instruction time; and further expand the state’s education training infrastructure.

The Legislative Analyst Office (LAO) 2025-26 Fiscal Outlook report was published on November 20, 2024. The major takeaways of the report include: The State would have \$2.8B available for new commitments in 2025-26 which is sustainable under the LAO’s main forecast and the State’s commitment in building budget resiliency avoiding reductions in school funding. The LAO points out ways the legislature can allocate the additional funding by using \$487M to eliminate deferrals and apply remaining \$2.3B to one-time funding or a combination of one-time funding and increased investments of ongoing funding such as LCFF beyond COLA.

The LAO projects the Proposition 98 (Prop98) guarantee (minimum funding requirement for schools) across 2023-24, 2024-25, and 2025-26 will be

\$119.8 billion higher than the estimates from June 2024. The total increase in the minimum funding requirement is \$0 in 2023-24 (Proposition 98 was suspended), \$3.0 billion in 2024-25, and \$116.8 billion in 2025-26.

The LAO projects an estimated statutory COLA of 2.46% for 2025-26.

**LCFF COLA** is 1.07 percent for 2024-25 and the 2025-26 COLA is estimated at 2.93 percent. The LAO projected in their December 2025-26 Fiscal Outlook report the 2025-26 COLA estimate to be reduced to 2.46 percent.

**Local Control Funding Formula (LCFF)** -The Merced County Office of Education (MCOE) LCFF funding is under 24% of our total budgeted revenue. The COE LCFF provides for two grants. The first is a county operations grant for COE operations and countywide services. The second is an alternative education grant for programs operated by the COE to provide direct instructional services to students for which the county has responsibility. The students identified in law for this funding include juvenile courts, probation referred, and mandatory expelled.

**Special Education** – COLA of 1.07 percent.

**Deferrals** – The Enacted Budget imposes a partial deferral of \$245.6 million from the June 2025 payment to July 2025 — less than 5% of the most recent June second principal apportionment payment.

**Federal Revenue** - The outlook of federal funding levels for 2024-25 is known but future years are still uncertain. We plan a \$1.2M reduction in funding in on-going federal funding sources in subsequent budget years due to ESSER funding expiring in 2024-25 fiscal year.

The 2025-26 State Budget proposal will be due on January 10, 2025. The LAO reports Prop98 Guarantee to be approximately 1.3% higher than reported at Enacted Budget. Their estimate of the minimum guarantee in 2025-26 is \$116.8 billion. Our second interim report will include details of the Governor's 2025-26 State Budget.

MCOE is committed to ensuring every student is a success. We are using one-time funds on the best one-time purchases to support our programs and

students. Now, we have a balanced budget, and the day-to-day operations of our organization are serving the needs of today's students. We have invested one-time funds in one-time expenditures to support expanded learning opportunities. On-going funds are being used to increase the number of well-prepared staff supporting our students and districts.

The 2024-25 First Interim period, which ends on October 31, 2024, is the first official opportunity LEAs have to present updates since budget adoption in June 2024. The following are adjustments to MCOE's operation budget since adoption of the 2024-25 fiscal year budget:

- \$24.5M in additional beginning balances were posted, revenues were adjusted upward by \$17.1M, and expenditures were increased by \$24.1 million. Most of the program revenue increases, and corresponding expenditures are due to additional one-time Federal and State funding targeted toward expanded learning, in-person instruction and other ongoing funding for Early Education and Special Education. Included in MCOEs budgeted expenditures are over \$10.6M dollars in one-time construction and deferred maintenance and repair expenditures.
- There was an increase to the beginning balance carried forward to 2024-25 in the general fund by about \$15.8M compared to budget estimates. This balance consists of the required reserves, stores, inventory, revolving cash, Special Education, and other restricted and unrestricted funding which were not spent in the prior fiscal year.
- In 2018-19, the MCOE entered into an \$8M COP debt agreement spanning a 20-year repayment period. The 2024-25 debt payment of \$583K is covered with general fund dollars.
- The remaining difference consists of changes to various entitlements, grants, contracts, and implementation of the LCFF adjusted for current information based on changes in ADA or award amounts.
- The 2024-25 contract negotiations between the MCOE and the bargaining units representing Head Start staff are settled. The California School Employees Association (CSEA) represents both the classified staff and the certificated staff. The classified staff are represented by

CSEA Chapter #856-A. The certificated staff is represented by CSEA Chapter #856-B.

- The 2024-25 contract negotiations are in progress between MCOE and California School Employees Association (CSEA), which represents classified staff.
- The 2024-25 contract negotiations between MCOE and Merced County Office Teachers Association (MCOTA), are settled.
- The MCOE has adjusted program revenues and expenditures based on the latest information as of October 31, 2024. The main sources we relied on for interpretation of the 2024-25 Enacted State Budget were School Services (SSC), the California Association of School Business Officials (CASBO), Legislative Analyst Office (LAO) and the California Department of Education (CDE).

**Merced County Office of Education  
Resource Summary  
1st Interim  
Fiscal Year 2024-2025**

**12/2/2024**

**Operating Funds 01, 04, 09, 11, 12**

	Beg Balance	Revenue	Expense	End Balance
<b>BOARD &amp; SUPERINTENDANT</b>				
Board & Superintendent	-	913,458	913,458	-
Communication Dept & Other	167,211	1,231,233	1,388,243	10,201
<b>TOTAL</b>	<b>167,211</b>	<b>2,144,691</b>	<b>2,301,701</b>	<b>10,201</b>
<b>BUSINESS SERVICES &amp; HR</b>				
Internal Support	-	920,656	15,145,482	
-Indirect Charges	-	-	(14,064,982)	
Maintenance & Operations	627,694	1,941,574	11,361,505	
-M & O Allocations	-	-	(7,178,191)	
District Business Services	-	4,976,454	6,166,104	
MCOE Other & Debt Service	10,710,996	3,422,486	1,949,940	9,220,003
<b>TOTAL</b>	<b>11,338,691</b>	<b>11,261,170</b>	<b>13,379,858</b>	<b>9,220,003</b>
<b>EDUCATIONAL SERVICES</b>				
Adult Education	288,526	1,096,712	1,093,006	292,232
After School Program ASES	275,703	7,001,145	7,011,703	265,145
Charter Schools	1,801,013	8,340,900	8,920,592	1,221,321
College & Career/ROP	2,130,997	6,852,252	7,513,370	1,469,879
Continuous Improvement	168,968	5,765,552	5,868,520	66,000
Differentiated Assistance	1,510,725	(177,829)	-	1,332,896
ES Other Grants & Contracts	418,406	713,942	826,997	305,351
Juvenile Court & Community Schools	10,035,880	14,341,530	14,562,487	9,814,923
Migrant Services	301,084	9,525,540	9,818,127	8,497
Outdoor School	1,182,276	1,831,000	2,316,026	697,251
Strategic Systems IDR	1,869,231	1,222,388	2,996,592	95,027
Leadership and Systems	791,987	1,748,502	1,952,228	588,260
District Support Services	576,433	3,365,586	1,638,963	2,303,056
<b>TOTAL</b>	<b>21,351,228</b>	<b>61,627,220</b>	<b>64,518,611</b>	<b>18,459,837</b>
<b>SPECIAL EDUCATION</b>				
Special Education	9,150,044	46,181,280	52,653,277	2,678,047
SELPA	-	1,130,255	1,105,309	24,946
Transportation	-	7,909,900	7,909,900	-
Infant	991,633	5,190,511	5,517,851	664,293
Mental Health	603,209	1,916,560	1,916,560	603,209
Sp Ed Other Grants & Contracts	5,078,315	2,922,540	4,375,748	3,625,107
<b>TOTAL</b>	<b>15,823,201</b>	<b>65,251,046</b>	<b>73,478,645</b>	<b>7,595,603</b>
<b>EARLY EDUCATION</b>				
EESP	9,204,220	42,440,289	42,963,448	8,681,061
Family Resource Center	103,934	461,093	456,093	108,934
Head Start	101,617	24,290,842	24,293,221	99,238
<b>TOTAL</b>	<b>9,409,771</b>	<b>67,192,224</b>	<b>67,712,762</b>	<b>8,889,233</b>
<b>TOTAL MCOE</b>	<b>58,090,101</b>	<b>207,476,351</b>	<b>221,391,577</b>	<b>44,174,876</b>

**Merced County Office of Education  
Multi-Year Projection Assumptions  
2024-2025 1st Interim Budget**

**LCFF SOURCES                      Objects 8010-8099**

2024-25 = LCFF Funding Model  
2025-26 = LCFF Funding Model COLA 2.93%  
2026-27 = LCFF Funding Model COLA 3.08%

**FEDERAL REVENUES                      Objects 8100-8299**

2024-25 = Budget  
2025-26 = Adjusted for one-time Revenues  
2026-27 = No Change

**OTHER STATE REVENUES                      Objects 8300-8599**

2024-25 = Budget  
2025-26 = Adjusted for one-time Revenues  
2026-27 = No Change

**OTHER LOCAL REVENUES and FINANCING SOURCES                      Objects 8600-8799**

2024-25 = Budget  
2025-26 = Adjusted for one-time Revenues  
2026-27 = No Change

**CERTIFICATED SALARIES                      Objects 1000-1999**

2024-25 = Budget  
2025-26 = 1.6% Increase in step and column and changes through attrition  
2026-27 = 1.6% Increase in step and column and changes through attrition

**CLASSIFIED SALARIES                      Objects 2000-2999**

2024-25 = Budget  
2025-26 = 1.6% Increase in step and column and changes through attrition  
2026-27 = 1.6% Increase in step and column and changes through attrition

**EMPLOYEE BENEFITS                      Objects 3000-3999**

Employee benefit cost are based on changes in salaries  
2024-25 = PERS 27.05% ; STRS 19.10%  
2025-26 = PERS 27.60% ; STRS 19.10%  
2026-27 = PERS 28.00% ; STRS 19.10%

**BOOKS AND SUPPLIES                      Objects 4000-4999**

2024-25 = Budget  
2025-26 = CPI 2.86% - Adjusted for one-time expenses  
2026-27 = CPI 2.81% - Adjusted for one-time expenses

**SERVICES, OTHER OPERATING EXPENSES                      Objects 5000-5999**

2024-25 = Budget, 3.23% CPI  
2025-26 = CPI 2.86% - Adjusted for one-time expenses  
2026-27 = CPI 2.81% - Adjusted for one-time expenses

**CAPITAL OUTLAY                      Objects 6000-6599**

Planned expenditures

**OTHER OUTGO/DIRECT and INDIRECT COSTS                      Objects 7300-7399**

2024-25 = Budget  
2025-26 = Adjusted for COP debt payment  
2026-27 = Adjusted for COP debt payment

*Percentages based on information from SSC's (School Services of California) Financial Projection Dartboard, version: Governor's 2024-25 Enacted State Budget, July 18, 2024*

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund	G	G	G	G
10I	Special Education Pass-Through Fund	G	G	G	G
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	23,967,840.00	23,967,840.00	7,277,692.44	24,312,562.00	344,722.00	1.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,316,879.00	4,316,879.00	3,795,345.43	6,743,625.00	2,426,746.00	56.2%
4) Other Local Revenue		8600-8799	12,527,686.12	12,527,686.12	2,672,927.06	13,033,368.12	505,682.00	4.0%
5) TOTAL, REVENUES			40,812,405.12	40,812,405.12	13,745,964.93	44,089,555.12		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,402,946.00	8,402,946.00	3,490,888.82	8,941,372.00	(538,426.00)	-6.4%
2) Classified Salaries		2000-2999	13,883,671.00	13,883,671.00	5,616,237.64	14,276,051.00	(392,380.00)	-2.8%
3) Employee Benefits		3000-3999	11,113,197.00	11,113,197.00	4,107,610.24	11,692,221.00	(579,024.00)	-5.2%
4) Books and Supplies		4000-4999	2,218,078.00	2,218,078.00	963,743.59	2,865,623.00	(647,545.00)	-29.2%
5) Services and Other Operating Expenditures		5000-5999	11,355,205.94	11,355,205.94	4,394,080.39	13,639,647.48	(2,284,441.54)	-20.1%
6) Capital Outlay		6000-6999	1,004,413.00	1,004,413.00	49,606.51	1,674,844.00	(670,431.00)	-66.7%
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	(10,843,052.60)	(10,843,052.60)	(271,390.01)	(11,879,789.92)	1,036,737.32	-9.6%
9) TOTAL, EXPENDITURES			37,134,458.34	37,134,458.34	18,350,777.18	41,209,968.56		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,677,946.78	3,677,946.78	(4,604,812.25)	2,879,586.56		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	(5,000,943.00)	(5,000,943.00)	0.00	(4,700,458.00)	300,485.00	-6.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,000,943.00)	(5,000,943.00)	0.00	(4,700,458.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,322,996.22)	(1,322,996.22)	(4,604,812.25)	(1,820,871.44)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,165,104.14	19,616,750.69		19,616,750.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,165,104.14	19,616,750.69		19,616,750.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,165,104.14	19,616,750.69		19,616,750.69		
2) Ending Balance, June 30 (E + F1e)			12,842,107.92	18,293,754.47		17,795,879.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,940.00	25,940.00		25,940.00		
Stores		9712	62,658.01	62,658.01		62,658.01		
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	10,130,807.47	15,582,454.02		14,812,473.31		
Safety	0000	9780	54,972.18					
Charter Oversight	0000	9780	56,091.44					
Special Education	0000	9780	29,648.53					
Differentiated Assistance	0000	9780	691,655.48					
ROP/Career Technology	0000	9780	540,846.95					
Court/Community School Expense	0000	9780	5,448,139.59					
District Support Services	0000	9780	690,322.42					
Transportation	0000	9780	466,796.58					
Facilities	0000	9780	400,000.00					
Projected OPEB	0000	9780	300,000.00					
ADA Fluctuation	0000	9780	211,432.82					
Merced City Project	0000	9780	325,000.00					
ITS Capital Expenditure	0000	9780	185,248.05					
Educational Services Expenses-Supplies	1100	9780	327,703.89					
Special Education Expenses-Supplies	1100	9780	1,409.40					
Alternative Education Expenses-Supplies	1100	9780	401,540.14					
Safety	0000	9780		812,305.61				
Differentiated Assistance	0000	9780		1,304,657.58				
ROP/Career Technology	0000	9780		635,996.08				
Court and Community School Expense	0000	9780		6,907,474.65				
District Support Services	0000	9780		1,109,561.89				
Transportation	0000	9780		1,123,812.89				
Facilities	0000	9780		500,000.00				
Custodial vans	0000	9780		320,000.00				
Projected OPEB Changes	0000	9780		300,000.00				
ADA Fluctuation	0000	9780		22,429.16				
CGM Cabin Replacement	0000	9780		176,000.00				
CGM Remodel	0000	9780		400,000.00				
IT Capital Expenditures	0000	9780		300,000.00				
Gallagher Management Survey	0000	9780		162,000.00				
Hopeton Project	0000	9780		400,000.00				
SPED Futsal	0000	9780		325,000.00				
Educational Services Expenses-Supplies	1100	9780		380,266.62				
Special Education Expenses-Supplies	1100	9780		1,409.40				
Alternative Education Expenses-Supplies	1100	9780		401,540.14				
Safety	0000	9780				133,482.61		

