

Adopted Budget

Fiscal Year 2025-2026

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

Public Hearing
June 09, 2025

Merced County
Board of Education

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

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2025-26 Adopted Budget Report
Fiscal Year July 1, 2025 – June 30, 2026
Public Hearing June 09, 2025

2025-2026 Adopted Budget

Merced County Office of Education
June 09, 2025
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EXECUTIVE SUMMARY

The Merced County Office of Education (MCOE) budget is based primarily on information contained in the Governor's 2025-26 Budget Proposal released on January 10, 2025, and his 2025-26 May Budget Revision released on May 14, 2025. The main sources MCOE relies on for interpretation of the Governor's Budget Proposal and May Revision are School Services of California (SSC), the California Association of School Business Officials (CASBO), Capitol Advisors Group, Ball/Frost Group, LLC, California Department of Education (CDE), California Department of Finance (DOF) and the Legislative Analyst Office (LAO).

Governor's May Revision

The January 2025-26 Budget proposal reflected a stronger California fiscal position than in the prior few years. Despite this improvement the budget message included cautions that the most significant immediate risk to the budget outlook was substantial changes in federal policy. Since then, the federal policy of imposition of tariffs has driven California to downgrade both its economic and revenue forecasts. The May Revision does not incorporate any effect of proposed federal funding cuts.

In Governor Newsom's introduction to the May Revision, he states, "Transformational changes continue in TK-12 education as the May Revision reflects the full implementation of transitional kindergarten, full funding for school meals for all, and free access to expanded school day and school year enrichment and academic support for thousands of students." The May Revision 2025-26 budget shortfall is $11.95 billion. The shortfall is covered by various budget balancing techniques, including spending cuts to government operations, reductions to programs and pauses of new investments. While the May Revision does not forecast a traditional recession, it does reflect risks associated with changing national conditions related to changes in federal policy, notably tariffs that the Governor relates to the downturn in California's economic and revenue forecasts.

Proposition 98

Adopted by state voters in 1988, Proposition 98 (Prop. 98) sets in the State Constitution a series of complex formulas that establish the minimum funding level for K-12 education and community colleges from one year to the next. This target level is determined by prior-year appropriations that count toward the guarantee and (1) workload changes as measured by the change in average daily attendance (ADA), and (2) inflation adjustments as measured by the change in either per capita personal income or per capita state General Fund revenues, whichever is less.

The May Revision projects Prop. 98 estimates to be $98.5 billion in 2023-24, $118.9 billion in 2024-25, and $114.6 billion in 2025-26, representing a decrease of approximately $4.6 billion from the Governor's Budget.

Due to the inherent risk in revenue projections, the May Revision proposes to appropriate the 2024-25 Guarantee at $117.6 billion, instead of the currently calculated level of $118.9 billion. The difference between the appropriated and the calculated levels is less than at the Governor's Budget, at $1.3 billion instead of $1.6 billion. This is intended to mitigate the

risk of potentially appropriating more resources to the Guarantee that are available in the final calculation for 2024-25. The 2024-25 Guarantee level will not be finalized until that fiscal year is certified which is a process that will occur throughout 2026.

The Prop 98. Guarantee is in a Test 1 for 2024-25 and 2025-26. This means that the funding level of the Guarantee for 2024-25 and 2025-26 is equal to roughly 40 percent of General Fund revenues, plus local property tax revenues. The Proposition 98 Guarantee is "rebenched" to reflect the continued implementation of universal TK and property tax backfills related to the January 2025 fires in the County of Los Angeles.

Local Control Funding Formula (LCFF) & Local Control Accountability Plan (LCAP)
The May Revision proposes a LCFF cost-of-living adjustment (COLA) of 2.30 percent down from 2.43 percent at Governor's Budget.

LCFF for the MCOE replaced unrestricted Revenue Limit funding, restricted Court & Community School Revenue Limit funding and restricted funding received through many categorical programs. For the MCOE, the LCFF target funding amount is less than 15% of our total budgeted operating revenue. The County Office LCFF provides two grants. The first is the county operations grant for COE operations and countywide services. The second is the alternative education grant for the Court and Community School programs.

MCOE operates two charter schools, Merced Scholars Charter School, and Comeback Charter School. Both charter schools' LCFF will be increased by COLA.

By June 30, 2025, the MCOE and our charter schools will need to adopt Local Control Accountability Plans (LCAPs) using the LCAP template and expenditures tables approved by the State Board of Education.

Public School System Stabilization Account and Cap on Local Reserves
The Governor's May Revision maintains the withdrawal of the full $8.4 billion balance in the Public School System Stabilization Account (Proposition 98 Rainy Day Fund/(PSSSA) in 2023-24. The Governor's Budget included deposits into the PSSSA of $1.2 billion in 2024-25 (this was a mandatory deposit) and $376 million in 2025-26 (this was a discretionary deposit). Adjustments in capital gains revenues at the 2025-26 May Revision are projected to reduce the mandatory deposit in 2024-25 to $540 million. Additionally, a decrease in Proposition 98 Guarantee triggers a mandatory withdrawal of $540 million in 2025-26, exhausting the remaining Fund balance.

Deferrals
The Governor's May Revision reflects the budgetary deferrals of $246.6 million for TK-12 education from 2023-24 and 2024-25 fully repaid in the three-year budget window. However, to fully fund the LCFF and maintain the level of 2025-26 principal apportionments, the Budget proposes deferring $1.8 billion in LCFF funding from June 2026 to July 2026.

Special Education

The 2024-25 May revision increased the Special Education Base Rate by COLA of 2.30%, resulting in a 2024-25 base rate of approximately $918.00 per ADA.

Federal Funding

Federal funding is an area about which there may be some of the greatest uncertainties regarding ongoing revenues. MCOE's funding from federal sources makes up approximately 28% of the MCOE budget. The complexities of layoff provisions and the timing of possible reductions make the unknowns even harder to predict; therefore, MCOE is committed to transparent communication and is developing plans for multiple scenarios.

Student Support and Professional Development Block Grant

Reduces the investment in the Student Support and Professional Development Discretionary Block Grant proposed at the Governor's budget from $1.8 billion to $1.7 billion. The block grant maintains the flexibility to use the funding for discretionary purposes and to fund statewide priorities including: (1) professional development for teachers on the ELA/ELD framework; (2) professional development for teachers on the mathematics framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment. Proposed funds will be disbursed based on average daily attendance (ADA) and will be available through June 30, 2029. Final expenditures must be reported to the CDE by September 30, 2029.

Additional State Funding Changes– not mentioned above.

- No cost-of-living adjustment (COLA) is provided for the California State Preschool Program.

- The May Revision proposes a total of $2.1 billion in ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK.

- The May Revision proposed an adjustment for the Expanded Learning Opportunities Program from $4.435 billion to $4.515 billion in total ongoing funds for full implementation of the program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%.

- The May Revision includes $200 million in one-time Proposition 98 funds to support evidence-based professional learning for elementary school educators aligned with the English Language Arts/English Language Development Framework, and $10 million in one-time Proposition 98 funding for the Sacramento County Office of Education to partner with the UCSF Dyslexia Center to support the Multitudes screener.

- The May Revision builds on the funding for teacher preparation and professional development proposed in January.

- The May Revision includes a reduction of $177.5 million in remaining, unused General Fund from a $2 billion one-time allocation provided to the Office of Public School Construction in the 2023 Budget Act for TK-12 school facilities.

MCOE Budget Details

MCOE continues to closely monitor budgeted revenues and expenditures and aligns funding and expenditures to program priorities. The projected deficit spending since MCOE's 2024-25 2nd Interim budget has decreased by $0.8 million. MCOE uses beginning fund balances for one-time expenses including facility maintenance projects and information technology devices.

Health and Welfare rates experienced a 12% to 13% increase over last year. MCOE has a hard cap for the employer to pay a portion of the employee's health and welfare benefits.

The MCOE and Merced County Office Teachers Association (MCOTA), which represent certificated staff have reached an agreement for 2025-26.

The MCOE and California School Employees Association (CSEA), 541 entered into a 3-year agreement starting with 2024-25.

MCOE and CSEA 856 A&B, representing Head Start certificated and classified staff, are currently negotiating for 2025-26.

For the planning and preparation of the 2025-26 budgets, we have used the best-known information available to us at the time of compilation. The majority of the MCOE budget was prepared using the Governor's January Budget proposal and some aspects of his May Revision. The constitutional deadline for legislators to pass a State Budget is June 15th. A review of this budget will be conducted after the impact of the State Budget is known. A complete update of these changes will be reported during our 1st Interim reporting process.