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	0000	9780				5,786.11		
Differentiated Assistance	0000	9780				1,332,895.58		
ROP/Career Technology	0000	9780				592,838.08		
Court Community School Expense	0000	9780				6,183,435.65		
District Support Services	0000	9780				2,911,439.67		
Transportation	0000	9780				1,130,877.89		
Facilities	0000	9780				310,350.00		
Projected OPEB	0000	9780				300,000.00		
ADA Fluctuation	0000	9780				53,151.56		
IT Firewall	0000	9780				750,000.00		
SPED Futsal	0000	9780				325,000.00		
Educational Services Expenses-Supplies	1100	9780				380,266.62		
Special Education Expenses-Supplies	1100	9780				1,409.40		
Alternative Education Expenses-Supplies	1100	9780				401,540.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,622,702.44	2,622,702.44		2,894,807.93		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	12,606,218.00	12,606,218.00	4,776,993.00	12,308,034.00	(298,184.00)	-2.4%
Education Protection Account State Aid - Current Year		8012	56,944.00	56,944.00	25,561.00	56,944.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	116,344.00	116,344.00	0.00	116,344.00	0.00	0.0%
Timber Yield Tax		8022	7.00	7.00	5.90	7.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	6,165.98	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	15,264,381.00	15,264,381.00	849,823.36	16,300,173.00	1,035,792.00	6.8%
Unsecured Roll Taxes		8042	1,108,759.00	1,108,759.00	1,135,163.38	1,108,759.00	0.00	0.0%
Prior Years' Taxes		8043	34,538.00	34,538.00	6,174.82	34,538.00	0.00	0.0%
Supplemental Taxes		8044	519,679.00	519,679.00	115,170.99	519,679.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	381,929.00	381,929.00	301,259.01	381,929.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	787,445.00	787,445.00	61,375.00	787,445.00	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			30,876,244.00	30,876,244.00	7,277,692.44	31,613,852.00	737,608.00	2.4%
LCFF Transfers								
Unrestricted LCFF								

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 - Current Year	0000	8091	56,944.00	56,944.00	0.00	56,944.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(56,944.00)	(56,944.00)	0.00	(56,944.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(6,908,404.00)	(6,908,404.00)	0.00	(7,301,290.00)	(392,886.00)	5.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,967,840.00	23,967,840.00	7,277,692.44	24,312,562.00	344,722.00	1.4%
<b>FEDERAL REVENUE</b>								
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						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 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%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
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		

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)
Mandated Costs Reimbursements		8550	115,400.00	115,400.00	145,901.00	115,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	228,524.00	228,524.00	800.43	255,270.00	26,746.00	11.7%
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%
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						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,972,955.00	3,972,955.00	3,648,644.00	6,372,955.00	2,400,000.00	60.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,316,879.00</b>	<b>4,316,879.00</b>	<b>3,795,345.43</b>	<b>6,743,625.00</b>	<b>2,426,746.00</b>	<b>56.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	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	0.0%
All Other Sales		8639	64,500.00	64,500.00	37,431.83	64,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	(5,770.00)	0.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	399,125.81	800,000.00	0.00	0.0%
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	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	3,598,724.16	3,598,724.16	669,967.09	3,722,727.16	124,003.00	3.4%

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)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	751,949.00	751,949.00	167,872.65	993,763.00	241,814.00	32.2%
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	956,720.96	956,720.96	358,425.68	1,087,581.96	130,861.00	13.7%
Tuition		8710	6,355,792.00	6,355,792.00	1,045,874.00	6,364,796.00	9,004.00	0.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,527,686.12	12,527,686.12	2,672,927.06	13,033,368.12	505,682.00	4.0%
TOTAL, REVENUES			40,812,405.12	40,812,405.12	13,745,964.93	44,089,555.12	3,277,150.00	8.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,727,760.00	2,727,760.00	1,079,335.62	2,827,310.00	(99,550.00)	-3.6%
Certificated Pupil Support Salaries		1200	119,370.00	119,370.00	54,288.54	136,806.00	(17,436.00)	-14.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,555,816.00	5,555,816.00	2,357,264.66	5,977,256.00	(421,440.00)	-7.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,402,946.00	8,402,946.00	3,490,888.82	8,941,372.00	(538,426.00)	-6.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	120,195.00	120,195.00	72,725.39	233,580.00	(113,385.00)	-94.3%
Classified Support Salaries		2200	2,930,283.00	2,930,283.00	1,127,085.14	3,096,236.00	(165,953.00)	-5.7%
Classified Supervisors' and Administrators' Salaries		2300	4,754,219.00	4,754,219.00	2,034,141.97	4,658,361.00	95,858.00	2.0%
Clerical, Technical and Office Salaries		2400	5,989,846.00	5,989,846.00	2,353,155.06	6,197,000.00	(207,154.00)	-3.5%
Other Classified Salaries		2900	89,128.00	89,128.00	29,130.08	90,874.00	(1,746.00)	-2.0%
TOTAL, CLASSIFIED SALARIES			13,883,671.00	13,883,671.00	5,616,237.64	14,276,051.00	(392,380.00)	-2.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,569,632.00	1,569,632.00	597,092.85	1,642,687.00	(73,055.00)	-4.7%
PERS		3201-3202	3,710,078.00	3,710,078.00	1,563,078.48	3,892,508.00	(182,430.00)	-4.9%
OASDI/Medicare/Alternative		3301-3302	1,168,326.00	1,168,326.00	481,277.84	1,223,894.00	(55,568.00)	-4.8%
Health and Welfare Benefits		3401-3402	3,712,180.00	3,712,180.00	1,007,632.12	3,805,282.00	(93,102.00)	-2.5%
Unemployment Insurance		3501-3502	11,140.00	11,140.00	11,538.65	11,409.00	(269.00)	-2.4%
Workers' Compensation		3601-3602	676,373.00	676,373.00	331,235.36	835,637.00	(159,264.00)	-23.5%

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)
OPEB, Allocated		3701-3702	265,468.00	265,468.00	108,401.37	277,004.00	(11,536.00)	-4.3%
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	7,353.57	3,800.00	(3,800.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			11,113,197.00	11,113,197.00	4,107,610.24	11,692,221.00	(579,024.00)	-5.2%
<b>BOOKS AND SUPPLIES</b>								
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	28,610.00	28,610.00	16,494.67	46,260.00	(17,650.00)	-61.7%
Materials and Supplies		4300	1,614,221.00	1,614,221.00	629,930.59	2,061,650.00	(447,429.00)	-27.7%
Noncapitalized Equipment		4400	575,247.00	575,247.00	317,318.33	757,713.00	(182,466.00)	-31.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,218,078.00	2,218,078.00	963,743.59	2,865,623.00	(647,545.00)	-29.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	7,625,257.00	7,625,257.00	1,023,838.78	7,865,486.00	(240,229.00)	-3.2%
Travel and Conferences		5200	360,464.00	360,464.00	112,177.83	468,919.00	(108,455.00)	-30.1%
Dues and Memberships		5300	84,251.00	84,251.00	65,543.00	92,951.00	(8,700.00)	-10.3%
Insurance		5400-5450	489,632.00	489,632.00	678,044.32	823,632.00	(334,000.00)	-68.2%
Operations and Housekeeping Services		5500	1,174,243.00	1,174,243.00	706,332.04	1,589,626.00	(415,383.00)	-35.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	779,032.00	779,032.00	510,865.49	851,191.00	(72,159.00)	-9.3%
Transfers of Direct Costs		5710	(2,720,463.00)	(2,720,463.00)	(111,786.08)	(3,034,821.00)	314,358.00	-11.6%
Transfers of Direct Costs - Interfund		5750	(2,720,454.00)	(2,720,454.00)	(62,604.16)	(2,734,731.00)	14,277.00	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	5,858,126.94	5,858,126.94	1,425,772.30	6,923,112.48	(1,064,985.54)	-18.2%
Communications		5900	425,117.00	425,117.00	45,896.87	794,282.00	(369,165.00)	-86.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			11,355,205.94	11,355,205.94	4,394,080.39	13,639,647.48	(2,284,441.54)	-20.1%
<b>CAPITAL OUTLAY</b>								
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	250,000.00	250,000.00	2,000.00	971,300.00	(721,300.00)	-288.5%
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	754,413.00	754,413.00	47,606.51	703,544.00	50,869.00	6.7%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			1,004,413.00	1,004,413.00	49,606.51	1,674,844.00	(670,431.00)	-66.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%



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 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	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	(6,300,532.67)	(6,300,532.67)	(20,187.27)	(6,582,828.26)	282,295.59	-4.5%
Transfers of Indirect Costs - Interfund		7350	(4,542,519.93)	(4,542,519.93)	(251,202.74)	(5,296,961.66)	754,441.73	-16.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,843,052.60)	(10,843,052.60)	(271,390.01)	(11,879,789.92)	1,036,737.32	-9.6%
TOTAL, EXPENDITURES			37,134,458.34	37,134,458.34	18,350,777.18	41,209,968.56	(4,075,510.22)	-11.0%
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	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								
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%

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 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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(3,980,018.00)	(3,980,018.00)	0.00	(4,429,533.00)	(449,515.00)	11.3%
Contributions from Restricted Revenues		8990	(1,020,925.00)	(1,020,925.00)	0.00	(270,925.00)	750,000.00	-73.5%
(e) TOTAL, CONTRIBUTIONS			(5,000,943.00)	(5,000,943.00)	0.00	(4,700,458.00)	300,485.00	-6.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,000,943.00)	(5,000,943.00)	0.00	(4,700,458.00)	300,485.00	-6.0%



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,908,404.00	6,908,404.00	0.00	7,301,290.00	392,886.00	5.7%
2) Federal Revenue		8100-8299	17,273,730.00	17,273,730.00	2,019,089.17	17,824,756.47	551,026.47	3.2%
3) Other State Revenue		8300-8599	37,801,299.00	37,801,299.00	12,417,839.34	37,795,624.00	(5,675.00)	0.0%
4) Other Local Revenue		8600-8799	21,451,233.85	21,451,233.85	7,376,294.91	23,560,401.00	2,109,167.15	9.8%
5) TOTAL, REVENUES			83,434,666.85	83,434,666.85	21,813,223.42	86,482,071.47		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	20,215,284.00	20,215,284.00	6,947,701.20	19,360,013.00	855,271.00	4.2%
2) Classified Salaries		2000-2999	25,121,891.50	25,121,891.50	8,503,933.89	25,989,791.50	(867,900.00)	-3.5%
3) Employee Benefits		3000-3999	23,119,233.50	23,119,233.50	7,139,363.21	23,674,991.50	(555,758.00)	-2.4%
4) Books and Supplies		4000-4999	3,680,748.00	3,680,748.00	1,123,411.50	3,942,640.86	(261,892.86)	-7.1%
5) Services and Other Operating Expenditures		5000-5999	11,270,995.00	11,270,995.00	3,539,841.68	18,297,521.69	(7,026,526.69)	-62.3%
6) Capital Outlay		6000-6999	3,564,100.00	3,564,100.00	2,577,169.08	4,957,062.11	(1,392,962.11)	-39.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	727,879.00	727,879.00	453,793.76	725,579.00	2,300.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,300,532.67	6,300,532.67	20,187.27	6,582,828.26	(282,295.59)	-4.5%
9) TOTAL, EXPENDITURES			94,000,663.67	94,000,663.67	30,305,401.59	103,530,427.92		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,565,996.82)	(10,565,996.82)	(8,492,178.17)	(17,048,356.45)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	1,100,000.00	1,100,000.00	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	5,000,943.00	5,000,943.00	0.00	4,700,458.00	(300,485.00)	-6.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000,943.00	5,000,943.00	0.00	5,800,458.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,565,053.82)	(5,565,053.82)	(8,492,178.17)	(11,247,898.45)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,044,898.61	27,333,362.27		27,333,362.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,044,898.61	27,333,362.27		27,333,362.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,044,898.61	27,333,362.27		27,333,362.27		
2) Ending Balance, June 30 (E + F1e)			11,479,844.79	21,768,308.45		16,085,463.82		
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		

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	11,479,844.79	21,792,990.62		16,085,463.82		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(24,682.17)		0.00		
<b>LCFF SOURCES</b>								
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	6,908,404.00	6,908,404.00	0.00	7,301,290.00	392,886.00	5.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,908,404.00	6,908,404.00	0.00	7,301,290.00	392,886.00	5.7%
<b>FEDERAL REVENUE</b>								

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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,881,755.00	2,881,755.00	0.00	2,881,755.00	0.00	0.0%
Special Education Discretionary Grants		8182	257,204.00	257,204.00	14,117.00	257,554.00	350.00	0.1%
Child Nutrition Programs		8220	57,000.00	57,000.00	15,712.89	77,000.00	20,000.00	35.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	114,091.00	114,091.00	(66,542.88)	114,091.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	408,626.00	408,626.00	302,941.00	412,730.00	4,104.00	1.0%
Title I, Part D, Local Delinquent Programs	3025	8290	223,448.00	223,448.00	94,088.47	353,809.00	130,361.00	58.3%
Title II, Part A, Supporting Effective Instruction	4035	8290	35,505.00	35,505.00	25,162.00	46,904.00	11,399.00	32.1%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	47,794.00	47,794.00	90,742.00	48,205.00	411.00	0.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,459,885.00	10,459,885.00	307,537.99	10,415,238.00	(44,647.00)	-0.4%
Career and Technical Education	3500-3599	8290	47,624.00	47,624.00	26,823.73	47,624.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,740,798.00	2,740,798.00	1,208,506.97	3,169,846.47	429,048.47	15.7%
TOTAL, FEDERAL REVENUE			17,273,730.00	17,273,730.00	2,019,089.17	17,824,756.47	551,026.47	3.2%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	23,683,290.00	23,683,290.00	9,912,733.00	23,777,790.00	94,500.00	0.4%
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	1,929,683.00	1,929,683.00	729,003.00	1,929,683.00	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	13,000.00	13,000.00	4,860.15	35,000.00	22,000.00	169.2%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	92,959.00	92,959.00	4,885.70	107,709.00	14,750.00	15.9%
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%

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)
After School Education and Safety (ASES)	6010	8590	5,638,791.00	5,638,791.00	29,999.99	5,638,791.00	0.00	0.0%
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	146,000.00	146,000.00	529,282.72	146,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	104,014.00	104,014.00	0.00	104,014.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	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	6,193,562.00	6,193,562.00	1,207,074.78	6,056,637.00	(136,925.00)	-2.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>37,801,299.00</b>	<b>37,801,299.00</b>	<b>12,417,839.34</b>	<b>37,795,624.00</b>	<b>(5,675.00)</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	150,803.00	150,803.00	0.00	150,803.00	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	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	0.0%
All Other Sales		8639	79,295.00	79,295.00	28,072.09	99,600.00	20,305.00	25.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,992.00	2,992.00	0.00	2,992.00	0.00	0.0%
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	2,859,704.00	2,859,704.00	754,010.34	2,602,077.00	(257,627.00)	-9.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	671,409.85	671,409.85	176,579.36	886,151.00	214,741.15	32.0%
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	4,175,430.00	4,175,430.00	1,800,122.12	4,698,323.00	522,893.00	12.5%
Tuition		8710	13,511,600.00	13,511,600.00	4,617,511.00	15,120,455.00	1,608,855.00	11.9%

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 Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	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			21,451,233.85	21,451,233.85	7,376,294.91	23,560,401.00	2,109,167.15	9.8%
TOTAL, REVENUES			83,434,666.85	83,434,666.85	21,813,223.42	86,482,071.47	3,047,404.62	3.7%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	14,184,272.00	14,184,272.00	4,603,494.13	13,304,083.00	880,189.00	6.2%
Certificated Pupil Support Salaries		1200	2,718,275.00	2,718,275.00	1,068,312.51	2,977,104.00	(258,829.00)	-9.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,200,788.00	3,200,788.00	1,214,468.76	2,961,103.00	239,685.00	7.5%
Other Certificated Salaries		1900	111,949.00	111,949.00	61,425.80	117,723.00	(5,774.00)	-5.2%
TOTAL, CERTIFICATED SALARIES			20,215,284.00	20,215,284.00	6,947,701.20	19,360,013.00	855,271.00	4.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	13,236,578.00	13,236,578.00	4,097,750.08	13,626,022.00	(389,444.00)	-2.9%
Classified Support Salaries		2200	5,360,376.00	5,360,376.00	1,779,608.87	5,041,080.00	319,296.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	2,979,375.50	2,979,375.50	1,288,917.97	3,710,556.50	(731,181.00)	-24.5%
Clerical, Technical and Office Salaries		2400	1,950,193.00	1,950,193.00	812,511.03	2,065,053.00	(114,860.00)	-5.9%
Other Classified Salaries		2900	1,595,369.00	1,595,369.00	525,145.94	1,547,080.00	48,289.00	3.0%
TOTAL, CLASSIFIED SALARIES			25,121,891.50	25,121,891.50	8,503,933.89	25,989,791.50	(867,900.00)	-3.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,735,607.00	3,735,607.00	1,076,977.70	3,575,211.00	160,396.00	4.3%
PERS		3201-3202	6,099,898.00	6,099,898.00	2,384,998.68	6,359,087.00	(259,189.00)	-4.2%
OASDI/Medicare/Alternative		3301-3302	2,170,320.00	2,170,320.00	797,345.45	2,232,987.00	(62,667.00)	-2.9%
Health and Welfare Benefits		3401-3402	9,166,885.00	9,166,885.00	2,117,641.92	9,292,176.00	(125,291.00)	-1.4%
Unemployment Insurance		3501-3502	33,872.00	33,872.00	7,641.45	35,413.00	(1,541.00)	-4.5%
Workers' Compensation		3601-3602	1,376,404.00	1,376,404.00	563,761.35	1,643,494.00	(267,090.00)	-19.4%
OPEB, Allocated		3701-3702	536,247.50	536,247.50	184,787.08	536,470.50	(223.00)	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	6,209.58	153.00	(153.00)	New
TOTAL, EMPLOYEE BENEFITS			23,119,233.50	23,119,233.50	7,139,363.21	23,674,991.50	(555,758.00)	-2.4%
<b>BOOKS AND SUPPLIES</b>								
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	84,709.00	84,709.00	13,119.17	81,183.00	3,526.00	4.2%
Materials and Supplies		4300	2,816,754.00	2,816,754.00	951,931.30	3,025,721.00	(208,967.00)	-7.4%

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)
Noncapitalized Equipment		4400	616,476.00	616,476.00	118,323.08	658,121.00	(41,645.00)	-6.8%
Food		4700	162,809.00	162,809.00	40,037.95	177,615.86	(14,806.86)	-9.1%
TOTAL, BOOKS AND SUPPLIES			3,680,748.00	3,680,748.00	1,123,411.50	3,942,640.86	(261,892.86)	-7.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,914,313.00	2,914,313.00	730,320.75	6,860,974.00	(3,946,661.00)	-135.4%
Travel and Conferences		5200	507,978.00	507,978.00	136,335.01	573,619.00	(65,641.00)	-12.9%
Dues and Memberships		5300	6,750.00	6,750.00	5,405.00	8,750.00	(2,000.00)	-29.6%
Insurance		5400-5450	84,788.00	84,788.00	0.00	88,897.00	(4,109.00)	-4.8%
Operations and Housekeeping Services		5500	138,296.00	138,296.00	42,122.18	137,386.00	910.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	491,533.00	491,533.00	160,009.95	592,876.00	(101,343.00)	-20.6%
Transfers of Direct Costs		5710	2,720,463.00	2,720,463.00	111,786.08	3,034,821.00	(314,358.00)	-11.6%
Transfers of Direct Costs - Interfund		5750	(6,568.00)	(6,568.00)	(3,598.26)	(23,092.00)	16,524.00	-251.6%
Professional/Consulting Services and Operating Expenditures		5800	4,291,086.00	4,291,086.00	2,303,324.31	6,899,553.69	(2,608,467.69)	-60.8%
Communications		5900	122,356.00	122,356.00	54,136.66	123,737.00	(1,381.00)	-1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,270,995.00	11,270,995.00	3,539,841.68	18,297,521.69	(7,026,526.69)	-62.3%
<b>CAPITAL OUTLAY</b>								
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	3,096,356.00	3,096,356.00	2,560,949.08	4,217,457.11	(1,121,101.11)	-36.2%
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	467,744.00	467,744.00	16,220.00	739,605.00	(271,861.00)	-58.1%
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			3,564,100.00	3,564,100.00	2,577,169.08	4,957,062.11	(1,392,962.11)	-39.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	40,000.00	40,000.00	0.00	40,000.00	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	114,091.00	114,091.00	0.00	114,091.00	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%



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)
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	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	263,788.00	263,788.00	128,793.76	246,488.00	17,300.00	6.6%
Other Debt Service - Principal		7439	310,000.00	310,000.00	325,000.00	325,000.00	(15,000.00)	-4.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			727,879.00	727,879.00	453,793.76	725,579.00	2,300.00	0.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	6,300,532.67	6,300,532.67	20,187.27	6,582,828.26	(282,295.59)	-4.5%
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			6,300,532.67	6,300,532.67	20,187.27	6,582,828.26	(282,295.59)	-4.5%
TOTAL, EXPENDITURES			94,000,663.67	94,000,663.67	30,305,401.59	103,530,427.92	(9,529,764.25)	-10.1%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1,100,000.00	1,100,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	1,100,000.00	1,100,000.00	New
<b>INTERFUND TRANSFERS OUT</b>								
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	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%

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)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	3,980,018.00	3,980,018.00	0.00	4,429,533.00	449,515.00	11.3%
Contributions from Restricted Revenues		8990	1,020,925.00	1,020,925.00	0.00	270,925.00	(750,000.00)	-73.5%
(e) TOTAL, CONTRIBUTIONS			5,000,943.00	5,000,943.00	0.00	4,700,458.00	(300,485.00)	-6.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,000,943.00	5,000,943.00	0.00	5,800,458.00	(799,515.00)	-16.0%



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	30,876,244.00	30,876,244.00	7,277,692.44	31,613,852.00	737,608.00	2.4%
2) Federal Revenue		8100-8299	17,273,730.00	17,273,730.00	2,019,089.17	17,824,756.47	551,026.47	3.2%
3) Other State Revenue		8300-8599	42,118,178.00	42,118,178.00	16,213,184.77	44,539,249.00	2,421,071.00	5.7%
4) Other Local Revenue		8600-8799	33,978,919.97	33,978,919.97	10,049,221.97	36,593,769.12	2,614,849.15	7.7%
5) TOTAL, REVENUES			124,247,071.97	124,247,071.97	35,559,188.35	130,571,626.59		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	28,618,230.00	28,618,230.00	10,438,590.02	28,301,385.00	316,845.00	1.1%
2) Classified Salaries		2000-2999	39,005,562.50	39,005,562.50	14,120,171.53	40,265,842.50	(1,260,280.00)	-3.2%
3) Employee Benefits		3000-3999	34,232,430.50	34,232,430.50	11,246,973.45	35,367,212.50	(1,134,782.00)	-3.3%
4) Books and Supplies		4000-4999	5,898,826.00	5,898,826.00	2,087,155.09	6,808,263.86	(909,437.86)	-15.4%
5) Services and Other Operating Expenditures		5000-5999	22,626,200.94	22,626,200.94	7,933,922.07	31,937,169.17	(9,310,968.23)	-41.2%
6) Capital Outlay		6000-6999	4,568,513.00	4,568,513.00	2,626,775.59	6,631,906.11	(2,063,393.11)	-45.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	727,879.00	727,879.00	453,793.76	725,579.00	2,300.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,542,519.93)	(4,542,519.93)	(251,202.74)	(5,296,961.66)	754,441.73	-16.6%
9) TOTAL, EXPENDITURES			131,135,122.01	131,135,122.01	48,656,178.77	144,740,396.48		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,888,050.04)	(6,888,050.04)	(13,096,990.42)	(14,168,769.89)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	1,100,000.00	1,100,000.00	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	1,100,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,888,050.04)	(6,888,050.04)	(13,096,990.42)	(13,068,769.89)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,210,002.75	46,950,112.96		46,950,112.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,210,002.75	46,950,112.96		46,950,112.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,210,002.75	46,950,112.96		46,950,112.96		
2) Ending Balance, June 30 (E + F1e)			24,321,952.71	40,062,062.92		33,881,343.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,940.00	25,940.00		25,940.00		
Stores		9712	62,658.01	62,658.01		62,658.01		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2024-25 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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	11,479,844.79	21,792,990.62		16,085,463.82		
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	10,130,807.47	15,582,454.02		14,812,473.31		
Safety	0000	9780	54,972.18					
Charter Oversight	0000	9780	56,091.44					
Special Education	0000	9780	29,648.53					
Differentiated Assistance	0000	9780	691,655.48					
ROP/Career Technology	0000	9780	540,846.95					
Court/Community School Expense	0000	9780	5,448,139.59					
District Support Services	0000	9780	690,322.42					
Transportation	0000	9780	466,796.58					
Facilities	0000	9780	400,000.00					
Projected OPEB	0000	9780	300,000.00					
ADA Fluctuation	0000	9780	211,432.82					
Merced City Project	0000	9780	325,000.00					
ITS Capital Expenditure	0000	9780	185,248.05					
Educational Services Expenses-Supplies	1100	9780	327,703.89					
Special Education Expenses-Supplies	1100	9780	1,409.40					
Alternative Education Expenses-Supplies	1100	9780	401,540.14					
Safety	0000	9780		812,305.61				
Differentiated Assistance	0000	9780		1,304,657.58				
ROP/Career Technology	0000	9780		635,996.08				
Court and Community School Expense	0000	9780		6,907,474.65				
District Support Services	0000	9780		1,109,561.89				
Transportation	0000	9780		1,123,812.89				
Facilities	0000	9780		500,000.00				
Custodial vans	0000	9780		320,000.00				
Projected OPEB Changes	0000	9780		300,000.00				
ADA Fluctuation	0000	9780		22,429.16				
CGM Cabin Replacement	0000	9780		176,000.00				
CGM Remodel	0000	9780		400,000.00				
IT Capital Expenditures	0000	9780		300,000.00				
Gallagher Management Survey	0000	9780		162,000.00				
Hopeton Project	0000	9780		400,000.00				
SPED Futsal	0000	9780		325,000.00				
Educational Services Expenses-Supplies	1100	9780		380,266.62				
Special Education Expenses-Supplies	1100	9780		1,409.40				
Alternative Education Expenses-Supplies	1100	9780		401,540.14				
Safety	0000	9780				133,482.61		
Special Education	0000	9780				5,786.11		
Differentiated Assistance	0000	9780				1,332,895.58		

2024-25 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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)
ROP/Career Technology	0000	9780				592,838.08		
Court Community School Expense	0000	9780				6,183,435.65		
District Support Services	0000	9780				2,911,439.67		
Transportation	0000	9780				1,130,877.89		
Facilities	0000	9780				310,350.00		
Projected OPEB	0000	9780				300,000.00		
ADA Fluctuation	0000	9780				53,151.56		
IT Firewall	0000	9780				750,000.00		
SPED Futsal	0000	9780				325,000.00		
Educational Services Expenses-Supplies	1100	9780				380,266.62		
Special Education Expenses-Supplies	1100	9780				1,409.40		
Alternative Education Expenses-Supplies	1100	9780				401,540.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,622,702.44	2,622,702.44		2,894,807.93		
Unassigned/Unappropriated Amount		9790	0.00	(24,682.17)		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	12,606,218.00	12,606,218.00	4,776,993.00	12,308,034.00	(298,184.00)	-2.4%
Education Protection Account State Aid - Current Year		8012	56,944.00	56,944.00	25,561.00	56,944.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	116,344.00	116,344.00	0.00	116,344.00	0.00	0.0%
Timber Yield Tax		8022	7.00	7.00	5.90	7.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	6,165.98	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	15,264,381.00	15,264,381.00	849,823.36	16,300,173.00	1,035,792.00	6.8%
Unsecured Roll Taxes		8042	1,108,759.00	1,108,759.00	1,135,163.38	1,108,759.00	0.00	0.0%
Prior Years' Taxes		8043	34,538.00	34,538.00	6,174.82	34,538.00	0.00	0.0%
Supplemental Taxes		8044	519,679.00	519,679.00	115,170.99	519,679.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	381,929.00	381,929.00	301,259.01	381,929.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	787,445.00	787,445.00	61,375.00	787,445.00	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 Sup.		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			30,876,244.00	30,876,244.00	7,277,692.44	31,613,852.00	737,608.00	2.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	56,944.00	56,944.00	0.00	56,944.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(56,944.00)	(56,944.00)	0.00	(56,944.00)	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 to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			30,876,244.00	30,876,244.00	7,277,692.44	31,613,852.00	737,608.00	2.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,881,755.00	2,881,755.00	0.00	2,881,755.00	0.00	0.0%
Special Education Discretionary Grants		8182	257,204.00	257,204.00	14,117.00	257,554.00	350.00	0.1%
Child Nutrition Programs		8220	57,000.00	57,000.00	15,712.89	77,000.00	20,000.00	35.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	114,091.00	114,091.00	(66,542.88)	114,091.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	408,626.00	408,626.00	302,941.00	412,730.00	4,104.00	1.0%
Title I, Part D, Local Delinquent Programs	3025	8290	223,448.00	223,448.00	94,088.47	353,809.00	130,361.00	58.3%
Title II, Part A, Supporting Effective Instruction	4035	8290	35,505.00	35,505.00	25,162.00	46,904.00	11,399.00	32.1%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	47,794.00	47,794.00	90,742.00	48,205.00	411.00	0.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,459,885.00	10,459,885.00	307,537.99	10,415,238.00	(44,647.00)	-0.4%
Career and Technical Education	3500-3599	8290	47,624.00	47,624.00	26,823.73	47,624.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,740,798.00	2,740,798.00	1,208,506.97	3,169,846.47	429,048.47	15.7%
TOTAL, FEDERAL REVENUE			17,273,730.00	17,273,730.00	2,019,089.17	17,824,756.47	551,026.47	3.2%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	23,683,290.00	23,683,290.00	9,912,733.00	23,777,790.00	94,500.00	0.4%
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	1,929,683.00	1,929,683.00	729,003.00	1,929,683.00	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	13,000.00	13,000.00	4,860.15	35,000.00	22,000.00	169.2%
Mandated Costs Reimbursements		8550	115,400.00	115,400.00	145,901.00	115,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	321,483.00	321,483.00	5,686.13	362,979.00	41,496.00	12.9%