Merced County Office of Education
Resource Summary
Adopted
Fiscal Year 2025-2026

6/3/2025

Operating Funds 01, 04, 09, 11, 12

	Beg Balance	Revenue	Expense	End Balance
BOARD & SUPERINTENDANT				
Board & Superintendent	-	935,357	935,357	-
Communication Dept & Other	5,992	1,537,705	1,537,576	6,121
TOTAL	**5,992**	**2,473,062**	**2,472,933**	**6,121**
BUSINESS SERVICES & HR				
Internal Support	-	1,430,656	16,119,984	
-Indirect Charges	-	-	(14,689,328)	
Maintenance & Operations	4,799	594,765	8,188,401	
-M & O Allocations	-	-	(7,593,636)	4,799
District Business Services	-	5,280,533	5,280,533	
MCOE Other & Debt Service	6,607,046	3,013,522	2,515,789	7,104,779
TOTAL	**6,611,845**	**10,319,476**	**9,821,743**	**7,109,577**
EDUCATIONAL SERVICES				
Adult Education	222,883	1,118,421	1,110,762	230,542
After School Program ASES	265,145	4,049,675	4,025,419	289,401
Charter Schools	1,201,774	9,695,680	10,333,615	563,840
College & Career/ROP	1,404,672	7,317,009	7,954,077	767,604
Continuous Improvement	137,069	6,085,160	6,103,454	118,775
Differentiated Assistance	1,533,374	(897,924)	-	635,450
ES Other Grants & Contracts	180,636	1,287,602	1,468,238	-
Juvenile Court & Community Schools	10,613,093	15,133,596	15,507,730	10,238,959
Migrant Services	8,497	9,575,316	9,583,813	-
Outdoor School	837,753	1,469,993	1,686,865	620,881
Strategic Systems IDR	2,221,494	1,817,413	3,588,375	450,532
Leadership and Systems	472,667	823,811	1,087,066	209,412
District Support Services	1,569,762	3,762,404	2,248,579	3,083,587
TOTAL	**20,668,817**	**61,238,156**	**64,697,992**	**17,208,982**
SPECIAL EDUCATION				
Special Education	5,974,201	48,274,258	52,202,632	2,045,827
SELPA	-	1,150,395	1,150,395	-
Transportation	-	8,109,933	8,109,933	-
Infant	889,810	5,710,407	5,970,261	629,956
Mental Health	603,209	1,916,560	1,933,782	585,987
Sp Ed Other Grants & Contracts	5,093,959	3,324,901	3,752,777	4,666,083
TOTAL	**12,561,180**	**68,486,454**	**73,119,780**	**7,927,853**
EARLY EDUCATION				
EESP	8,742,719	45,474,888	45,814,177	8,403,430
Family Resource Center	108,934	652,563	633,645	127,852
Head Start	99,238	23,812,851	23,815,230	96,859
TOTAL	**8,950,891**	**69,940,302**	**70,263,052**	**8,628,141**
TOTAL MCOE	**48,798,724**	**212,457,450**	**220,375,500**	**40,880,674**

BUDGET NARRATIVE
By DEPARTMENT AND PROGRAM
FISCAL YEAR 2025-26

The Merced County Office of Education (MCOE), as an educational leader of the central valley and trusted community partner, provides innovative and high-quality programs which transform the social and academic achievement of students through collaborative partnerships, accountable leadership, and inspired personnel. The MCOE provides services to twenty school districts with a total K-12 enrollment of approximately fifty-nine thousand students. The MCOE operates education programs for special populations of students and manages many programs with education related objectives.

Services that the MCOE provides to districts include administrative, fiscal, personnel related, technology, educational technology, educational television, curriculum, professional development, improvement science, leadership training, Education Specialist Intern Program, Multiple Subject Intern Program, Teacher Induction Program (TIP), Clear Administrative Services Credential Program (ADMIN KEYS), and governmental relations.

The educational programs that the MCOE operates for special populations of students are three-county regional Migrant (Merced, Stanislaus, and Madera), Special Education, Regional Occupational Program, Valley Community School, Juvenile Court School, Merced Scholars Charter School, Come Back Charter School, and Head Start/Early Head Start.

Programs with educational related objectives include child care subsidy programs (i.e. CalWORKS recipients and other financially eligible families), a multitude of child care and workforce support services, a six-county regional California Preschool Instructional Network (CPIN) and Foster Youth Services Coordinating Program (FYSCP), Education for Homeless Children and Youth (ECHY), Quality Rating and Improvement System (QRIS). Other education-related grant programs supporting business-education partnerships, the work of the Family Resource Center, California student opportunity and access program (CALSOAP), outdoor school, and an Expanded Learning program.

The MCOE operates over 120 sites housing students and staff. The MCOE's main administrative complex located at 632 W 13th Street, houses the County Superintendent, Human Resources, Business Services, Leadership and Systems, and other various administrative offices as well as an educational technology center and a print shop. The MCOE has an ancillary administrative complex on Cooper Avenue, which houses Information Technology, Maintenance, Operations and Transportation and a warehouse as well as Special Education program staff and a centralized food service kitchen operated by Head Start staff. The MCOE's downtown Professional Development Center located in the Mondo building includes a large training center, historic lobby entrance; the two upper floors include breakout and conference rooms, as well as staff offices for Communications, Strategic Systems Improvement, Data and Research Program and Continuous Improvement program. The MCOE's Thorington building houses the Family Resource Center, Merced County Behavioral Health Department's Student Resiliency Center, administrative offices for the Educational Services Department, including the EMPOWER program, Education for

Homeless Children and Youth, Foster Youth Coordinating Services and Student Programs centralized services.

BOARD OF EDUCATION AND SUPERINTENDENT

The Merced County Superintendent of Schools (Superintendent) submits MCOE's budget, Local Control Accountability Plan (LCAP), property acquisition, textbook adoptions, media material purchases, and other selected matters to the Merced County Board of Education (Board) for approval. The Board serves as the Appeal Board for student expulsions and inter-district attendance denial appeals. The Board serves as the Virginia Smith Board of Trustees that oversees and manages a scholarship fund and development and disposition of the 648 acres of property south of the University of California Merced (UC Merced) campus. In 2017 Virginia Smith Trust leased over five hundred acres of land to Forebay Farms, which in turn planted almond trees. The Board also serves as Trustees for the Cyril Smith Scholarship Trust, which administers scholarships to students of the Merced area.

Superintendent provides general administrative and executive functions for the organization and employs over 1,300 staff. The Superintendent represents education to the public in Merced County and engages in collaborative efforts to improve education in the central valley. Discretionary Local Control Funding Formula (LCFF) dollars fund the County Board and Superintendents budget. Expenses of the Superintendent are not included in the indirect costs charged to programs.

The **MCOE Communications Department** oversees several distinctly related programs of the MCOE including publicity and communications support for the Merced County school districts. Communications manages Special Events, the Office of Public Affairs, Website, social media, the Printshop, and Merced Educational Television (METV). METV is an award-winning video production program that serves internal and external clients, along with programming and managing the Public Access, Education and Government (PEG) TV stations in Merced County. The educational TV channel, METV, broadcasts programming in Merced County through Comcast, along with a livestream on the MCOE website. METV's video production team creates video, audio, and multimedia content for internal and external clients along with covering student and community events for broadcast on METV and through social media. The Printshop offers full-service print and graphic design services including wide-format printing on paper and vinyl, spiral-bound booklets, NCR forms, business cards and much more. The Office of Public Affairs processes requests for public information, media inquiries and produces the annual education report, the employee newsletter, press releases, news media packages, and content for MCOE's social media on Facebook, Instagram, and Twitter. Special Events coordinate student events such as the Academic Decathlon, Pentathlon, Spelling Bee, Seal of Biliteracy, History Day, Writing Festival, and more. Special Events also includes the County Employee Recognition Program-Excellence in Education and Superintendent Events like Annual Education Report and Kickoff.

The **Facilities and Transportation** branch of MCOE provides various facility related support functions. Services provided include, but not limited to, building and grounds, routine maintenance, student and adult transportation, vehicle maintenance for a fleet of approximately 225 vehicles (vans and cars) and custodial support to the main complex and other MCOE sites in

the county, and environmental compliance. The services are funded primarily from charges to departments using a maintenance and operations and facility upkeep expense allocation method. These services support all MCOE programs, and some services are charged on an as needed basis.

BUSINESS SERVICES & HUMAN RESOURCES

Internal Support Programs include human resources and business services support to MCOE. These services are funded by an "indirect" fee, which is charged to each operational program and resembles overhead expenses. Indirect covers the duties that are necessary to the continued functioning of MCOE but cannot immediately be associated with the specific programs by an exact expense. They are services that support all MCOE programs.

Human Resource (HR) is a separate department which directly reports to the Superintendent. The HR budget is classified as an internal support program and therefore is included in the indirect budget. The HR department administers all HR and labor relations functions. These include personnel services for MCOE employees (includes classified, certificated, management, full-time and part-time). HR processes, MCOE's health insurance benefits, retiree benefits, Leadership training for MCOE staff. The HR department also manages finger printing services and credentialing services for MCOE as well as the twenty school districts.