2024-25 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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								
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%
After School Education and Safety (ASES)	6010	8590	5,638,791.00	5,638,791.00	29,999.99	5,638,791.00	0.00	0.0%
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	146,000.00	146,000.00	529,282.72	146,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	104,014.00	104,014.00	0.00	104,014.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	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	10,166,517.00	10,166,517.00	4,855,718.78	12,429,592.00	2,263,075.00	22.3%
TOTAL, OTHER STATE REVENUE			42,118,178.00	42,118,178.00	16,213,184.77	44,539,249.00	2,421,071.00	5.7%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	150,803.00	150,803.00	0.00	150,803.00	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	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	0.0%
All Other Sales		8639	143,795.00	143,795.00	65,503.92	164,100.00	20,305.00	14.1%
Leases and Rentals		8650	0.00	0.00	(5,770.00)	0.00	0.00	0.0%
Interest		8660	802,992.00	802,992.00	399,125.81	802,992.00	0.00	0.0%
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	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	6,458,428.16	6,458,428.16	1,423,977.43	6,324,804.16	(133,624.00)	-2.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,423,358.85	1,423,358.85	344,452.01	1,879,914.00	456,555.15	32.1%
Other Local Revenue								

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)
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	5,132,150.96	5,132,150.96	2,158,547.80	5,785,904.96	653,754.00	12.7%
Tuition		8710	19,867,392.00	19,867,392.00	5,663,385.00	21,485,251.00	1,617,859.00	8.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	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			33,978,919.97	33,978,919.97	10,049,221.97	36,593,769.12	2,614,849.15	7.7%
TOTAL, REVENUES			124,247,071.97	124,247,071.97	35,559,188.35	130,571,626.59	6,324,554.62	5.1%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	16,912,032.00	16,912,032.00	5,682,829.75	16,131,393.00	780,639.00	4.6%
Certificated Pupil Support Salaries		1200	2,837,645.00	2,837,645.00	1,122,601.05	3,113,910.00	(276,265.00)	-9.7%
Certificated Supervisors' and Administrators' Salaries		1300	8,756,604.00	8,756,604.00	3,571,733.42	8,938,359.00	(181,755.00)	-2.1%
Other Certificated Salaries		1900	111,949.00	111,949.00	61,425.80	117,723.00	(5,774.00)	-5.2%
TOTAL, CERTIFICATED SALARIES			28,618,230.00	28,618,230.00	10,438,590.02	28,301,385.00	316,845.00	1.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	13,356,773.00	13,356,773.00	4,170,475.47	13,859,602.00	(502,829.00)	-3.8%
Classified Support Salaries		2200	8,290,659.00	8,290,659.00	2,906,694.01	8,137,316.00	153,343.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	7,733,594.50	7,733,594.50	3,323,059.94	8,368,917.50	(635,323.00)	-8.2%
Clerical, Technical and Office Salaries		2400	7,940,039.00	7,940,039.00	3,165,666.09	8,262,053.00	(322,014.00)	-4.1%
Other Classified Salaries		2900	1,684,497.00	1,684,497.00	554,276.02	1,637,954.00	46,543.00	2.8%
TOTAL, CLASSIFIED SALARIES			39,005,562.50	39,005,562.50	14,120,171.53	40,265,842.50	(1,260,280.00)	-3.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,305,239.00	5,305,239.00	1,674,070.55	5,217,898.00	87,341.00	1.6%
PERS		3201-3202	9,809,976.00	9,809,976.00	3,948,077.16	10,251,595.00	(441,619.00)	-4.5%
OASDI/Medicare/Alternative		3301-3302	3,338,646.00	3,338,646.00	1,278,623.29	3,456,881.00	(118,235.00)	-3.5%
Health and Welfare Benefits		3401-3402	12,879,065.00	12,879,065.00	3,125,274.04	13,097,458.00	(218,393.00)	-1.7%
Unemployment Insurance		3501-3502	45,012.00	45,012.00	19,180.10	46,822.00	(1,810.00)	-4.0%
Workers' Compensation		3601-3602	2,052,777.00	2,052,777.00	894,996.71	2,479,131.00	(426,354.00)	-20.8%
OPEB, Allocated		3701-3702	801,715.50	801,715.50	293,188.45	813,474.50	(11,759.00)	-1.5%
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	13,563.15	3,953.00	(3,953.00)	New
TOTAL, EMPLOYEE BENEFITS			34,232,430.50	34,232,430.50	11,246,973.45	35,367,212.50	(1,134,782.00)	-3.3%

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)
<b>BOOKS AND SUPPLIES</b>								
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	113,319.00	113,319.00	29,613.84	127,443.00	(14,124.00)	-12.5%
Materials and Supplies		4300	4,430,975.00	4,430,975.00	1,581,861.89	5,087,371.00	(656,396.00)	-14.8%
Noncapitalized Equipment		4400	1,191,723.00	1,191,723.00	435,641.41	1,415,834.00	(224,111.00)	-18.8%
Food		4700	162,809.00	162,809.00	40,037.95	177,615.86	(14,806.86)	-9.1%
TOTAL, BOOKS AND SUPPLIES			5,898,826.00	5,898,826.00	2,087,155.09	6,808,263.86	(909,437.86)	-15.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	10,539,570.00	10,539,570.00	1,754,159.53	14,726,460.00	(4,186,890.00)	-39.7%
Travel and Conferences		5200	868,442.00	868,442.00	248,512.84	1,042,538.00	(174,096.00)	-20.0%
Dues and Memberships		5300	91,001.00	91,001.00	70,948.00	101,701.00	(10,700.00)	-11.8%
Insurance		5400-5450	574,420.00	574,420.00	678,044.32	912,529.00	(338,109.00)	-58.9%
Operations and Housekeeping Services		5500	1,312,539.00	1,312,539.00	748,454.22	1,727,012.00	(414,473.00)	-31.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,270,565.00	1,270,565.00	670,875.44	1,444,067.00	(173,502.00)	-13.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,727,022.00)	(2,727,022.00)	(66,202.42)	(2,757,823.00)	30,801.00	-1.1%
Professional/Consulting Services and Operating Expenditures		5800	10,149,212.94	10,149,212.94	3,729,096.61	13,822,666.17	(3,673,453.23)	-36.2%
Communications		5900	547,473.00	547,473.00	100,033.53	918,019.00	(370,546.00)	-67.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,626,200.94	22,626,200.94	7,933,922.07	31,937,169.17	(9,310,968.23)	-41.2%
<b>CAPITAL OUTLAY</b>								
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	3,346,356.00	3,346,356.00	2,562,949.08	5,188,757.11	(1,842,401.11)	-55.1%
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	1,222,157.00	1,222,157.00	63,826.51	1,443,149.00	(220,992.00)	-18.1%
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			4,568,513.00	4,568,513.00	2,626,775.59	6,631,906.11	(2,063,393.11)	-45.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	40,000.00	40,000.00	0.00	40,000.00	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	114,091.00	114,091.00	0.00	114,091.00	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%



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 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	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	263,788.00	263,788.00	128,793.76	246,488.00	17,300.00	6.6%
Other Debt Service - Principal		7439	310,000.00	310,000.00	325,000.00	325,000.00	(15,000.00)	-4.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			727,879.00	727,879.00	453,793.76	725,579.00	2,300.00	0.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(4,542,519.93)	(4,542,519.93)	(251,202.74)	(5,296,961.66)	754,441.73	-16.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,542,519.93)	(4,542,519.93)	(251,202.74)	(5,296,961.66)	754,441.73	-16.6%
TOTAL, EXPENDITURES			131,135,122.01	131,135,122.01	48,656,178.77	144,740,396.48	(13,605,274.47)	-10.4%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1,100,000.00	1,100,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	1,100,000.00	1,100,000.00	New
<b>INTERFUND TRANSFERS OUT</b>								
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	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%



2024-25 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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 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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	1,100,000.00	(1,100,000.00)	New

Resource	Description	2024-25 Projected Totals
6018	Student Support and Enrichment Block Grant	1,200,600.00
6266	Educator Effectiveness, FY 2021-22	819,643.38
6300	Lottery: Instructional Materials	362,803.69
6333	CA Community Schools Partnership Act - Coordination Grant	446,254.30
6500	Special Education	2,702,993.19
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	664,293.33
6546	Mental Health-Related Services	603,208.55
6620	Reversing Opioid Overdoses	47,846.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	195,883.34
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	217,075.05
7311	Classified School Employee Professional Development Block Grant	54,928.00
7339	Dual Enrollment Opportunities	99,607.00
7399	LCFF Equity Multiplier	1,422,136.00
7435	Learning Recovery Emergency Block Grant	93,050.62
7810	Other Restricted State	9,332.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	163,735.31
9010	Other Restricted Local	6,982,074.06
Total, Restricted Balance		16,085,463.82

**Charter School Fund  
Fund 09**

The Merced County Office of Education supports and sponsors a community-initiated charter school, Merced Scholars Charter School, and the Come Back Charter School.

Merced Scholars Charter School serves students in grades TK-12 within Merced County as well as adjacent counties. The program is designed for families striving for academic excellence for their students in a personalized learning environment and for a seamless transition into post-secondary education. Students receive instruction from a credentialed teacher within a personalized, one-on-one learning environment. The Charter School opened in the fall of 2004 and in 2024-25 is projected to serve over 300 students.

Merced Scholars Charter School opened a new dual immersion program for Hmong/English and Spanish/English in 2022-23. The program is designed to provide a world-class education that promotes and prepares students to be multilingual and multicultural. The program is classroom-based and began with grades TK-1<sup>st</sup> and will expand up to 6<sup>th</sup> grade. The program is currently serving over 300 students in grades TK-3<sup>rd</sup>. It is projected to serve over 500 students at full capacity.

Come Back Charter School opened in the fall of 2018 and serves students ages 18 and up. The school provides an opportunity for adult students to finish earning their high school diploma through an independent study program. In 2024-25 the school is projected to serve over 100 students.

**Summary of the Charter School Fund  
FY 2024-25 1st Interim Budget:**

Beginning Balance	\$ 1,801,103
Revenue	8,340,900
Planned Expenditures	<u>(8,920,592)</u>
Ending Fund Balance	\$ 1,221,321

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,157,410.00	6,157,410.00	2,185,292.00	6,775,243.00	617,833.00	10.0%
2) Federal Revenue		8100-8299	295,449.00	295,449.00	17,653.33	325,184.67	29,735.67	10.1%
3) Other State Revenue		8300-8599	884,373.00	884,373.00	715,878.23	1,166,472.00	282,099.00	31.9%
4) Other Local Revenue		8600-8799	24,000.00	24,000.00	20,223.12	74,000.00	50,000.00	208.3%
5) TOTAL, REVENUES			7,361,232.00	7,361,232.00	2,939,046.68	8,340,899.67		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,605,347.00	2,605,347.00	1,109,221.12	3,044,752.00	(439,405.00)	-16.9%
2) Classified Salaries		2000-2999	717,060.00	717,060.00	329,798.94	1,033,163.00	(316,103.00)	-44.1%
3) Employee Benefits		3000-3999	1,493,733.00	1,493,733.00	587,993.42	1,854,821.00	(361,088.00)	-24.2%
4) Books and Supplies		4000-4999	336,461.00	336,461.00	107,754.78	425,460.00	(88,999.00)	-26.5%
5) Services and Other Operating Expenditures		5000-5999	1,347,561.00	1,347,561.00	195,485.70	1,592,940.67	(245,379.67)	-18.2%
6) Capital Outlay		6000-6999	146,500.00	146,500.00	0.00	331,000.00	(184,500.00)	-125.9%
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	524,967.56	524,967.56	0.00	638,455.06	(113,487.50)	-21.6%
9) TOTAL, EXPENDITURES			7,171,629.56	7,171,629.56	2,330,253.96	8,920,591.73		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			189,602.44	189,602.44	608,792.72	(579,692.06)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			189,602.44	189,602.44	608,792.72	(579,692.06)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,053,140.79	1,801,013.43		1,801,013.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,053,140.79	1,801,013.43		1,801,013.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,053,140.79	1,801,013.43		1,801,013.43		
2) Ending Balance, June 30 (E + F1e)			1,242,743.23	1,990,615.87		1,221,321.37		
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	541,530.33	872,995.10		678,333.60		