Other services that the HR department manages are:

- **District Support Services** provides support to districts in Merced County and operates programs which enhance the educational experiences of students.

  The **Education Specialist Intern Program and the Multiple Subject Intern Program** are two credential programs that allow current Special Education and General Education teachers who have not obtained their credential the opportunity to finish this work. Courses start with Pre-Service sessions that lead into the actual intern Program. This is a two-year program that offers guidance from a mentor as well as a field supervisor. The **Teacher Induction Program (TIP)** is available to all school districts in Merced County and services approximately 130 first- and second-year teachers. The goal of TIP is to develop high-quality teachers who can meet the academic learning needs of all TK-12 students. The TIP program provides support and assessment to new teachers through professional development seminars, Mentors, materials, and in-kind district assistance and training. Under the provisions of SB 2042, after completion of the TIP requirements, new teachers are then recommended by the MCOE TIP Program Coordinator for a Clear Credential. The department also has two administrative programs for those who are interested in a pathway to administration. Once a person receives their first administrative job, they are then eligible to join the **Clear Administrative Services Credential Program known as ADMIN KEYS**, which is assisting beginning administrators in their administrative credential.

- **Leadership and Systems** assist educational systems that are going through transformational change and are adapting to the diverse needs of the 21st century learners. The support includes Multi-Tiered System of Supports (MTSS); Positive Behavioral

interventions Support (PBIS); Social Emotional Learning (SEL); Tobacco-Use Prevention Education Program (TUPE). Leadership and Systems will utilize a variety of resources to address the specific needs for students, teachers, administrators, and districts.

The Leadership and Systems program is committed to providing districts and programs with the highest quality training in leadership. The program supports the following training: Leadership Challenge, Cognitive Coaching, Adaptive Schools, Having Hard Conversations, Fierce Conversations, and Individualized Leadership Support.

Health and Wellness helps build a successful foundation that supports students, teachers, and administrators both personally and academically. Leadership and Systems **Health & Wellness (Social Emotional Learning SEL)** supports district and school staff, with social emotional learning, building relationships, community building activities, and increased access to mental health/wellness services. When people are equipped with social-emotional skills, they are better able to learn and contribute to a positive school and community climate.

The **Business Services** department provides accounting, budgeting, payroll, and information technology services to the various programs of MCOE. Business Services provides to the twenty school districts within Merced County advisory, financial services, payroll processing and technology services. In addition, Business Services, in cooperation with Educational Services, supports the school districts in developing their Local Control Accountability Plans (LCAPs). The County Superintendent of Schools is responsible for the approval of Merced County school districts' LCAPs.

The **Accounting Services** branch of Business Services manages the overall budgeting and accounting and payroll for MCOE's $220.5 million plus operating budget. The office disburses payment for the various goods and services of MCOE and in addition posts the receipt of funds. They review proposed purchases and personnel actions to ensure budget controls are maintained. The office also prepares the annual budget, first and second interim reports, unaudited actuals and other federal and state financial reports as required.

The Business Services branch includes management of the **Purchasing and Warehouse** unit. This office procures supplies, equipment, and services for MCOE. Included in these purchases is the yearly Standard School Supply bid for discounted and bulk purchase of standard supply items for MCOE and smaller school districts. They provide record storage, fixed asset inventory management, and risk management.

The **District Business Services** branch of Business Services provides financial advisory services to school districts in the county. The level of services provided depends upon the size of the district and the expertise of district business staff. In general, the office provides an oversight and review function of the various district financial programs with general fund budgets ranging from $1.5 million to $231 million with total expenditures of over $1.32 billion. MCOE acts as an intermediary between the state and school districts on financial matters, reviewing and/or assisting districts in report preparation and attendance reporting. Staff perform revenue calculations for all the districts. AB1200 has dramatically increased the oversight responsibility of MCOE, especially

during volatile economic periods. All district budgets are formally reviewed and approved three times each fiscal year. Additionally, districts are evaluated on a continuing basis for "going concern" status. One smaller school district, within the county, contracts with MCOE to receive business type services.

The **District Services Payroll** branch of Business Services is responsible for reviewing all payroll transactions, processing supplemental and end-of-month payrolls, preparing and transmitting deposits, financial reports for Federal and State income tax withholding, State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Federal Insurance Contributions Act tax (FICA), Medicare, State Unemployment Insurance (SUI); facilitating in-service training for district payroll personnel, and providing support to all 20 school districts in Merced County, as well as MCOE's internal payroll staff. This team issues W-2s for more than 14,580 full-time employees, substitutes, and part-time employees. Total gross payroll in 2024 exceeded $678.3 million.

The **Information Technology Services (ITS)** branch of Business Services serves MCOE and the twenty school districts. All school districts in the county rely entirely on MCOE's on-line, real-time data processing system for budgeting, accounting, and warrant processing. The system also supports human resources, position control, and credential monitoring system for MCOE and school districts. ITS currently supports both a Local Area Network (LAN) and Wide Area Network (WAN) and is the operational hub of internet access for the districts in the county. MCOE's website address is www.mcoe.org. Access from this website is available to other school-related sites. ITS participates in the E-Rate funding process and provides technology support, cyber-security training, consultation services, firewall services, intrusion detection/intrusion prevention support, data, and voice communication support for MCOE and all the twenty school districts within Merced County.

EDUCATIONAL SERVICES

The Educational Services department is composed of the following programs: Student Programs, College and Career, Migrant Education, Continuous Improvement, Strategic Systems Improvement, Data and Research Program, Expanded Learning Program, Genius Junction and Camp Green Meadows Outdoor School.

Student Programs include Valley Community School, Juvenile Court School, Merced Scholars Charter School, and Come Back Charter School.

- **Valley Community School** is a Western Association of Schools and Colleges (WASC) accredited educational option for students who are referred by local school districts, parents, and the Merced County Probation Department. There are campuses in Merced, Atwater, and Los Banos. In addition to the campus-based program, an Independent Study program is offered to students in need of an alternative schedule. Valley Community Schools provides a Multi-Tiered System of Support (MTSS) to meet the needs of the whole child for all students. The MTSS addresses academic, behavioral, social-emotional, and basic foundational support for all students based on need. The curriculum aligns with CA State Standards. Career Technical Education courses and services are provided through the Merced County Regional Occupational Program (ROP) and are available on every campus. Students enrolled in Valley Community Schools can participate and compete in the Academic Decathlon, the Merced County Writing Festival, Dual Enrollment College Course, and the ROP Award of Excellence. To provide a solid foundation for the academic program, Student Programs implements a restorative practices model and Positive Behavior and Intervention Support (PBIS) system for all Valley Community Schools and programs. A variety of support services are also available for students including college and career advisement services provided by Academic Counselors and Career Technicians; Foster Youth services; crisis intervention services; telehealth; parenting classes; and other services to ensure students receive the support they need to be successful during and after high school. Valley Community School has implemented 1:1 technology device for students.

- **The Juvenile Court School** is in operation year-round and operates in the Merced County Juvenile Justice Correctional Complex. A specific course of study is assigned according to each student's individual academic needs. Currently, there is a long-term Academy Camp and short-term Detention Center. The average stay in the classroom for students varies dependent upon their court appointed time in Juvenile Hall. Each classroom has a maximum of fifteen students. The small classes allow students more individualized attention and help to ensure a safe learning environment.

- **Merced Scholars Charter School** is Western Association of Schools and Colleges (WASC) accredited and 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. The program and curriculum are aligned and compliant with all state testing requirements. Students receive instruction from a credentialed teacher within a personalized, one-on-one learning environment. An Individualized Learning Plan (ILP) is established between parent, student, and teacher at the onset of the school year and reviewed regularly to ensure each student's academic, career and post-secondary goals are met. The school also offers a variety of instructional strategies in person support classes, and activities including extracurricular related to leadership development, career and college exploration, and enrichment. A strong partnership with Merced Community College exists to ensure students can also begin college coursework during their high

school program to transfer to a post-secondary institution. Career Technical Education courses and services are provided through the Merced County Regional Occupational Program (ROP). A Dual Language Immersion (DLI) program is offered in the Spanish target language in grades TK-First. The DLI program is a classroom-based elementary school, eventually serving over five hundred students in grades TK-6 at full implementation.

- **The Come Back Charter School** began operations in the fall of 2018 and is an independent study program for students eighteen and older. The independent format of study includes flexible hours to accommodate work and day care responsibilities, individualized learning plans with a mix of online course work, presentations and general instructions, college and career readiness programs and counseling services. The school partners with the Workforce Innovation and Opportunity Act (WIOA) agencies, such as the EMPOWER program to provide students with workforce development opportunities.

College and Career programs within Educational Services include, the Regional Occupational Program (ROP), The Regional Occupational Adult Program, The EMPOWER Program, The California Student Opportunity, and Access Program (Cal-SOAP), the Foster Youth Services Coordinating Program, Education for Homeless Children and Youth (EHCY), Probation programs including Phoenix, RISE, and the Juvenile Justice Realignment.

The Regional Occupational Program (ROP) provides high quality career technical education through a wide variety of specialized courses of which several are UC a-g approved. At the heart of the ROP is the belief that students learn by doing. Many students experience the "real world" by training in the local community. ROP partners with more than five hundred local businesses and agencies for on-the-job skills training and experience. Instructional services are provided to youth and adults. ROP has collaborative partnerships with high school districts in Merced County, and with Merced County agencies including Human Services Agency (HSA) and the Workforce Investment Board. The class offerings are based on local and regional industry's needs.

All students enrolled in ROP classes create an employability portfolio. Students can also have a one-on-one interview with a businessperson. Career Industry Day, organized within career pathways and offered as a countywide career activity, is organized, framed, and facilitated by ROP teachers and career technicians. Career Industry Day provides opportunities for students to explore local labor market needs and network with local business leaders, as well as with representatives from higher education institutions.

The Regional Occupational Adult Program is accredited by the Council on Occupational Education and is funded primarily through a contract with Human Services Agency (HSA) and the Gateway Adult Education Network. The program serves adult students seeking to gain technical skills to obtain employment. Adult instructors teach the students employment skills needed to be successful in their career choice. Upon successful completion of a course, students will receive a Certificate of Completion and may also obtain industry recognized credentials.

The EMPOWER Program provides comprehensive, long-term services to low-income, at-risk, out-of-school youth ages 16-24. The four major themes of the program are 1) improving education

achievement, 2) preparation for and success in employment, 3) supportive services, and 4) services intended to develop the potential of youth as citizens and leaders. The program's vision is to empower young adults through self-knowledge of skills, interests, aptitudes, awareness of options, decision-making opportunities, accountability, education, training, and employment.

The California Student Opportunity and Access Program (Cal-SOAP) provides peer mentoring, college and career technical advisement, college access and admissions counseling, grant application advisement, SAT/ACT test preparation, college tours, and financial aid workshops to make education beyond high school accessible to all students throughout Merced County. Cal-SOAP strives to raise the achievement levels of low-income students from geographic regions with documented low-eligibility or college participation rates and those who may be the first in their family to attend college.

Education for Homeless Children and Youth (ECHY) is a program that breaks down barriers to the enrollment, attendance, and success of homeless children and youth in school.

Foster Youth Services Coordinating Program (FYSCP) is designed to assist students who are placed in State Licensed Group Homes and Foster Homes. The Foster Youth Services Coordinating Program assists Merced County foster children, and associated agencies and programs, to establish appropriate placements and to coordinate instruction, counseling, tutoring, mentoring, vocational training, emancipation services, training for independent living, and other related services. The FYSCP also provides school districts, and other foster youth related agencies and programs, with training regarding trauma, foster youth educational laws, regulations, and advocacy. The program goals are to stabilize foster care placement and enhance academic success by assisting in the improvement of academic achievement and reducing disciplinary problems, juvenile delinquency, truancy, and student dropout rate.

Programs in partnership with Merced County Probation includes **RISE** which serves offenders in finding paid work experience and/or post-secondary training, and the Rise to Higher Grounds Coffee trailer that provides work experience and training to justice involved youth, **Phoenix**, which serves adults with educational and vocational assessments, and career technical education, and a program at the juvenile detention center that assist participants in online college classes and trains them in real-life and soft skills.

Migrant Education Program (MEP), Region III, is a federally funded, state operated and authorized program under Title I of the Elementary and Secondary Education Act (ESEA) authorized in 1965. Funding for the 2025-2026 school year is based on an estimate based on the higher student counts between 2022-23 and 2023-2024 for each category of the MEP funding formula in the counties of Madera, Merced, and Stanislaus.

MCOE receives grant funding from the California Department of Education/Migrant Education Office, enabling MCOE and districts to enter into formal agreements to provide supplemental instructional and support services to migrant students in the three-county region.

The MCOE Migrant Education funding supports three primary components: Regular School Year School Instruction, Summer School, and Management & Centralized Support Services. Within the

management and centralized service components there are seven subsidiary components including: administration, elementary level instructional services, secondary level instructional services, parent participation, preschool services, identification and recruitment and health services.

Migrant Education /Region III distributes the funding allocation through direct funded services which utilizes staff that are employed by MCOE and through a small number of districts who employ their own instructional staff and receive reimbursement for their share of supplemental instructional services. This method allows smaller districts flexibility in providing services to migrant students by co-funding staff and/or providing alternative instructional program services.

Qualifying students ages three through twenty-one generate program funding for MEP. This is accomplished through the Identification and Recruitment (I & R) services. Instructional and support services continue to be negotiated with school districts, in accordance with student assessment data, local funding sources, and with an emphasis on serving "Priority for Services" students (students who have failed a state assessment and have had their education interrupted in the last twelve months). Other migrant students are also served based on similar risk factors. Program services to secondary students continue to be a high priority with Migrant Education hiring staff, providing instructional services and academic counseling to enable migrant students to graduate from high school and seek post-secondary options. Counseling services are provided by Youth Outreach Specialists in each county to out-of-school youth (eighteen through twenty-one). They assist these youths in obtaining their GED and re-directing students to enroll into diploma granting alternative programs.

Services for preschool children, ages three through five prepare students for enrollment into kindergarten. Priority is given to those preschoolers who are not enrolled in other preschool services. Additionally, Migrant Education /Region III collaborates with Migrant Head Start services in Madera, Merced, and Stanislaus counties to provide additional site and home base experiences to ensure migrant students are prepared for kindergarten. Through continued augmented funding, the Family Biliteracy Project will serve twenty preschool age children and their families residing in the state operated migrant housing center. The primary goals are to engage the migrant family into the school community, use the family's first language to teach literacy strategies and provide adult/parent education.

Migrant Education/Region III and the forty-seven partnering districts continue collaborating to provide summer instructional services to ensure the success of migrant students. Region III provides instruction in the summer through a combination of site and home-based models for those students not attending summer school. At the elementary and middle school levels, the region has entered partnerships with UC Merced and the California State University at Stanislaus to provide summer writing and STEM based academies. At the secondary level, the Region collaborates with Fresno State, Channel Islands and Sacramento State to offer students experiences in areas of leadership, performing arts and academic preparation in a residential college setting. In addition, for nearly 30 years, the Region has collaborated with Merced Union High School District and the Central Valley Opportunity Center (CVOC) to provide a full day summer school for over 125 students focused on credit recovery along with a robust student leadership and development program. Additionally, thirty secondary migrant students participate in a yearlong civic engagement program that concludes with a one-week residential summer experience in

Washington D.C. The Region also participates in the federal Binational Teacher Exchange Program. This program permits the Region to bring teachers from Mexico to the area and serve as team teachers in migrant sponsored summer instructional programs, aid migrant students in the recovery of their cultural values and traditions, promote parental involvement and engagement at the school sites.

The Region continues to expand services to Migrant students and families. Additionally, the Region is expanding its partnerships by working closer with local agricultural companies in the identification of eligible migrant families, Spanish speaking Radio Stations, local city governments for promotion of MEP services, non-profit agencies providing parent leadership trainings, and more.

The **Continuous Improvement program** and its staff provide support to MCOE and the twenty school districts, through the implementation of the Common Core State Standards (CCSS) for English Language Arts and Mathematics, Next Generation Science Standards (NGSS), the Computer Science Standards for California Public Schools, and the History and Social Science (HSS) Standards. These standards provide a framework and progression for content that supports student learning through rigorous and relevant instructional opportunities. The implementation of Common Core will ensure students are college and career ready. This shift has directed MCOE's ES' staff in the support of paraprofessionals, teachers, and administrators across the county through ongoing professional development and coaching to meet the demands of this complex set of standards and assessments. MCOE staff continues to focus efforts on assistance and support for English Learners and works closely with schools towards meeting state and federal academic and language proficiency targets.

The Continuous Improvement program provides a variety of **Professional Development** opportunities for paraprofessionals, teachers, and school administrators to learn more about their craft and developments in education. The program provides ongoing training, workshops, informational services and school monitoring and accountability services to assist schools in their implementation of California's State Standards, the next generation of assessments, and cycles of continuous improvement. Ongoing coaching and leadership training are provided to support deep levels of implementation of district and state initiatives. The unit also provides teachers and administrators multiple venues for collaboration, communication, and networking to support and sustain curriculum and instruction, leadership development and assessments for English Learner students from transitional kindergarten through 12th grade. We are committed to increasing student academic achievement through districts, region, and state professional development programs. In the upcoming year, the program will increase our support in School Library Services with a focus on connecting literacy across content areas through school library media departments.