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)
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	701,212.90	1,117,620.77		542,987.77		
Charter Facilities Reserve	0000	9780		1,040,503.93				
Charter Facilities Reserve	1100	9780		77,116.84				
Charter Facilities Reserve	0000	9780	610,037.04					
Charter Facilities Reserve	1100	9780	91,175.86					
Charter Facilities Reserve	0000	9780				465,870.93		
Charter Facilities Reserve	1100	9780				77,116.84		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,967,546.00	4,967,546.00	2,017,320.00	6,165,579.00	1,198,033.00	24.1%
Education Protection Account State Aid - Current Year		8012	1,189,864.00	1,189,864.00	167,972.00	609,664.00	(580,200.00)	-48.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	1,189,864.00	1,189,864.00	0.00	609,664.00	(580,200.00)	-48.8%
All Other LCFF Transfers - Current Year	All Other	8091	(1,189,864.00)	(1,189,864.00)	0.00	(609,664.00)	580,200.00	-48.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,157,410.00	6,157,410.00	2,185,292.00	6,775,243.00	617,833.00	10.0%
<b>FEDERAL REVENUE</b>								
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	0.00	0.0%
Special Education Discretionary Grants		8182	4,305.00	4,305.00	4,257.00	4,305.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	107,632.00	107,632.00	0.00	123,460.00	15,828.00	14.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,432.00	8,432.00	4,924.66	14,144.00	5,712.00	67.7%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	3,034.00	3,034.00	0.00	4,340.00	1,306.00	43.0%
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)
Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	172,046.00	172,046.00	0.00	170,464.00	(1,582.00)	-0.9%
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	0.00	0.00	8,471.67	8,471.67	8,471.67	New
TOTAL, FEDERAL REVENUE			295,449.00	295,449.00	17,653.33	325,184.67	29,735.67	10.1%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	159,089.00	159,089.00	61,044.00	165,986.00	6,897.00	4.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,520.00	16,520.00	16,105.00	15,495.00	(1,025.00)	-6.2%
Lottery - Unrestricted and Instructional Materials		8560	101,427.00	101,427.00	1,678.68	101,427.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	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%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	607,337.00	607,337.00	637,050.55	883,564.00	276,227.00	45.5%
TOTAL, OTHER STATE REVENUE			884,373.00	884,373.00	715,878.23	1,166,472.00	282,099.00	31.9%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	21,000.00	21,000.00	20,223.12	71,000.00	50,000.00	238.1%
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								
Child Development Parent Fees		8673	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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 Local Revenue								
All Other Local Revenue		8699	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	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			24,000.00	24,000.00	20,223.12	74,000.00	50,000.00	208.3%
TOTAL, REVENUES			7,361,232.00	7,361,232.00	2,939,046.68	8,340,899.67		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,204,680.00	2,204,680.00	900,908.67	2,529,637.00	(324,957.00)	-14.7%
Certificated Pupil Support Salaries		1200	160,150.00	160,150.00	60,738.06	151,868.00	8,282.00	5.2%
Certificated Supervisors' and Administrators' Salaries		1300	240,517.00	240,517.00	147,574.39	363,247.00	(122,730.00)	-51.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,605,347.00	2,605,347.00	1,109,221.12	3,044,752.00	(439,405.00)	-16.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	225,002.00	225,002.00	85,649.09	244,880.00	(19,878.00)	-8.8%
Classified Support Salaries		2200	137,405.00	137,405.00	58,925.22	131,948.00	5,457.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	83,933.00	83,933.00	64,877.64	321,929.00	(237,996.00)	-283.6%
Clerical, Technical and Office Salaries		2400	248,720.00	248,720.00	118,186.99	312,406.00	(63,686.00)	-25.6%
Other Classified Salaries		2900	22,000.00	22,000.00	2,160.00	22,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			717,060.00	717,060.00	329,798.94	1,033,163.00	(316,103.00)	-44.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	497,620.00	497,620.00	184,946.47	579,560.00	(81,940.00)	-16.5%
PERS		3201-3202	189,379.00	189,379.00	123,066.56	273,521.00	(84,142.00)	-44.4%
OASDI/Medicare/Alternative		3301-3302	91,320.00	91,320.00	48,240.37	121,358.00	(30,038.00)	-32.9%
Health and Welfare Benefits		3401-3402	571,017.00	571,017.00	161,123.58	681,599.00	(110,582.00)	-19.4%
Unemployment Insurance		3501-3502	1,652.00	1,652.00	713.64	2,029.00	(377.00)	-22.8%
Workers' Compensation		3601-3602	103,096.00	103,096.00	52,236.42	148,194.00	(45,098.00)	-43.7%
OPEB, Allocated		3701-3702	39,649.00	39,649.00	17,242.19	48,560.00	(8,911.00)	-22.5%
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	424.19	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,493,733.00	1,493,733.00	587,993.42	1,854,821.00	(361,088.00)	-24.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	9,058.45	30,000.00	(25,000.00)	-500.0%
Books and Other Reference Materials		4200	13,500.00	13,500.00	1,292.02	8,944.00	4,556.00	33.7%
Materials and Supplies		4300	254,461.00	254,461.00	63,391.23	288,516.00	(34,055.00)	-13.4%
Noncapitalized Equipment		4400	63,500.00	63,500.00	34,013.08	98,000.00	(34,500.00)	-54.3%

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)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			336,461.00	336,461.00	107,754.78	425,460.00	(88,999.00)	-26.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	19,600.98	50,000.00	(50,000.00)	New
Travel and Conferences		5200	27,010.00	27,010.00	11,005.87	41,600.00	(14,590.00)	-54.0%
Dues and Memberships		5300	8,500.00	8,500.00	8,073.50	9,000.00	(500.00)	-5.9%
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	4,750.00	4,750.00	2,092.55	8,250.00	(3,500.00)	-73.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	719,766.00	719,766.00	4,579.30	755,857.00	(36,091.00)	-5.0%
Professional/Consulting Services and Operating Expenditures		5800	569,185.00	569,185.00	126,838.41	697,383.67	(128,198.67)	-22.5%
Communications		5900	18,350.00	18,350.00	23,295.09	30,850.00	(12,500.00)	-68.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,347,561.00	1,347,561.00	195,485.70	1,592,940.67	(245,379.67)	-18.2%
<b>CAPITAL OUTLAY</b>								
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	146,500.00	146,500.00	0.00	281,000.00	(134,500.00)	-91.8%
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	50,000.00	(50,000.00)	New
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			146,500.00	146,500.00	0.00	331,000.00	(184,500.00)	-125.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Transfers Out								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								



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 Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	524,967.56	524,967.56	0.00	638,455.06	(113,487.50)	-21.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			524,967.56	524,967.56	0.00	638,455.06	(113,487.50)	-21.6%
TOTAL, EXPENDITURES			7,171,629.56	7,171,629.56	2,330,253.96	8,920,591.73		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
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 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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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 - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	15,499.61
6300	Lottery: Instructional Materials	66,830.23
6500	Special Education	23,516.86
6546	Mental Health-Related Services	10,576.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	144,274.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	83,394.00
7339	Dual Enrollment Opportunities	63,414.00
7412	A-G Access/Success Grant	30,146.31
7413	A-G Learning Loss Mitigation Grant	76,146.41
7435	Learning Recovery Emergency Block Grant	132,214.10
9010	Other Restricted Local	32,322.08
Total, Restricted Balance		678,333.60

## **Special Education Pass-Through Fund Fund 10**

The California Department of Education (CDE) established a special revenue fund for use by the Administration Unit (AU) of a Special Education Local Plan Area (SELPA) to account for special education pass-through revenues outside the general fund (01). LEA's were required to start using this new fund in 2011-12. The fund will allow CDE to improve their comparability of LEAs.

Generally, the fund is required for AUs that receive pass-through revenue for special education from federal, state, or local sources having administrative involvement in allocating and distributing the revenues to other member agencies.

Merced County Office of Education is the AU of the SELPA and will receive revenue in fund 10 that will immediately pass-through to the 20 school districts in Merced County. The creation and use of the fund does not change how we allocate Special Education revenue only where we report the revenue and subsequent pass-through. Revenue received to operate MCOE's special education programs will still be received and recorded in the general fund (01).

### **Summary of the Special Education Pass-Through Fund FY 2024-25 1st Interim Budget:**

Beginning Balance	\$ 0
Revenue	36,814,839
Planned Expenditures	<u>(36,814,839)</u>
Ending Fund Balance	\$ 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,461,953.00	10,461,953.00	2,798,549.00	13,298,463.00	2,836,510.00	27.1%
3) Other State Revenue		8300-8599	23,516,376.00	23,516,376.00	8,584,273.00	23,516,376.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			33,978,329.00	33,978,329.00	11,382,822.00	36,814,839.00		
<b>B. EXPENDITURES</b>								
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	33,978,329.00	33,978,329.00	8,584,273.00	36,814,839.00	(2,836,510.00)	-8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,978,329.00	33,978,329.00	8,584,273.00	36,814,839.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	2,798,549.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	2,798,549.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		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		

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)
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	10,461,953.00	10,461,953.00	2,798,549.00	13,298,463.00	2,836,510.00	27.1%
TOTAL, FEDERAL REVENUE			10,461,953.00	10,461,953.00	2,798,549.00	13,298,463.00	2,836,510.00	27.1%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	23,516,376.00	23,516,376.00	8,584,273.00	23,516,376.00	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			23,516,376.00	23,516,376.00	8,584,273.00	23,516,376.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			33,978,329.00	33,978,329.00	11,382,822.00	36,814,839.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	10,461,953.00	10,461,953.00	0.00	13,298,463.00	(2,836,510.00)	-27.1%
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								

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	6500	7221	23,516,376.00	23,516,376.00	8,584,273.00	23,516,376.00	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%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,978,329.00	33,978,329.00	8,584,273.00	36,814,839.00	(2,836,510.00)	-8.3%
TOTAL, EXPENDITURES			33,978,329.00	33,978,329.00	8,584,273.00	36,814,839.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00

**Adult Education Fund  
Fund 11**

The Adult Education fund was established in fiscal year 2015-16 to account for the Adult Education Block grant. The MCOE is a member of a consortium with seven other school districts and Merced College. The MCOE receives funding as a sub-recipient via Merced Community College. The Adult Education block grant program serves state and national interests by providing life-long educational opportunities and support services to all adults. Adult education provides free or low-cost classes to Californians ages 18 and older.

**Summary of the Adult Education Fund  
FY 2024-25 1st Interim Budget:**

Beginning Balance	\$	288,526
Revenue		1,096,712
Planned Expenditures		<u>(1,093,006)</u>
Ending Fund Balance	\$	292,232



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>A. REVENUES</b>								
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	561,050.00	561,050.00	184,300.64	661,069.00	100,019.00	17.8%
4) Other Local Revenue		8600-8799	435,643.00	435,643.00	138,475.80	435,643.00	0.00	0.0%
5) TOTAL, REVENUES			996,693.00	996,693.00	322,776.44	1,096,712.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	385,844.00	385,844.00	128,394.58	383,545.00	2,299.00	0.6%
2) Classified Salaries		2000-2999	142,710.00	142,710.00	53,544.12	137,682.00	5,028.00	3.5%
3) Employee Benefits		3000-3999	257,340.00	257,340.00	87,185.66	254,330.00	3,010.00	1.2%
4) Books and Supplies		4000-4999	13,017.00	13,017.00	9,714.01	15,640.00	(2,623.00)	-20.2%
5) Services and Other Operating Expenditures		5000-5999	160,324.00	160,324.00	62,471.25	249,761.00	(89,437.00)	-55.8%
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	47,962.37	47,962.37	12,630.78	52,048.00	(4,085.63)	-8.5%
9) TOTAL, EXPENDITURES			1,007,197.37	1,007,197.37	353,940.40	1,093,006.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,504.37)	(10,504.37)	(31,163.96)	3,706.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,504.37)	(10,504.37)	(31,163.96)	3,706.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	211,203.23	288,526.02		288,526.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,203.23	288,526.02		288,526.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,203.23	288,526.02		288,526.02		
2) Ending Balance, June 30 (E + F1e)			200,698.86	278,021.65		292,232.02		
<b>Components of Ending Fund Balance</b>								
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	77,704.73		91,915.10		
c) Committed								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	200,698.86	200,316.92		200,316.92		
Adult Education Expenses	0000	9780		200,316.92				
Adult Education Expenses	0000	9780	200,698.86					
Adult Education Expenses	0000	9780				200,316.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
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	0.00	0.0%
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	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%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		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%
Adult Education Program	6391	8590	551,630.00	551,630.00	184,300.64	651,649.00	100,019.00	18.1%
All Other State Revenue	All Other	8590	9,420.00	9,420.00	0.00	9,420.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			561,050.00	561,050.00	184,300.64	661,069.00	100,019.00	17.8%
<b>OTHER LOCAL REVENUE</b>								
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	3,706.00	3,706.00	2,042.15	3,706.00	0.00	0.0%
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	0.00	0.0%
Interagency Services		8677	431,937.00	431,937.00	136,433.65	431,937.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			435,643.00	435,643.00	138,475.80	435,643.00	0.00	0.0%
TOTAL, REVENUES			996,693.00	996,693.00	322,776.44	1,096,712.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	385,844.00	385,844.00	128,394.58	383,545.00	2,299.00	0.6%

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 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%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			385,844.00	385,844.00	128,394.58	383,545.00	2,299.00	0.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	83,816.00	83,816.00	34,746.88	86,098.00	(2,282.00)	-2.7%
Classified Support Salaries		2200	58,894.00	58,894.00	18,797.24	51,584.00	7,310.00	12.4%
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			142,710.00	142,710.00	53,544.12	137,682.00	5,028.00	3.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	73,697.00	73,697.00	15,752.30	73,257.00	440.00	0.6%
PERS		3201-3202	41,076.00	41,076.00	25,715.44	37,243.00	3,833.00	9.3%
OASDI/Medicare/Alternative		3301-3302	17,249.00	17,249.00	8,729.12	16,093.00	1,156.00	6.7%
Health and Welfare Benefits		3401-3402	102,300.00	102,300.00	28,110.09	102,300.00	0.00	0.0%
Unemployment Insurance		3501-3502	269.00	269.00	91.00	260.00	9.00	3.3%
Workers' Compensation		3601-3602	16,295.00	16,295.00	6,604.39	18,923.00	(2,628.00)	-16.1%
OPEB, Allocated		3701-3702	6,454.00	6,454.00	2,183.32	6,254.00	200.00	3.1%
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			257,340.00	257,340.00	87,185.66	254,330.00	3,010.00	1.2%
<b>BOOKS AND SUPPLIES</b>								
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	2,130.00	2,130.00	0.00	0.00	2,130.00	100.0%
Materials and Supplies		4300	10,887.00	10,887.00	2,143.02	15,640.00	(4,753.00)	-43.7%
Noncapitalized Equipment		4400	0.00	0.00	7,570.99	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,017.00	13,017.00	9,714.01	15,640.00	(2,623.00)	-20.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	3,017.06	11,826.00	(11,826.00)	New
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	11,695.00	11,695.00	4,960.22	11,695.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,101.00	49,101.00	24,000.00	49,101.00	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	88,728.00	88,728.00	26,574.60	77,583.00	11,145.00	12.6%
Professional/Consulting Services and								
Operating Expenditures		5800	10,800.00	10,800.00	3,792.00	98,556.00	(87,756.00)	-812.6%
Communications		5900	0.00	0.00	127.37	1,000.00	(1,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,324.00	160,324.00	62,471.25	249,761.00	(89,437.00)	-55.8%
<b>CAPITAL OUTLAY</b>								
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%

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)
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
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%
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%
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	47,962.37	47,962.37	12,630.78	52,048.00	(4,085.63)	-8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			47,962.37	47,962.37	12,630.78	52,048.00	(4,085.63)	-8.5%
TOTAL, EXPENDITURES			1,007,197.37	1,007,197.37	353,940.40	1,093,006.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%

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>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
6371	CalWORKs for ROCP or Adult Education	22,566.47
6391	Adult Education Program	69,348.63
Total, Restricted Balance		91,915.10

## **Child Development Fund Fund 12**

The Child Development fund was established in fiscal year 2004-05 to account for the federal, state and local revenues of the child development programs. The programs operating under this fund are subsidized by state or federal funds and not with the intent of recovering costs of the programs by other charges.

Early Education has a long and successful history of operating numerous programs that benefit children ages 0-5, their families and childcare providers. There are two divisions within the Early Education Department, the Early Education Support Programs (EESP) and Head Start (HS).