The Strategic Systems Improvement, Data, and Research Program (SSIDR) was initiated in the 2023-2024 school year and encompasses the work provided through our State and Federal Programs and ConnectED MINDS. The program will support the broader organization as well as the twenty school districts within Merced County with Improvement Science efforts. The Education Alliance of Merced County (**Ed Alliance**) is housed within Strategic Systems Improvement, Data, and Research. Ed Alliance organizes opportunities to build leadership capacity around equity and excellence.

State and Federal Program Support and School Improvement assistance is provided to all twenty of the Merced County school districts as well as additional contracted services to the smaller districts. Merced County's school districts range in size from over 10,550 ADA down to less than 100 ADA. Support can include applying for grants as a consortium which allows for economies of scale when the small districts collaborate with the MCOE efforts. When districts in Merced County are required to follow the State and Federal requirements for **Local Control Accountability Plan development (LCAP), Differentiated Assistance (DA) or Continuous Support and Improvement (CSI),** they can contact the SSIDR team for support. Staff can assist districts and schools with a cycle of learning, data analysis, writing or editing site or district plans, provide strategies for implementation and monitoring of their plans, and/or participate in ongoing instructional coaching and classroom visits to ensure effective practices are integrated systemically into district schools. The SSIDR program provides direction and support to Merced County school districts in their planning, writing and approvals of the LCAP. The district Local Control Accountability Plan (LCAP) describes how districts will spend state dollars in eight priority areas as designated by the State of California.

In conjunction with the implementation of the California School Dashboard, the State of California has implemented a statewide system of support designed to provide progressive tiers of targeted assistance to eligible districts and added transparency requirements for Local Education Agencies (LEAs). The MCOE in conjunction with the California Collaborative for Educational Excellence (CCEE) and the California Department of Education (CDE) are integral components of the statewide system of technical support.

ConnectED MINDS (Children and Youth Behavioral Health Initiative - CYBHI)
The ConnectED MINDS program, in collaboration with the Department of Health Care Service (DHCS), the Department of Managed Health Care (DMHC) and the Department of Insurance (CDI), partners with schools to expand access to school-based mental and behavioral health services for students aged twenty-five and younger. ConnectED MINDS behavioral health services offer personalized resources and support for students, including education, counseling, mental health screenings and treatment plans.

The **Camp Green Meadows Outdoor School** provides the students of Merced County with an opportunity to enjoy the beauty of the Sierras while learning science and life skills through direct experiences in the natural environment of the Sierra National Forest and Yosemite National Park. The curriculum integrates the Next Generation Science Standards into thematic instruction that emphasizes nature. Programs are tailored to the participant grade level from early primary through adult, with fifth and sixth grade students being the most frequently served. Provided in conjunction with the elementary programs are high school leadership programs, professional development for classroom teachers, and a naturalist-internship program. When not providing school programs, the facility provides service and support for a variety of educational, spiritual, and recreational retreats and conferences serving both students and adults of diverse cultures and abilities.

The Expanded Learning Program, commonly known as **After School Student Education: Teamwork for Success (ASSETS) Program,** a collaborative expanded learning program with school districts, and community organizations to coordinate, integrate, and enhance academic and

enrichment opportunities for students after school. The ASSETS began in 2006 with thirty sites to a total forty-two sites in 2025. The ASSETS program is committed to providing a safe and enriching after school environment. This year, ASSETS served more than 3,300 students in Merced County.

SPECIAL EDUCATION

Special Education is defined as: specifically designed instruction, at no cost to the parent designed to meet the unique needs of a child with disabilities. Instruction can include classroom and home instruction as well as instruction provided in hospitals and institutions. Special Education refers to a range of services that can be provided in diverse ways and in different settings. There is no "one size fits all" approach to special education. It is tailored to meet the needs of students with disabilities.

The Individuals with Disabilities Education Act (IDEA) is the federal law that defines and regulates special education. It requires public schools to provide special education services to children ages 3 to 22 who meet certain eligibility criteria set forth in the California Education Code. To qualify, a student must: have a documented disability in one of the thirteen categories covered by the IDEA and need special education and related services to access the general education curriculum. A continuum of program options is available to meet the needs of individuals with exceptional needs with a focus on providing them in the least restrictive environment (LRE).

Growing Relationship Opportunities With support (GROW) is a program for families with infants and toddlers with special needs aged birth to three years, focusing on infant development and parent education. The services are delivered in a natural environment for the child and in the context of the family home. Families and staff work together to develop an Individualized Family Service Plan (IFSP) that guides the delivery service for each child and family.

The comprehensive **Preschool Special Day** program provides special education services for children three to five years of age who have been identified with disabilities that require intensive specialized academic instruction. Emphasis is placed on the development of language; social emotional, motor, and pre-academic skills through activities and materials that are founded on evidence-based practices that are concrete and relevant to the child's daily life utilizing research-based methodologies and applied behavior analysis. Services are provided one-on-one, two-on-one, in small and large groups. Families and staff work together to develop an Individualized Education Program (IEP) that guides the service delivery for each child.

The **Preschool Specialist Program** (PSP) provides itinerant special education services for children three to five years of age who have been identified with one of the Federal and State defined special education eligibility. The program is designed to promote a partnership between professionals and families to help meet the child's individual needs and increase future school success. Children are served in the least restrictive environment in a wide variety of early childhood settings.

The **Sierra Program** provides specialized services for students with an emotional disability (ED). This program provides a highly structured and therapeutic learning environment for students with

identified emotional and/or social development needs. The ED program utilizes a curriculum based on state standards as well as supplemental curriculum and leads to a certificate of completion or diploma.

The Moderate to Severe **Tiered Academic and Behavior Support Program (TABS)** serves children and young adults who have significant developmental delays and whose needs cannot be met solely in a regular school program. Classes are located on regular school campuses throughout the County as well as at our County Special School, Floyd A. Schelby School. Instruction for students attending these programs is specially designed to meet their unique educational needs and takes place in the classroom, on the school campus, and in the community. Students receive the benefit of small classes and close supervision along with specialized equipment and technology. Students may participate in recess, lunch, assemblies, and classroom instruction alongside as appropriate.

The Deaf and Hard of Hearing Program (DHH) provides several educational options to deaf and hard of hearing children in Merced County. Children ages birth to three years are served in our infant program children ages three through twenty-one years of age are served in a special day class or in a general education setting with itinerant support services.

In the special day DHH classes, the total communication approach facilitates development of speech, lip reading, listening skills, sign language, and finger spelling. We believe this approach provides each student with the opportunity to expand and refine their ability to communicate with hearing as well as with deaf individuals.

The program for students with an identified **Orthopedic Impairment (OI)** provides services to students who have orthopedic impairments such as cerebral palsy, muscular dystrophy, spina bifida, etc., which adversely affect their performance in school. This service includes evaluation, IEP development, assistive technology information, building accessibility studies, environmental modifications, and teaching strategies to accommodate the student's physical disability.

Related Services provide support to special needs students in the areas of vision, hearing, speech, and language adapted, physical education, behavior, occupational therapy, deaf and hard of hearing services, and counseling and guidance. These services are provided to help students with disabilities access instruction and make meaningful academic process and must be agreed upon during the student's IEP meeting. The designated instructional services specialist may provide services directly to students, or the specialist may work with the regular classroom teacher, special class teacher, or resource specialist in providing consultation on specialized instruction or adaptations within the student's educational program and environment.

Speech and Language Services are provided by Speech and Language Pathologists who assist a student who has been identified through the assessment process as having a language or speech disorder, which makes the student eligible for special education and related services.

The **Visual Impairment Program** for the visually impaired, serves the unique educational needs of blind or low-vision students in Merced County. Services provided include itinerant (traveling) services, Braille transcribing, and instruction in orientation and mobility.

Occupational Therapy (OT) services are designed to assist students who exhibit difficulty with fine or gross motor skills, visual perceptual skills, orthopedic concerns, or other occupational performance issues. School-based occupational therapy is a support service to a student's educational program to improve a student's ability to function within the school environment in the areas of self-help, work, and play. The services are provided to students who qualify for occupational therapy through an assessment process and have been identified as needing OT to access their learning and make meaningful life choices.

Adapted Physical Education (APE) is a diversified program of developmental gross motor activities, games, sports, and rhythms suited to the interests, capacities, and limitations of students with disabilities who may not safely and/or successfully engage in unrestricted participation in the general physical education program. The services are provided to students who qualify for occupational therapy through an assessment process and have been identified as needing APE to access their learning and make meaningful life choices.

The **Special Education Local Plan Area (SELPA)** coordinates the development and implementation of the Local Plan and policy development relating to the provision of special education services within Merced County. Activities also include the development of procedures, guidelines, and required forms and documents.

The purpose of the MCOE **Special Education Information System (SEIS)** is to manage student data related to Individual Education Program (IEP) and report data on Merced County special education students to the state during the required reporting periods. SEIS is a collection of data on every student who is enrolled in special education in Merced County.

The SELPA provides a comprehensive program of **Staff Development** for district personnel and parents in the SELPA. The emphasis is on providing quality information about evidenced practices, legal trends, compliance support, legislative updates, and new and emerging trends in special education.

Special education **Student Transportation** services are provided as a related service for students who qualify with an identified need. The SELPA collaborates with a private contractor in maintaining safe and cost-effective transportation services for students who are transported from their home to school and back each day.

Workability is a program to assist students with developmental disabilities to prepare for the world of work. Students are helped to obtain appropriate jobs in the community and are followed by a job coach to ensure their success in the job.

EARLY EDUCATION

The Early Education (EE) department provides direct services to young children, their families and a wide range of supportive services related to quality early care, and education instruction to school districts, the community, and the region. The major programs operated in EE are subsidized by local state or federal funds and not with the intent of recovering costs of the programs by other charges.

ACCESS (A Child Care and Education Services System) oversees the administration of multiple childcare subsidy programs that facilitate reimbursement to child care providers on behalf of eligible families. This program is supported through a variety of funding streams, including CalWORKs Stages 1, 2, and 3; the California Alternative Payment Program (CAPP); Emergency Child Care Bridge Program for Foster Children; the Child Development Block Grant; and General Child Care (CCTR). The child care subsidy programs are designed to reduce or eliminate the cost of child care for qualifying families, thereby supporting their efforts toward self-sufficiency. Families retain the right to select their preferred child care provider, which may include licensed child care centers, licensed family child care homes, or license-exempt providers such as eligible family members, friends, or neighbors. The ACCESS staff are responsible for informing families about child care options and quality standards, assessing family eligibility and need for services, and issuing timely reimbursements to child care providers. On a monthly basis, A.C.C.E.S.S. processes over $3.09 million in reimbursements to approximately 1,017 child care providers, serving more than 2,261 families and 3,866 children.

The General Child Care (CCTR) program consists of an Infant/Toddler Center and a Family Child Care Home Education Network (FCCHEN). MCOE currently holds three CCTR contracts, all intended to primarily serve infants and toddlers, yet also allowing services for children up to age 13. Collectively, the Center and FCCHEN support approximately 211 children ranging in age from birth to four years. This program partners with licensed and pre-selected family child care homes that deliver high-quality early learning and care. These providers are members of the Early Learning and Family Services Network (Network), and MCOE offers them coaching, technical assistance, and relationship-building support with families.

The California State Preschool Program (CSPP) contract is specifically designed to serve forty-nine three- and four-year-old children, providing them with high-quality, developmentally appropriate early education. Through this agreement, the program ensures each child benefits from engaging instruction, supportive resources, and an inclusive environment tailored to their unique needs.

Child Care Support Services offered through the Early Education department include several interrelated programs that support improving child care quality, availability, and access in Merced County. The **Local Child Care and Development Planning Council (LPC)**, whose member appointing authorities are the Merced County Superintendent of Schools and the Merced County Board of Supervisors, conducts mandated child care community needs assessments. The LPC assists in community child care planning and oversees Workforce Pathways. **Workforce Pathways** is a workforce development stipend program, which is designed to systematically raise the education level and retention of the early care and education workforce in Merced and Mariposa. It also operates the **Universal Prekindergarten (UPK)** mixed delivery planning grant. The purpose of this grant program is to expand access universally to preschool programs for three- and four-year-old children across the state through a mixed-delivery system. The focus is to support the relationship building between the local education agencies (LEAs), county office of education (COE), the LPC, and the R&R. The Child Care **Resource and Referral Program** (R&R) is mandated to maintain records on all licensed child care providers, including child care centers, in Merced County and is responsible for notifying the community of any action or impending action being taken against a child care provider by Community Care Licensing. R&R provides child care referrals to families and training and technical assistance to all early learning

educators. Training covers a variety of topics including health and safety, trauma informed care, providing quality child care, child development, caring for children with challenging behaviors as well as many other topics related to early care and learning. R & R oversees a variety of grants that support child care quality and child care business development including the **Emergency Child Care Bridge Program** which focuses on linking families who are caring for children who have been removed from their custodial parent's home, with enhanced child care referrals and community resources to keep children with their families. Additionally, MCOE is responsible for the administration of the **California Preschool Instructional Network** (CPIN) for the California County Superintendents Region VII (Fresno, Kings, Madera, Mariposa, Merced, and Tulare counties). The purpose of CPIN is to provide professional development and technical assistance to preschools and their administrators to ensure the highest quality programs. CPIN provides, facilitates, and/or coordinates professional development opportunities for the early childhood workforce, supports existing regional communication and collaboration among various early learning providers, and provides and gathers input regarding California Department of Education initiatives. A new focus of CPIN is to provide on-site technical assistance to state-funded preschool centers as well as Migrant child care programs.

The **Head Start/Early Head Start Program and Early Head Start Child Care Partnership** (HS/EHS & EHS-CCP) provides comprehensive child development services to 908 children and pregnant women from income eligible families and children with exceptional needs to prepare them intellectually, socially, emotionally, and physically for school and life. Head Start serves 596 children ages three, four and five (until eligible for Transitional Kindergarten/kindergarten). Early Head Start serves 312 children birth through age three and pregnant women. The Early Head Start – Child Care Partnership serves seventy-two children, ages birth through four, by means of the A.C.C.E.S.S. Child Care Subsidy Program partnership with licensed home-based child care providers, and Merced College Child Development Center. Also including the Head Start centers in Livingston a HS/EHS & EHS-CCP services are offered in a variety of program options including part day, extended day, full day/full year, partnerships, licensed family child care homes and home based. To be eligible for HS/EHS & EHS–CCP services, the family income must be at or below the federal poverty level. HS/EHS & EHS–CCP is required to serve a minimum of 10% of children with disabilities as documented on their Individual Education Plans/Individualized Family Service Plans. Merced County HS/EHS & EHS-CCP provides comprehensive services including education, health, and nutrition, special services (mental health and services for children with disabilities) along with family support services.

The **Family Resource Center (FRC)** offers an integrated system of community-based services including parent and resource (foster) parent training, trauma informed care trainings, nurturing parenting, co-parenting, anger management, and responses to child abuse and violence, and support that targets the needs of the most vulnerable families in Merced County. Services provided by FRC are funded through Merced County Human Services Agency, Merced County Behavioral Health Department, First 5 Merced County Commission and Merced County and Probation Department.

The EE department manages several **Other Programs and Grants** that receive funding through various sources including, First 5 Merced County, Public Health, Human Services Agency, and Behavioral Health Prevention and Early Intervention. Programs include **Caring Kids, Parents As**

Teachers (PAT), Home Visiting Program. IMPACT (Improve and Maximize Programs So All Children Thrive) project, **Empowered Families, Parent Leadership Training Institute (PLTI), Children's Leadership Training Institute (CLTI) and Quality Rating and Improvement System (QRIS).**

- **Caring Kids** program provides resources, playgroups, and services to children ages 0 to 5 and their families to help support healthy and optimal child development. The program helps children learn self-regulation and social skills. It teaches parents and caregivers the best ways to help children develop socially and emotionally. These services help build protective factors and reduce challenging behaviors which will increase the chances of children being successful in school.
- The **Home Visiting Program** engages the child's family, foster parent, or guardian to plan for conducting screenings. Conduct development screenings of the child using the Ages and Stages Questionnaire (ASQ) and the Ages and Stages Questionnaire: Social-Emotional (ASQ:SE). Provide the family/guardian with prevention and early intervention resources such as "How to Raise Emotionally Healthy Children." Provide the family with referrals to appropriate resources and/or services.
- **IMPACT** provides leadership, coaching, playgroups, and professional development to early learning providers to ensure that high quality early care and education services are available for all children regardless of where child care is provided.
- The **Empowered Families** program works to improve resiliency, knowledge, stability, and social connections for parents of children ages 0-5 throughout Merced County, including in historically underserved areas.
- **The Parent Leadership Training Institute (PLTI)** program is a two-generational strategy to bolster parental involvement while promoting the lifelong health, safety and learning of children. The program integrates child development leadership and democracy skills into a parent curriculum. Parents attend a 20-week program.
- The **Children's Leadership Training Institute (CLTI)** offers children ages 3 to 12 a parallel course to the Parent Leadership Training Institute when their parents attend PLTI classes. The model follows the PLTI class format, with children discussing civic topics through selected children's literature. CLTI provides a natural bridge for parents and children to share the course experience and reinforce the belief that ideas belong to the community and tools are in the hands of **all** its members.
- The **Quality Rating and Improvement System (QRIS)** is funded through the California Department of Social Services (CDSS). The QRIS consortium, called **Quality Counts! California** is the system through which the CDSS has established a definition of quality childcare. Our Quality Counts! California provides ongoing support through coaching, professional development, and direct financial assistance to the California State Preschool Programs (CSPP) by supporting and encouraging high quality early learning opportunities for children and to prepare these children for success in school and life.