EESP works to empower, support and build capacity for all children, families and childcare providers of Merced County. The work of EESP also extends out to other counties within the Central Valley. Services provided include, financial childcare assistance, childcare referrals, home visiting, workforce development, coaching, professional growth opportunities and family engagement.

EESP includes all Child Care Subsidy Programs, Early Head Start Partnership, Child Care Resource and Referral Services, Merced County Collaborative for Children and Families, Caring Kids home visiting program, California Preschool Instructional Network and General Child Care Center.

The Head Start/Early Head Start program provides comprehensive child development and related services to children 0 to kindergarten age and pregnant women from income eligible families and children with exceptional needs. Head Start/Early Head Start prepares children intellectually, socially, emotionally, and physically for school and life and assists families in meeting their self-sufficiency goals.

### **Summary of the Child Development Fund FY 2024-25 1st Interim Budget:**

Beginning Balance	\$ 9,050,449
Revenue	66,367,113
Planned Expenditures	<u>(66,637,583)</u>
Ending Fund Balance	\$ 8,779,979

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	34,896,253.00	34,896,253.00	13,052,941.27	34,915,729.00	19,476.00	0.1%
3) Other State Revenue		8300-8599	11,699,731.00	11,699,731.00	10,923,159.24	20,165,581.00	8,465,850.00	72.4%
4) Other Local Revenue		8600-8799	11,215,729.00	11,215,729.00	2,830,732.43	11,285,803.00	70,074.00	0.6%
5) TOTAL, REVENUES			57,811,713.00	57,811,713.00	26,806,832.94	66,367,113.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,075,421.00	6,075,421.00	2,068,364.02	6,436,206.00	(360,785.00)	-5.9%
2) Classified Salaries		2000-2999	9,634,127.00	9,634,127.00	3,515,263.85	10,000,021.00	(365,894.00)	-3.8%
3) Employee Benefits		3000-3999	7,949,071.00	7,949,071.00	2,462,415.80	8,278,158.00	(329,087.00)	-4.1%
4) Books and Supplies		4000-4999	2,088,617.00	2,088,617.00	647,467.47	2,924,708.00	(836,091.00)	-40.0%
5) Services and Other Operating Expenditures		5000-5999	24,317,162.00	24,317,162.00	12,724,522.61	30,743,967.00	(6,426,805.00)	-26.4%
6) Capital Outlay		6000-6999	3,845,484.00	3,845,484.00	908,880.48	3,648,064.00	197,420.00	5.1%
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	3,969,590.00	3,969,590.00	238,571.96	4,606,458.60	(636,868.60)	-16.0%
9) TOTAL, EXPENDITURES			57,879,472.00	57,879,472.00	22,565,486.19	66,637,582.60		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(67,759.00)	(67,759.00)	4,241,346.75	(270,469.60)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67,759.00)	(67,759.00)	4,241,346.75	(270,469.60)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,073,459.72	9,050,448.91		9,050,448.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,073,459.72	9,050,448.91		9,050,448.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,073,459.72	9,050,448.91		9,050,448.91		
2) Ending Balance, June 30 (E + F1e)			1,005,700.72	8,982,689.91		8,779,979.31		
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	1,005,700.72	8,259,111.52		8,056,400.92		



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)
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	0.00	723,578.39		723,578.39		
Early Education Expenses	0000	9780		723,578.39				
Early Education Expenses	0000	9780				723,578.39		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	539,291.00	539,291.00	114,649.41	565,000.00	25,709.00	4.8%
Interagency Contracts Between LEAs		8285	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	34,356,962.00	34,356,962.00	12,938,291.86	34,350,729.00	(6,233.00)	0.0%
TOTAL, FEDERAL REVENUE			34,896,253.00	34,896,253.00	13,052,941.27	34,915,729.00	19,476.00	0.1%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	32,000.00	32,000.00	5,992.05	35,000.00	3,000.00	9.4%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	0.00	0.00	0.00	433,613.00	433,613.00	New
All Other State Revenue	All Other	8590	11,667,731.00	11,667,731.00	10,917,167.19	19,696,968.00	8,029,237.00	68.8%
TOTAL, OTHER STATE REVENUE			11,699,731.00	11,699,731.00	10,923,159.24	20,165,581.00	8,465,850.00	72.4%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	0.00	0.00	73,260.77	0.00	0.00	0.0%
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								
Child Development Parent Fees		8673	0.00	0.00	4,039.23	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	40,218.00	40,218.00	0.00	38,625.00	(1,593.00)	-4.0%
Other Local Revenue								
All Other Local Revenue		8699	11,175,511.00	11,175,511.00	2,753,432.43	11,247,178.00	71,667.00	0.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,215,729.00	11,215,729.00	2,830,732.43	11,285,803.00	70,074.00	0.6%
<b>TOTAL, REVENUES</b>			57,811,713.00	57,811,713.00	26,806,832.94	66,367,113.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,925,233.00	4,925,233.00	1,635,227.83	5,286,018.00	(360,785.00)	-7.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,150,188.00	1,150,188.00	433,136.19	1,150,188.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,075,421.00	6,075,421.00	2,068,364.02	6,436,206.00	(360,785.00)	-5.9%

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>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,143,173.00	1,143,173.00	354,297.87	1,143,173.00	0.00	0.0%
Classified Support Salaries		2200	2,814,347.00	2,814,347.00	978,803.68	2,667,142.00	147,205.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	3,216,909.00	3,216,909.00	1,413,161.42	3,649,532.00	(432,623.00)	-13.4%
Clerical, Technical and Office Salaries		2400	2,459,698.00	2,459,698.00	769,000.88	2,540,174.00	(80,476.00)	-3.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,634,127.00	9,634,127.00	3,515,263.85	10,000,021.00	(365,894.00)	-3.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,156,585.00	1,156,585.00	357,168.50	1,242,593.00	(86,008.00)	-7.4%
PERS		3201-3202	2,599,391.00	2,599,391.00	978,355.45	2,662,217.00	(62,826.00)	-2.4%
OASDI/Medicare/Alternative		3301-3302	822,336.00	822,336.00	298,189.56	848,044.00	(25,708.00)	-3.1%
Health and Welfare Benefits		3401-3402	2,699,324.00	2,699,324.00	555,388.12	2,784,496.00	(85,172.00)	-3.2%
Unemployment Insurance		3501-3502	7,853.00	7,853.00	2,784.24	8,208.00	(355.00)	-4.5%
Workers' Compensation		3601-3602	475,067.00	475,067.00	203,323.11	535,591.00	(60,524.00)	-12.7%
OPEB, Allocated		3701-3702	188,515.00	188,515.00	67,206.82	197,009.00	(8,494.00)	-4.5%
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			7,949,071.00	7,949,071.00	2,462,415.80	8,278,158.00	(329,087.00)	-4.1%
<b>BOOKS AND SUPPLIES</b>								
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	500.00	500.00	930.95	1,700.00	(1,200.00)	-240.0%
Materials and Supplies		4300	1,366,615.00	1,366,615.00	299,274.95	2,153,802.00	(787,187.00)	-57.6%
Noncapitalized Equipment		4400	162,145.00	162,145.00	70,906.77	235,107.00	(72,962.00)	-45.0%
Food		4700	559,357.00	559,357.00	276,354.80	534,099.00	25,258.00	4.5%
TOTAL, BOOKS AND SUPPLIES			2,088,617.00	2,088,617.00	647,467.47	2,924,708.00	(836,091.00)	-40.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	391,089.00	391,089.00	10,000.00	432,169.00	(41,080.00)	-10.5%
Travel and Conferences		5200	180,592.00	180,592.00	92,789.37	222,884.00	(42,292.00)	-23.4%
Dues and Memberships		5300	27,993.00	27,993.00	21,000.00	23,128.00	4,865.00	17.4%
Insurance		5400-5450	25,000.00	25,000.00	0.00	24,700.00	300.00	1.2%
Operations and Housekeeping Services		5500	200.00	200.00	0.00	200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,700.00	22,700.00	8,412.85	26,300.00	(3,600.00)	-15.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,918,528.00	1,918,528.00	35,048.52	1,924,383.00	(5,855.00)	-0.3%
Professional/Consulting Services and								
Operating Expenditures		5800	21,707,389.00	21,707,389.00	12,549,186.14	28,050,741.00	(6,343,352.00)	-29.2%
Communications		5900	43,671.00	43,671.00	8,085.73	39,462.00	4,209.00	9.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,317,162.00	24,317,162.00	12,724,522.61	30,743,967.00	(6,426,805.00)	-26.4%
<b>CAPITAL OUTLAY</b>								
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	3,465,484.00	3,465,484.00	908,880.48	3,393,064.00	72,420.00	2.1%
Equipment		6400	380,000.00	380,000.00	0.00	255,000.00	125,000.00	32.9%

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)
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			3,845,484.00	3,845,484.00	908,880.48	3,648,064.00	197,420.00	5.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	3,969,590.00	3,969,590.00	238,571.96	4,606,458.60	(636,868.60)	-16.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,969,590.00	3,969,590.00	238,571.96	4,606,458.60	(636,868.60)	-16.0%
TOTAL, EXPENDITURES			57,879,472.00	57,879,472.00	22,565,486.19	66,637,582.60		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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 - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	24,806.25
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	13,092.38
9010	Other Restricted Local	8,018,502.29
Total, Restricted Balance		8,056,400.92

## **Special Reserve for Other Than Capital Outlay**

### **Fund 17**

This fund is used for the accumulation of general fund dollars reserved for economic uncertainties or to cover cash flow shortages in other funds. Expenditures may not be made from this fund. Amounts from this fund must be transferred to other authorized funds before expenditures can be made.

This fund is used to cover temporary cash flow shortages in the organization's operating funds. The Child Development fund (12) maintains a \$2 million cash loan due to the nature of the funding for the grants and contracts in the Child Development fund. The majority of the funding received in the Child Development fund is on a reimbursement basis.

### **Summary of Fund 17 FY 2024-25 1st Interim Budget:**

Beginning Balance	\$ 18,807,140
Interest Revenue	<u>325,000</u>
Ending Fund Balance	<u>\$ 19,132,140</u>
Assigned: Unexpected Facility Repairs	\$ 1,603,154
Outdoor School Facilities	250,000
Reserve for Economic Uncertainties	\$ 17,278,986

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>A. REVENUES</b>								
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	325,000.00	325,000.00	162,768.65	325,000.00	0.00	0.0%
5) TOTAL, REVENUES			325,000.00	325,000.00	162,768.65	325,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			325,000.00	325,000.00	162,768.65	325,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			325,000.00	325,000.00	162,768.65	325,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,846,821.11	18,807,139.84		18,807,139.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,846,821.11	18,807,139.84		18,807,139.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,846,821.11	18,807,139.84		18,807,139.84		
2) Ending Balance, June 30 (E + F1e)			16,171,821.11	19,132,139.84		19,132,139.84		
<b>Components of Ending Fund Balance</b>								
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								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,853,154.00	1,853,154.00		1,853,154.00		
Unexpected Facility Repairs	0000	9780		1,603,154.00				
CGM Facilites	0000	9780		250,000.00				
Unexpected Facility Repairs	0000	9780	1,603,154.00					
CGM Facilites	0000	9780	250,000.00					
Unexpected Facility Repairs	0000	9780				1,603,154.00		
CGM Facilites	0000	9780				250,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,318,667.11	17,278,985.84		17,278,985.84		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	325,000.00	325,000.00	162,768.65	325,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			325,000.00	325,000.00	162,768.65	325,000.00	0.00	0.0%
TOTAL, REVENUES			325,000.00	325,000.00	162,768.65	325,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>CONTRIBUTIONS</b>								
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 + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00



## **Special Reserve Fund for Postemployment Benefits Fund 20**

The post-employment benefits fund was created in fiscal year 1996-97 exclusively for the purpose of establishing a reserve to fund the future cost of retiree's health and welfare benefits for eligible employees.

In February of 2024, an Actuarial Valuation was completed to update the total amount of the future liability of post-employment benefits. The accrued liability of the MCOE for all benefits of current and future retirees' is \$7,320,648. The report is based on information as of June 2023.

The total unfunded liability of over \$7 million does not include the dollars held in this reserve fund. MCOE selected to maintain this balance locally for flexibility in cash flow needs and in case the total liability should decrease, we would not be "overfunding" the liability.

MCOE has established an irrevocable trust fund to accumulate the contributions promised to pay all retiree benefits and to process the actual monthly payments of health benefit premiums for the retirees. The initial \$2,000,000 deposit to the trust occurred in July 2008. The MCOE uses the irrevocable trust fund to pay for the current benefits of the retiree's and accumulate funds for future costs. The balance as of June 30, 2024, was \$1,471,215.

### **Summary of Fund 20 FY 2024-25 1st Interim Budget:**

Beginning Balance	\$ 1,260,881
Interest Revenue	<u>25,000</u>
Assigned: Post Employment Benefit	\$ 1,285,881

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>A. REVENUES</b>								
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	25,000.00	25,000.00	13,417.44	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	13,417.44	25,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,000.00	25,000.00	13,417.44	25,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,000.00	25,000.00	13,417.44	25,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,243,914.32	1,260,881.05		1,260,881.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,243,914.32	1,260,881.05		1,260,881.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,243,914.32	1,260,881.05		1,260,881.05		
2) Ending Balance, June 30 (E + F1e)			1,268,914.32	1,285,881.05		1,285,881.05		
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								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,268,914.32	1,285,881.05		1,285,881.05		
Other Post Employment Expenses	0000	9780		1,285,881.05				
Other Post Employment Expenses	0000	9780	1,268,914.32					
Other Post Employment Expenses	0000	9780				1,285,881.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	25,000.00	25,000.00	13,417.44	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	13,417.44	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	13,417.44	25,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>CONTRIBUTIONS</b>								
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 + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00

## **County School Facilities Fund Fund 35**

This State School Building Fund was established in fiscal year 1998-99. The State and local school districts both have the ability to issue bonds to pay for school facilities. County Offices of Education are unable to issue bonds but can participate in the State's School Facility Program (SFP) funded by State bonds. Financial hardship assistance is available for those school districts and County Offices of Education which cannot provide all of the funding required to participate in (SFP). In order to receive financial hardship assistance, the MCOE must have made all reasonable efforts to raise local funding and must also demonstrate that it is unable to contribute all or a portion of the matching share requirement. If the MCOE meets the financial hardship criteria, it is eligible for financial assistance for new construction, modernization, Facility Hardship projects.

Currently the MCOE has no projects on the OPSC funded, unfunded or acknowledged list.

### **Future Projects:**

The MCOE has also recently completed an assessment of classroom needs and is currently working on prioritizing the projects. The funds remaining in this fund include previous project savings.