Merced County Office of Education
Multi-Year Projection Assumptions
2025-2026 Adopted Budget

LCFF SOURCES **Objects 8010-8099**

2025-26 = LCFF Funding Model COLA 2.30%
2026-27 = LCFF Funding Model COLA 3.02%
2027-28 = LCFF Funding Model COLA 3.42%

FEDERAL REVENUES **Objects 8100-8299**

2025-26 = Budget
2026-27 = No Change
2027-28 = No Change

OTHER STATE REVENUES **Objects 8300-8599**

2025-26 = Budget
2026-27 = No Change
2027-28 = No Change

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

2025-26 = Budget
2026-27 = No Change
2027-28 = No Change

CERTIFICATED SALARIES **Objects 1000-1999**

2025-26 = Budget
2026-27 = 1.6% Increase in step and column and changes through attrition
2027-28 = 1.6% Increase in step and column and changes through attrition

CLASSIFIED SALARIES **Objects 2000-2999**

2025-26 = Budget
2026-27 = 1.6% Increase in step and column and changes through attrition
2027-28 = 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
2025-26 = PERS 26.81%; STRS 19.10%
2026-27 = PERS 26.90%; STRS 19.10%
2027-28 = PERS 27.80%; STRS 19.10%

BOOKS AND SUPPLIES **Objects 4000-4999**

2025-26 = Budget
2026-27 = CPI 2.98% - Adjusted for one-time expenses
2027-28 = CPI 2.77% - Adjusted for one-time expenses

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

2025-26 = Budget, 3.42% CPI
2026-27 = CPI 2.98% - Adjusted for one-time expenses
2027-28 = CPI 2.77% - Adjusted for one-time expenses

CAPITAL OUTLAY **Objects 6000-6599**

Planned expenditures

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

2025-26 = Budget
2026-27 = Adjusted for COP debt payment
2027-28 = Adjusted for COP debt payment

Percentages based on information from SSC's (School Services of California) Financial Projection Dartboard, version: 2025-26 May Revision as of May 21, 2025

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	24,382,027.00	7,302,715.00	31,684,742.00	24,671,129.00	7,301,290.00	31,972,419.00	0.9%
2) Federal Revenue		8100-8299	0.00	17,613,872.78	17,613,872.78	0.00	16,485,888.00	16,485,888.00	-6.4%
3) Other State Revenue		8300-8599	6,777,096.00	39,788,511.02	46,565,607.02	6,749,920.00	37,705,525.00	44,455,445.00	-4.5%
4) Other Local Revenue		8600-8799	13,413,684.12	25,700,589.00	39,114,273.12	14,016,284.00	25,791,092.00	39,807,376.00	1.8%
5) TOTAL, REVENUES			44,572,807.12	90,405,687.80	134,978,494.92	45,437,333.00	87,283,795.00	132,721,128.00	-1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,963,647.00	18,514,788.00	27,478,435.00	9,859,569.00	20,043,315.00	29,902,884.00	8.8%
2) Classified Salaries		2000-2999	13,973,754.00	24,624,987.50	38,598,741.50	16,167,645.00	26,307,295.00	42,474,940.00	10.0%
3) Employee Benefits		3000-3999	11,583,420.00	22,444,266.50	34,027,686.50	13,010,962.00	24,078,596.00	37,089,558.00	9.0%
4) Books and Supplies		4000-4999	2,803,312.00	3,811,059.86	6,614,371.86	2,244,204.00	2,844,141.00	5,088,345.00	-23.1%
5) Services and Other Operating Expenditures		5000-5999	13,560,680.49	18,336,582.69	31,897,263.18	10,440,162.00	15,909,321.00	26,349,483.00	-17.4%
6) Capital Outlay		6000-6999	3,637,629.00	8,692,095.11	12,329,724.11	2,431,146.00	1,519,304.00	3,950,450.00	-68.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	325,000.00	725,579.00	1,050,579.00	0.00	742,784.00	742,784.00	-29.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,576,488.64)	6,275,866.35	(5,300,622.29)	(12,525,966.24)	6,594,756.48	(5,931,209.76)	11.9%
9) TOTAL, EXPENDITURES			43,270,953.85	103,425,225.01	146,696,178.86	41,627,721.76	98,039,512.48	139,667,234.24	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,301,853.27	(13,019,537.21)	(11,717,683.94)	3,809,611.24	(10,755,717.48)	(6,946,106.24)	-40.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	3,300,000.00	3,300,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,698,878.00)	4,698,878.00	0.00	(4,029,204.00)	4,029,204.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,698,878.00)	7,998,878.00	3,300,000.00	(4,029,204.00)	4,029,204.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,397,024.73)	(5,020,659.21)	(8,417,683.94)	(219,592.76)	(6,726,513.48)	(6,946,106.24)	-17.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,616,750.69	27,333,362.27	46,950,112.96	16,219,725.96	22,312,703.06	38,532,429.02	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,616,750.69	27,333,362.27	46,950,112.96	16,219,725.96	22,312,703.06	38,532,429.02	-17.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,616,750.69	27,333,362.27	46,950,112.96	16,219,725.96	22,312,703.06	38,532,429.02	-17.9%
2) Ending Balance, June 30 (E + F1e)			16,219,725.96	22,312,703.06	38,532,429.02	16,000,133.20	15,586,189.58	31,586,322.78	-18.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,940.00	0.00	25,940.00	25,940.00	0.00	25,940.00	0.0%
Stores		9712	62,658.01	0.00	62,658.01	62,658.01	0.00	62,658.01	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,312,703.06	22,312,703.06	0.00	15,586,189.58	15,586,189.58	-30.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	13,197,204.37	0.00	13,197,204.37	13,118,190.51	0.00	13,118,190.51	-0.6%
Safety	0000	9780	*133,482.61*		*133,482.61*			*0.00*	
Special Education	0000	9780	*290,165.11*		*290,165.11*			*0.00*	
Differentiated Assistance	0000	9780	*1,533,373.58*		*1,533,373.58*			*0.00*	
ROP/Career Technology	0000	9780	*527,631.08*		*527,631.08*			*0.00*	
Court Community School Expense	0000	9780	*6,360,588.65*		*6,360,588.65*			*0.00*	
District Support Services	0000	9780	*1,946,788.38*		*1,946,788.38*			*0.00*	
Transportation	0000	9780	*700,306.89*		*700,306.89*			*0.00*	
Projected OPEB Changes	0000	9780	*300,000.00*		*300,000.00*			*0.00*	
ADA Fluctuation	0000	9780	*155,299.91*		*155,299.91*			*0.00*	
Facilities	0000	9780	*216,352.00*		*216,352.00*			*0.00*	
IT Capital Expenditure	0000	9780	*250,000.00*		*250,000.00*			*0.00*	
Educational Services Expenses-Supplies	1100	9780	*296,212.74*		*296,212.74*			*0.00*	
Special Education Expenses-Supplies	1100	9780	*1,409.40*		*1,409.40*			*0.00*	
Alternative Education Expenses-Supplies	1100	9780	*485,594.02*		*485,594.02*			*0.00*	
Safety	0000	9780			*0.00*	*219,283.61*		*219,283.61*	
Differentiated Assistance	0000	9780			*0.00*	*635,449.58*		*635,449.58*	
Court/Community School Expense	0000	9780			*0.00*	*5,804,101.65*		*5,804,101.65*	