### **Summary of the Facilities Fund FY 2024-25 1st Interim Budget:**

Beginning Balance	\$ 4,197,110
Interest Revenue	<u>280,000</u>
Transfer Outs	1,100,000
 Ending Fund Balance	 \$ 3,377,110

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>A. REVENUES</b>								
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	100,000.00	100,000.00	45,395.46	280,000.00	180,000.00	180.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	45,395.46	280,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			100,000.00	100,000.00	45,395.46	280,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	1,100,000.00	(1,100,000.00)	New
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	(1,100,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100,000.00	100,000.00	45,395.46	(820,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,094,342.61	4,197,109.85		4,197,109.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,094,342.61	4,197,109.85		4,197,109.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,094,342.61	4,197,109.85		4,197,109.85		
2) Ending Balance, June 30 (E + F1e)			4,194,342.61	4,297,109.85		3,377,109.85		
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	3,374,509.32	3,374,509.32		3,374,509.32		
c) Committed								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	819,833.29	922,600.53		2,600.53		
State Funded Facility Projects	0000	9780		922,600.53				
State Funded Facility Projects	0000	9780	819,833.29					
State Funded Facility Projects	0000	9780				2,600.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	100,000.00	100,000.00	45,395.46	280,000.00	180,000.00	180.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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			100,000.00	100,000.00	45,395.46	280,000.00	180,000.00	180.0%
TOTAL, REVENUES			100,000.00	100,000.00	45,395.46	280,000.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	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	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								



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: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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%
<b>INTERFUND TRANSFERS OUT</b>								
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	1,100,000.00	(1,100,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	1,100,000.00	(1,100,000.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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	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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c + e)			0.00	0.00	0.00	(1,100,000.00)		

Resource	Description	2024-25 Projected Totals
7710	State School Facilities Projects	3,374,509.32
Total, Restricted Balance		3,374,509.32

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	30.00	30.00	30.00	30.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	250.00	250.00	250.00	250.00	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	280.00	280.00	280.00	280.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	173.00	173.00	173.00	173.00	0.00	0.0%
b. Special Education-Special Day Class	840.00	840.00	840.00	840.00	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	52.00	52.00	52.00	52.00	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	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	1,065.00	1,065.00	1,065.00	1,065.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	1,345.00	1,345.00	1,345.00	1,345.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>	55,620.00	55,620.00	55,620.00	55,620.00	0.00	0.0%
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA</b>						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA</b>						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b>						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	390.00	390.00	425.00	425.00	35.00	9.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA</b>						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA</b>						

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)	390.00	390.00	425.00	425.00	35.00	9.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	390.00	390.00	425.00	425.00	35.00	9.0%

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			34,404,928.24	28,257,017.14	29,341,126.44	26,300,309.47	21,745,236.39	20,660,332.25	14,612,821.46	10,243,416.48
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		645,540.00	656,049.00	1,177,023.00	1,161,971.00	1,161,971.00	1,040,000.00	1,040,000.00	1,040,000.00
Property Taxes	8020-8079		389,041.75	262,416.83	0.00	0.00	1,823,679.86	6,000,000.00	1,500,000.00	1,498,318.92
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		45,508.99	312,953.70	1,085,101.68	63,007.98	512,516.82	74,000.00	500,000.00	500,000.00
Other State Revenue	8300-8599		1,767,759.34	1,841,611.72	3,169,599.72	3,580,126.85	5,318,186.14	535,901.00	1,407,886.23	400,000.00
Other Local Revenue	8600-8799		847,830.71	3,336,096.56	2,636,228.25	3,100,075.36	113,846.02	2,670,000.00	2,500,000.00	1,790,772.25
Interfund Transfers In	8900-8929								500,000.00	250,000.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,695,680.79	6,409,127.81	8,067,952.65	7,905,181.19	8,930,199.84	10,319,901.00	7,447,886.23	5,479,091.17
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		952,644.51	2,453,027.49	2,324,942.83	2,299,709.30	2,408,265.89	2,830,138.50	2,830,138.50	2,830,138.50
Classified Salaries	2000-2999		1,764,117.19	2,987,808.39	3,126,603.31	3,112,813.44	3,124,913.20	4,026,584.25	4,026,584.25	4,026,584.25
Employee Benefits	3000-3999		957,368.22	1,797,036.61	2,802,962.13	2,824,389.57	2,862,973.90	3,536,721.25	3,536,721.25	3,536,721.25
Books and Supplies	4000-4999		30,611.96	308,725.71	320,801.50	949,020.74	441,822.08	680,826.39	680,826.39	680,826.39
Services	5000-5999		386,169.70	1,702,566.83	1,134,717.57	3,258,027.10	1,235,380.67	3,193,716.92	3,193,716.92	3,193,716.92
Capital Outlay	6000-6999		0.00	1,062,238.23	28,825.55	1,132,095.96	403,615.85	663,190.61	663,190.61	663,190.61
Other Outgo	7000-7499		459,092.53	(6,800.71)	(6,594.81)	(239,668.29)	(1,737.30)	(457,138.27)	(457,138.27)	(457,138.27)
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		4,550,004.11	10,304,602.55	9,732,258.08	13,336,387.82	10,475,234.29	14,474,039.65	14,474,039.65	14,474,039.65
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	608,523.26	1,045.29	2,011.62	(16,412.78)	12,710.81	(87,270.12)	69,643.84	69,643.84	69,643.84
Accounts Receivable	9200-9299	22,558,727.55	1,683,884.17	1,128,637.15	3,136,653.53	586,169.77	229,458.86	2,504,274.79	2,255,872.76	2,255,872.76
Due From Other Funds	9310	6,763,579.05	250,766.32	6,424,351.79	46,122.80	(21,229.23)	(14,429.53)	(3,912,514.78)	676,357.91	676,357.91
Stores	9320	90,363.60	21,505.82	(15,413.09)	(4,596.99)	31,641.45	(32,591.64)	36,503.53	9,036.36	9,036.36
Prepaid Expenditures	9330	0.00								
Other Current Assets	9340	0.00								
Lease Receivable	9380	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		30,021,193.46	1,957,201.60	7,539,587.47	3,161,766.56	589,292.80	95,167.57	(1,302,092.62)	3,010,910.87	3,010,910.87
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	13,275,385.02	7,041,552.81	1,797,894.70	1,512,823.92	(286,840.75)	(364,962.74)	357,491.71	357,491.71	357,491.71
Due To Other Funds	9610	3,539,364.22	123,647.23	431,508.65	3,017,501.19			(3,329.28)	(3,329.28)	(3,329.28)
Current Loans	9640	0.00								
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	661,259.50	85,589.34	330,600.08	7,952.99			237,117.09		
SUBTOTAL		17,476,008.74	7,250,789.38	2,560,003.43	4,538,278.10	(286,840.75)	(364,962.74)	591,279.52	354,162.43	354,162.43
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		12,545,184.72	(5,293,587.78)	4,979,584.04	(1,376,511.54)	876,133.55	460,130.31	(1,893,372.14)	2,656,748.44	2,656,748.44
E. NET INCREASE/DECREASE (B - C + D)			(6,147,911.10)	1,084,109.30	(3,040,816.97)	(4,555,073.08)	(1,084,904.14)	(6,047,510.79)	(4,369,404.98)	(6,338,200.04)
F. ENDING CASH (A + E)			28,257,017.14	29,341,126.44	26,300,309.47	21,745,236.39	20,660,332.25	14,612,821.46	10,243,416.48	3,905,216.44
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		3,905,216.44	4,918,010.56	9,314,395.00	15,502,600.77				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,008,511.56	1,085,848.02	1,085,848.02	962,216.40	300,000.00		12,364,978.00	12,364,978.00
Property Taxes	8020-8079	1,016,854.00	4,192,366.84	1,380,507.18	1,185,688.62			19,248,874.00	19,248,874.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	2,800,000.00	2,800,000.00	2,347,937.30	6,783,730.00			17,824,756.47	17,824,756.47
Other State Revenue	8300-8599	5,118,178.00	6,300,000.00	6,400,000.00	8,700,000.00			44,539,249.00	44,539,249.00
Other Local Revenue	8600-8799	5,000,000.00	4,198,919.00	2,600,000.00	7,800,000.97			36,593,769.12	36,593,769.12
Interfund Transfers In	8900-8929	250,000.00		100,000.00				1,100,000.00	1,100,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		15,193,543.56	18,577,133.86	13,914,292.50	25,431,635.99	300,000.00	0.00	131,671,626.59	131,671,626.59
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,396,166.20	3,396,166.20	1,164,977.83	475,069.25	940,000.00		28,301,385.00	28,301,385.00
Classified Salaries	2000-2999	4,831,901.10	4,831,901.10	2,392,739.89	1,093,292.13	920,000.00		40,265,842.50	40,265,842.50
Employee Benefits	3000-3999	4,244,065.50	4,244,065.50	3,255,826.69	1,493,360.63	275,000.00		35,367,212.50	35,367,212.50
Books and Supplies	4000-4999	816,991.66	816,991.66	740,406.19	40,413.19	300,000.00		6,808,263.86	6,808,263.86
Services	5000-5999	3,832,460.30	3,832,460.30	3,193,716.92	2,180,519.02	1,600,000.00		31,937,169.17	31,937,169.17
Capital Outlay	6000-6999	795,828.73	795,828.73	92,305.92	331,595.31			6,631,906.11	6,631,906.11
Other Outgo	7000-7499	(548,565.92)	(548,565.92)	(457,138.27)	(1,849,989.16)			(4,571,382.66)	(4,571,382.66)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		17,368,847.57	17,368,847.57	10,382,835.17	3,764,260.37	4,035,000.00	0.00	144,740,396.48	144,740,396.48
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	83,572.61	83,572.61	69,643.84	250,717.86			608,523.26	
Accounts Receivable	9200-9299	2,707,047.31	2,707,047.31	2,255,872.76	1,127,936.38			22,558,727.55	
Due From Other Funds	9310	811,629.49	811,629.51	676,357.91	338,178.95			6,763,579.05	
Stores	9320	10,843.63	10,843.63	9,036.36	4,518.18			90,363.60	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		3,613,093.04	3,613,093.06	3,010,910.87	1,721,351.37	0.00	0.00	30,021,193.46	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	428,990.05	428,990.05	357,491.71	1,286,970.14			13,275,385.02	
Due To Other Funds	9610	(3,995.14)	(3,995.14)	(3,329.28)	(11,985.45)			3,539,364.22	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							661,259.50	
SUBTOTAL		424,994.91	424,994.91	354,162.43	1,274,984.69	0.00	0.00	17,476,008.74	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		3,188,098.13	3,188,098.15	2,656,748.44	446,366.68	0.00	0.00	12,545,184.72	
E. NET INCREASE/DECREASE (B - C + D)		1,012,794.12	4,396,384.44	6,188,205.77	22,113,742.30	(3,735,000.00)	0.00	(523,585.17)	(13,068,769.89)
F. ENDING CASH (A + E)		4,918,010.56	9,314,395.00	15,502,600.77	37,616,343.07				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								33,881,343.07	

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: \_\_\_\_\_

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 16, 2024

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: Rosa Casillas

Telephone: (209) 381-6732

Title: Director of Financial Services, Internal

E-mail: rcasillas@mcoe.org

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.	X	
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.		X
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.	X	
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.		X
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.		X
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).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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 (2023-24) 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	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S9	Status of Other Funds	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		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	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)		55,620.00	0.00%	55,620.00	0.00%	55,620.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	24,312,562.00	2.93%	25,024,920.00	3.08%	25,795,688.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,743,625.00	(35.59%)	4,343,625.00	0.00%	4,343,625.00
4. Other Local Revenues	8600-8799	13,033,368.12	0.00%	13,033,368.12	0.00%	13,033,368.12
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,700,458.00)	0.00%	(4,700,458.00)	0.00%	(4,700,458.00)
6. Total (Sum lines A1 thru A5c)		39,389,097.12	(4.28%)	37,701,455.12	2.04%	38,472,223.12
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,941,372.00		9,084,434.00
b. Step & Column Adjustment				143,062.00		145,351.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,941,372.00	1.60%	9,084,434.00	1.60%	9,229,785.00
2. Classified Salaries						
a. Base Salaries				14,276,051.00		14,504,468.00
b. Step & Column Adjustment				228,417.00		232,071.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,276,051.00	1.60%	14,504,468.00	1.60%	14,736,539.00
3. Employee Benefits	3000-3999	11,692,221.00	2.70%	12,007,329.00	2.72%	12,334,083.00
4. Books and Supplies	4000-4999	2,865,623.00	(6.51%)	2,679,061.00	0.00%	2,679,061.00
5. Services and Other Operating Expenditures	5000-5999	13,639,647.48	(2.43%)	13,307,899.00	(.84%)	13,196,496.00
6. Capital Outlay	6000-6999	1,674,844.00	(71.65%)	474,844.00	(15.76%)	400,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,879,789.92)	1.35%	(12,039,949.00)	(.75%)	(11,949,848.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		41,209,968.56	(2.89%)	40,018,086.00	1.52%	40,626,116.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(1,820,871.44)		(2,316,630.88)		(2,153,892.88)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,616,750.69		17,795,879.25		15,479,248.37
2. Ending Fund Balance (Sum lines C and D1)		17,795,879.25		15,479,248.37		13,325,355.49
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	88,598.01		88,598.00		88,598.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	14,812,473.31		12,605,704.37		10,454,136.49
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,894,807.93		2,784,946.00		2,782,621.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,795,879.25		15,479,248.37		13,325,355.49
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,894,807.93		2,784,946.00		2,782,621.00
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				
b. Reserve for Economic Uncertainties	9789	17,278,985.84		17,578,986.00		17,878,986.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		20,173,793.77		20,363,932.00		20,661,607.00
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,301,290.00	0.00%	7,301,290.00	0.00%	7,301,290.00
2. Federal Revenues	8100-8299	17,824,756.47	(6.84%)	16,604,756.47	0.00%	16,604,756.47
3. Other State Revenues	8300-8599	37,795,624.00	1.99%	38,547,902.00	2.64%	39,566,983.00
4. Other Local Revenues	8600-8799	23,560,401.00	.85%	23,760,401.00	0.00%	23,760,401.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,100,000.00	(100.00%)		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,700,458.00	0.00%	4,700,458.00	0.00%	4,700,458.00
6. Total (Sum lines A1 thru A5c)		92,282,529.47	(1.48%)	90,914,807.47	1.12%	91,933,888.47
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				19,360,013.00		19,669,773.00
b. Step & Column Adjustment				309,760.00		314,716.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,360,013.00	1.60%	19,669,773.00	1.60%	19,984,489.00
2. Classified Salaries						
a. Base Salaries				25,989,791.50		26,405,628.50
b. Step & Column Adjustment				415,837.00		422,490.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,989,791.50	1.60%	26,405,628.50	1.60%	26,828,118.50
3. Employee Benefits	3000-3999	23,674,991.50	2.14%	24,181,876.00	2.51%	24,790,024.00
4. Books and Supplies	4000-4999	3,942,640.86	(25.00%)	2,956,981.00	(30.07%)	2,067,736.00
5. Services and Other Operating Expenditures	5000-5999	18,297,521.69	(11.42%)	16,208,761.00	(6.94%)	15,083,464.00
6. Capital Outlay	6000-6999	4,957,062.11	(65.28%)	1,721,037.00	0.00%	1,721,037.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	725,579.00	0.00%	725,579.00	0.00%	725,579.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,582,828.26	11.80%	7,359,515.00	(.75%)	7,304,440.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		103,530,427.92	(4.15%)	99,229,150.50	(.73%)	98,504,887.50
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(11,247,898.45)		(8,314,343.03)		(6,570,999.03)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,333,362.27		16,085,463.82		7,771,120.79
2. Ending Fund Balance (Sum lines C and D1)		16,085,463.82		7,771,120.79		1,200,121.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	16,085,463.82		7,771,120.79		1,200,121.76
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780					
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)		16,085,463.82		7,771,120.79		1,200,121.76
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)		55,620.00	0.00%	55,620.00	0.00%	55,620.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	31,613,852.00	2.25%	32,326,210.00	2.38%	33,096,978.00
2. Federal Revenues	8100-8299	17,824,756.47	(6.84%)	16,604,756.47	0.00%	16,604,756.47
3. Other State Revenues	8300-8599	44,539,249.00	(3.70%)	42,891,527.00	2.38%	43,910,608.00
4. Other Local Revenues	8600-8799	36,593,769.12	.55%	36,793,769.12	0.00%	36,793,769.12
5. Other Financing Sources						
a. Transfers In	8900-8929	1,100,000.00	(100.00%)	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%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		131,671,626.59	(2.32%)	128,616,262.59	1.39%	130,406,111.59
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				28,301,385.00		28,754,207.00
b. Step & Column Adjustment				452,822.00		460,067.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,301,385.00	1.60%	28,754,207.00	1.60%	29,214,274.00
2. Classified Salaries						
a. Base Salaries				40,265,842.50		40,910,096.50
b. Step & Column Adjustment				644,254.00		654,561.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,265,842.50	1.60%	40,910,096.50	1.60%	41,564,657.50
3. Employee Benefits	3000-3999	35,367,212.50	2.32%	36,189,205.00	2.58%	37,124,107.00
4. Books and Supplies	4000-4999	6,808,263.86	(17.22%)	5,636,042.00	(15.78%)	4,746,797.00
5. Services and Other Operating Expenditures	5000-5999	31,937,169.17	(7.58%)	29,516,660.00	(4.19%)	28,279,960.00
6. Capital Outlay	6000-6999	6,631,906.11	(66.89%)	2,195,881.00	(3.41%)	2,121,037.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	725,579.00	0.00%	725,579.00	0.00%	725,579.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,296,961.66)	(11.64%)	(4,680,434.00)	(.75%)	(4,645,408.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
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)		144,740,396.48	(3.80%)	139,247,236.50	(.08%)	139,131,003.50
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(13,068,769.89)		(10,630,973.91)		(8,724,891.91)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		46,950,112.96		33,881,343.07		23,250,369.16
2. Ending Fund Balance (Sum lines C and D1)		33,881,343.07		23,250,369.16		14,525,477.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	88,598.01		88,598.00		88,598.00
b. Restricted	9740	16,085,463.82		7,771,120.79		1,200,121.76
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 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	14,812,473.31		12,605,704.37		10,454,136.49
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,894,807.93		2,784,946.00		2,782,621.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,881,343.07		23,250,369.16		14,525,477.25
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,894,807.93		2,784,946.00		2,782,621.00
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	17,278,985.84		17,578,986.00		17,878,986.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		20,173,793.77		20,363,932.00		20,661,607.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.94%		14.62%		14.85%
<b>F. RECOMMENDED RESERVES</b>						
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):						
Merced County SELPA						
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)		36,814,839.00		36,814,839.00		36,814,839.00
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)		144,740,396.48		139,247,236.50		139,131,003.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		144,740,396.48		139,247,236.50		139,131,003.50
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)		144,740,396.48		139,247,236.50		139,131,003.50
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)		2,894,807.93		2,784,944.73		2,782,620.07
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,584,000.00		2,584,000.00		2,584,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,894,807.93		2,784,944.73		2,782,620.07
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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.

Program / Fiscal Year	Estimated Funded ADA				
	Budget Adoption	First Interim		Percent Change	Status
	Budget	Projected Year Totals			
	(Form 01CS, Item 1B-2)	(Form AI) (Form MYPI)			
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)					
Current Year (2024-25)	280.00	280.00	0.0%	Met	
1st Subsequent Year (2025-26)	280.00	280.00	0.0%	Met	
2nd Subsequent Year (2026-27)	280.00	280.00	0.0%	Met	
District Funded County Program ADA (Form A/AI, Line B2g)					
Current Year (2024-25)	1,065.00	1,065.00	0.0%	Met	
1st Subsequent Year (2025-26)	1,065.00	1,065.00	0.0%	Met	
2nd Subsequent Year (2026-27)	1,065.00	1,065.00	0.0%	Met	
County Operations Grant ADA (Form A/AI, Line B5)					
Current Year (2024-25)	55,620.00	55,620.00	0.0%	Met	
1st Subsequent Year (2025-26)	55,620.00	55,620.00	0.0%	Met	
2nd Subsequent Year (2026-27)	55,620.00	55,620.00	0.0%	Met	
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)					
Current Year (2024-25)	0.00	0.00	0.0%	Met	
1st Subsequent Year (2025-26)	0.00		0.0%	Met	
2nd Subsequent Year (2026-27)	0.00		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 MET - Projected ADA for County Operations Grant and county operated programs has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals	Percent Change	Status
Current Year (2024-25)	30,876,244.00	31,613,852.00	2.4%	Not Met
1st Subsequent Year (2025-26)	30,876,244.00	32,696,893.00	5.9%	Not Met
2nd Subsequent Year (2026-27)	30,876,244.00	33,480,577.00	8.4%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected LCFF revenue 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 and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

Variance is due to COE LCFF formula changes, property taxes increase and application of COLA to the out years.

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 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2024-25)	101,856,223.00	103,934,440.00	2.0%	Met
1st Subsequent Year (2025-26)	105,863,761.50	105,853,508.50	0.0%	Met
2nd Subsequent Year (2026-27)	111,341,170.50	107,903,038.50	-3.1%	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 Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2024-25)	17,273,730.00	17,824,756.47	3.2%	No
1st Subsequent Year (2025-26)	16,651,730.00	16,604,756.47	-.3%	No
2nd Subsequent Year (2026-27)	16,901,730.00	16,604,756.47	-1.8%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2024-25)	42,118,178.00	44,539,249.00	5.7%	Yes
1st Subsequent Year (2025-26)	42,397,684.37	42,891,527.00	1.2%	No
2nd Subsequent Year (2026-27)	42,531,075.93	43,910,608.00	3.2%	No

Explanation:  
(required if Yes)

Received new grant for Teacher Residency from UC Merced and it will be a 3 year grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2024-25)	33,978,919.97	36,593,769.12	7.7%	Yes
1st Subsequent Year (2025-26)	34,128,919.12	36,793,769.12	7.8%	Yes
2nd Subsequent Year (2026-27)	34,128,919.12	36,793,769.12	7.8%	Yes

Explanation:  
(required if Yes)

Special Education corrected \$1.6M to object 8710, at Adopted budget it was coded to object 8590.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2024-25)	5,898,826.00	6,808,263.86	15.4%	Yes
1st Subsequent Year (2025-26)	4,455,581.00	5,636,042.00	26.5%	Yes
2nd Subsequent Year (2026-27)	3,840,753.00	4,746,797.00	23.6%	Yes

Explanation:  
(required if Yes)

Received new grants and an increase in funding, this increased our projected supplies expenses from adopted.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2024-25)	22,626,200.94	31,937,169.17	41.2%	Yes
1st Subsequent Year (2025-26)	19,871,581.00	29,516,660.00	48.5%	Yes
2nd Subsequent Year (2026-27)	17,516,454.00	28,279,960.00	61.4%	Yes

Explanation:  
(required if Yes)

Received new grants and an increase in funding, this increased our projected services expenses from adopted.

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	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2024-25)	93,370,827.97	98,957,774.59	6.0%	Not Met
1st Subsequent Year (2025-26)	93,178,333.49	96,290,052.59	3.3%	Met
2nd Subsequent Year (2026-27)	93,561,725.05	97,309,133.59	4.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2024-25)	28,525,026.94	38,745,433.03	35.8%	Not Met
1st Subsequent Year (2025-26)	24,327,162.00	35,152,702.00	44.5%	Not Met
2nd Subsequent Year (2026-27)	21,357,207.00	33,026,757.00	54.6%	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 NOT MET - Projected total operating revenues 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 revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 4A

if NOT met)

Explanation:

Other State Revenue

(linked from 4A

if NOT met)

Received new grant for Teacher Residency from UC Merced and it will be a 3 year grant.

Explanation:

Other Local Revenue

(linked from 4A

if NOT met)

Special Education corrected \$1.6M to object 8710, at Adopted budget it was coded to object 8590.
- 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)

Explanation:

Services and Other Exps

(linked from 4A

if NOT met)

Received new grants and an increase in funding, this increased our projected services expenses from adopted.

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 (Fund 01, Resource 8150, Objects 8900-8999)	Status
Required Minimum Contribution			
1.	OMMA/RMA Contribution	1,114,033.75	1,118,006.00 Met
2.	Budget Adoption Contribution (Information only) (Form 01CS, Criterion 5)	1,118,006.00	

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

☐

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup> 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.

<sup>2</sup> 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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	13.9%	14.6%	14.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	4.6%	4.9%	5.0%

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):

Merced County SELPA

- b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	36,814,839.00	36,814,839.00	36,814,839.00

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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2024-25)	(1,820,871.44)	41,209,968.56	4.4%	Met
1st Subsequent Year (2025-26)	(2,316,630.88)	40,018,086.00	5.8%	Not Met
2nd Subsequent Year (2026-27)	(2,153,892.88)	40,626,116.00	5.3%	Not Met

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

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:  
(required if NOT met)

We are spending down one time funding.



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 01I, Line F2 )(Form MYPI, Line D2)	
		Status
Current Year (2024-25)	33,881,343.07	Met
1st Subsequent Year (2025-26)	23,250,369.16	Met
2nd Subsequent Year (2026-27)	14,525,477.25	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 (2024-25)	37,616,343.07	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 reserves<sup>1</sup> 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 uses<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>2</sup>
5% or \$87,000 (greater of)	0 to \$7,653,999
4% or \$383,000 (greater of)	\$7,654,000 to \$19,138,999
3% or \$766,000 (greater of)	\$19,139,000 to \$86,123,000
2% or \$2,584,000 (greater of)	\$86,123,001 and over

<sup>1</sup> 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.

<sup>2</sup> 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.

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	144,740,396.48	139,247,236.50	139,131,003.50
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	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2024-25)	(2025-26)	(2026-27)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	144,740,396.48	139,247,236.50	139,131,003.50
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)	144,740,396.48	139,247,236.50	139,131,003.50
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	2,894,807.93	2,784,944.73	2,782,620.07
6.	Reserve Standard - by Amount (From percentage level chart above)	2,584,000.00	2,584,000.00	2,584,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,894,807.93	2,784,944.73	2,782,620.07

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.

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2024-25)	(2025-26)	(2026-27)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,894,807.93	2,784,946.00	2,782,621.00
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 979Z, 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		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	17,278,985.84	17,578,986.00	17,878,986.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	20,173,793.77	20,363,932.00	20,661,607.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	13.94%	14.62%	14.85%
County Office's Reserve Standard				
(Section 8A, Line 7):		2,894,807.93	2,784,944.73	2,782,620.07
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)

Yes

1b. If Yes, identify the interfund borrowings:

Fund 12 has a temporary cash flow loan from Fund 17 Reserve due to the reimbursement nature of the programs in Child Development Fund 12.

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:



S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup>Include 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 S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	15	01-0000		6,530,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			1,437,525

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

TOTAL:				7,967,525

Type of Commitment (continued):	Prior Year (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	573,788	582,588	582,588	582,588
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	573,788	582,588	582,588	582,588
Has total annual payment increased over prior year (2023-24)		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

In 2018-2019, the MCOE issued COP's in the amount of \$8.0 Million. The first payment was paid in March 2019. Over the next 16 years the annual payment will average \$580k-\$580k.

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  
(Form 01CS, Item S7A)

First Interim

7,320,648.00	7,320,648.00
639,393.00	639,393.00
6,681,255.00	6,681,255.00
Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2023

3 OPEB Contributions

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption  
(Form 01CS, Item S7A)

First Interim

538,011.00	538,011.00
538,011.00	538,011.00
538,011.00	538,011.00

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

1,036,333.50	1,065,297.50
1,036,333.50	1,065,297.50
1,036,333.50	1,065,297.50

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

614,024.00	614,024.00
633,446.00	633,446.00
636,211.00	636,211.00

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

45.00	45.00
45.00	45.00
45.00	45.00

4. Comments:



**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)

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

Budget Adoption

(Form 01CS, Item S7B)

First Interim


3 Self-Insurance Contributions

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption

(Form 01CS, Item S7B)

First Interim


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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)


4 Comments:

The Merced County Office of Education is a member of the Merced County Schools Insurance Group(MCSIG) JPA. MCOE is only liable for annual premiums of the workers compensation JPA. The JPA is insured for extra cost.

**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?

Yes

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) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	236.0	232.0	232.0	232.0

**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  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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**

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**6. Amount included for any tentative salary schedule increases**

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**Certificated (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**

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:

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	No	No

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
No	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.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions				

Data must be entered for all years.

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.

If No, complete questions 5 and 6.

No

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  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

373,477

6. Amount included for any tentative salary schedule increases

1,120,431

**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  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

Yes

Yes

Yes

22,238

22,683

23,137

66.0%

65.0%

64.0%

2.0%

2.0%

2.0%

**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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
403,041	429,964	449,948
1.6%	1.6%	1.6%

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
Yes	Yes	Yes

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) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	198.0	205.0	205.0	205.0

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  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

Yes

Yes

Yes

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

4. Amount included for any tentative salary schedule increases

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

Yes

Yes

Yes

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

**Management/Supervisor/Confidential  
Step and Column Adjustments**

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

1. Are step & column adjustments included in the interim and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

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

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.

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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?	Yes
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)

End of County Office First Interim Criteria and Standards Review



First Interim  
Projected Totals 2024-25  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Merced County Office of Education

Merced County

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-5050-0-0000-0000-9791	5050	9791	\$3,285,546.01
Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced.			
12-5050-3-0000-0000-9791	5050	9791	(\$3,285,546.01)
Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced.			
12-6040-0-0000-0000-9791	6040	9791	(\$1,131,130.00)
Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced.			
12-6040-3-0000-0000-9791	6040	9791	\$1,131,130.00
Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced.			

**GENERAL LEDGER CHECKS**

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

**Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8100	(\$4,630,300.00)
Explanation: The MCOE budgets maintenance and operation expenses in resources 0000 and 8150. The combination of these expenses does not equal the allocation funding charged to programs. The difference is beginning balances and contributions of unrestricted funding (RRMA contribution)			