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
District Support Services	0000	9780			*0.00*	*3,247,509.71*		*3,247,509.71*	
Special Education Expenses	0000	9780			*0.00*	*497,992.11*		*497,992.11*	
Transportation	0000	9780			*0.00*	*963,169.89*		*963,169.89*	
Projected OPEB Changes	0000	9780			*0.00*	*300,000.00*		*300,000.00*	
ADA Fluctuation	0000	9780			*0.00*	*247,506.80*		*247,506.80*	
Facilities	0000	9780			*0.00*	*250,000.00*		*250,000.00*	
IT Capital Expenditure	0000	9780			*0.00*	*300,000.00*		*300,000.00*	
Educational Services Expenses-Supplies	1100	9780			*0.00*	*292,955.17*		*292,955.17*	
Special Education Expenses-Supplies	1100	9780			*0.00*	*1,259.95*		*1,259.95*	
Alternative Education Expenses-Supplies	1100	9780			*0.00*	*358,962.04*		*358,962.04*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,933,923.58	0.00	2,933,923.58	2,793,344.68	0.00	2,793,344.68	-4.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,195,224.99	12,256,004.21	37,451,229.20				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	35.00	185.00	220.00				
c) in Revolving Cash Account		9130	25,515.00	0.00	25,515.00				
d) with Fiscal Agent/Trustee		9135	0.00	582,585.70	582,585.70				
e) Collections Awaiting Deposit		9140	99,566.34	296,721.66	396,288.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	92,188.52	110,813.26	203,001.78				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	39,513.11	0.00	39,513.11				
6) Stores		9320	59,510.62	0.00	59,510.62				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			25,511,553.58	13,246,309.83	38,757,863.41				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,941,690.11	9,652.47	5,951,342.58				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			5,941,690.11	9,652.47	5,951,342.58				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			19,569,863.47	13,236,657.36	32,806,520.83				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,375,169.00	0.00	12,375,169.00	12,667,307.00	0.00	12,667,307.00	2.4%
Education Protection Account State Aid - Current Year		8012	56,944.00	0.00	56,944.00	56,238.00	0.00	56,238.00	-1.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	116,344.00	0.00	116,344.00	116,344.00	0.00	116,344.00	0.0%
Timber Yield Tax		8022	7.00	0.00	7.00	7.00	0.00	7.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	16,303,928.00	0.00	16,303,928.00	16,300,173.00	0.00	16,300,173.00	0.0%
Unsecured Roll Taxes		8042	1,108,759.00	0.00	1,108,759.00	1,108,759.00	0.00	1,108,759.00	0.0%
Prior Years' Taxes		8043	34,538.00	0.00	34,538.00	34,538.00	0.00	34,538.00	0.0%
Supplemental Taxes		8044	519,679.00	0.00	519,679.00	519,679.00	0.00	519,679.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	381,929.00	0.00	381,929.00	381,929.00	0.00	381,929.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	787,445.00	0.00	787,445.00	787,445.00	0.00	787,445.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			31,684,742.00	0.00	31,684,742.00	31,972,419.00	0.00	31,972,419.00	0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	56,944.00		56,944.00	56,238.00		56,238.00	-1.2%
All Other LCFF Transfers - Current Year	All Other	8091	(56,944.00)	0.00	(56,944.00)	(56,238.00)	0.00	(56,238.00)	-1.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(7,302,715.00)	7,302,715.00	0.00	(7,301,290.00)	7,301,290.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,382,027.00	7,302,715.00	31,684,742.00	24,671,129.00	7,301,290.00	31,972,419.00	0.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,269,650.00	3,269,650.00	0.00	2,881,755.00	2,881,755.00	-11.9%
Special Education Discretionary Grants		8182	0.00	259,802.00	259,802.00	0.00	260,500.00	260,500.00	0.3%
Child Nutrition Programs		8220	0.00	77,000.00	77,000.00	0.00	77,000.00	77,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	114,091.00	114,091.00	0.00	126,756.00	126,756.00	11.1%
Title I, Part A, Basic	3010	8290		422,654.00	422,654.00		426,922.00	426,922.00	1.0%
Title I, Part D, Local Delinquent Programs	3025	8290		353,809.00	353,809.00		300,220.00	300,220.00	-15.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		46,904.00	46,904.00		59,973.00	59,973.00	27.9%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		48,205.00	48,205.00		48,519.00	48,519.00	0.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		10,415,238.00	10,415,238.00		10,764,245.00	10,764,245.00	3.4%
Career and Technical Education	3500-3599	8290		47,624.00	47,624.00		48,300.00	48,300.00	1.4%
All Other Federal Revenue	All Other	8290	0.00	2,558,895.78	2,558,895.78	0.00	1,491,698.00	1,491,698.00	-41.7%
TOTAL, FEDERAL REVENUE			0.00	17,613,872.78	17,613,872.78	0.00	16,485,888.00	16,485,888.00	-6.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		23,777,790.00	23,777,790.00		24,410,156.00	24,410,156.00	2.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,929,683.00	1,929,683.00	0.00	1,950,664.00	1,950,664.00	1.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00	0.0%
Mandated Costs Reimbursements		8550	115,400.00	0.00	115,400.00	115,400.00	0.00	115,400.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	255,270.00	107,709.00	362,979.00	256,704.00	110,208.00	366,912.00	1.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		5,631,712.00	5,631,712.00		3,948,242.00	3,948,242.00	-29.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		114,960.00	114,960.00		95,970.00	95,970.00	-16.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		391,373.00	391,373.00		352,442.00	352,442.00	-9.9%
Arts and Music in Schools (Prop 28)	6770	8590		256,020.00	256,020.00		252,346.00	252,346.00	-1.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,406,426.00	7,544,264.02	13,950,690.02	6,377,816.00	6,550,497.00	12,928,313.00	-7.3%
TOTAL, OTHER STATE REVENUE			6,777,096.00	39,788,511.02	46,565,607.02	6,749,920.00	37,705,525.00	44,455,445.00	-4.5%
OTHER LOCAL REVENUE									
Other Local Revenue									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	150,803.00	150,803.00	0.00	150,803.00	150,803.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	61,000.00	99,400.00	160,400.00	71,000.00	87,600.00	158,600.00	-1.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	800,000.00	2,992.00	802,992.00	1,200,000.00	2,500.00	1,202,500.00	49.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,013,115.16	2,892,484.00	6,905,599.16	3,934,022.00	3,050,736.00	6,984,758.00	1.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,097,163.00	886,151.00	1,983,314.00	1,224,843.00	1,356,267.00	2,581,110.00	30.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,132,581.96	6,191,736.00	7,324,317.96	1,476,137.00	5,254,435.00	6,730,572.00	-8.1%
Tuition		8710	6,309,824.00	15,477,023.00	21,786,847.00	6,110,282.00	15,888,751.00	21,999,033.00	1.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,413,684.12	25,700,589.00	39,114,273.12	14,016,284.00	25,791,092.00	39,807,376.00	1.8%
TOTAL, REVENUES			44,572,807.12	90,405,687.80	134,978,494.92	45,437,333.00	87,283,795.00	132,721,128.00	-1.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,907,693.00	12,686,628.00	15,594,321.00	3,178,530.00	13,698,783.00	16,877,313.00	8.2%
Certificated Pupil Support Salaries		1200	104,615.00	2,827,060.00	2,931,675.00	226,349.00	3,077,032.00	3,303,381.00	12.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,906,339.00	2,883,377.00	8,789,716.00	6,409,690.00	3,146,323.00	9,556,013.00	8.7%
Other Certificated Salaries		1900	45,000.00	117,723.00	162,723.00	45,000.00	121,177.00	166,177.00	2.1%
TOTAL, CERTIFICATED SALARIES			8,963,647.00	18,514,788.00	27,478,435.00	9,859,569.00	20,043,315.00	29,902,884.00	8.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	227,061.00	12,821,779.00	13,048,840.00	233,148.00	13,214,996.00	13,448,144.00	3.1%
Classified Support Salaries		2200	2,792,409.00	4,727,565.00	7,519,974.00	3,488,218.00	5,335,569.00	8,823,787.00	17.3%
Classified Supervisors' and Administrators' Salaries		2300	4,643,856.00	3,574,503.50	8,218,359.50	5,214,995.00	3,733,068.00	8,948,063.00	8.9%
Clerical, Technical and Office Salaries		2400	6,186,707.00	1,995,503.00	8,182,210.00	7,099,823.00	2,472,096.00	9,571,919.00	17.0%
Other Classified Salaries		2900	123,721.00	1,505,637.00	1,629,358.00	131,461.00	1,551,566.00	1,683,027.00	3.3%
TOTAL, CLASSIFIED SALARIES			13,973,754.00	24,624,987.50	38,598,741.50	16,167,645.00	26,307,295.00	42,474,940.00	10.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,564,708.00	3,404,641.00	4,969,349.00	1,794,196.00	3,700,947.00	5,495,143.00	10.6%
PERS		3201-3202	3,905,977.00	6,037,573.00	9,943,550.00	4,367,861.00	6,433,747.00	10,801,608.00	8.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative		3301-3302	1,222,248.00	2,120,474.00	3,342,722.00	1,386,804.00	2,290,389.00	3,677,193.00	10.0%
Health and Welfare Benefits		3401-3402	3,752,840.00	8,782,348.00	12,535,188.00	4,193,285.00	9,394,147.00	13,587,432.00	8.4%
Unemployment Insurance		3501-3502	25,192.00	24,436.00	49,628.00	12,729.00	22,987.00	35,716.00	-28.0%
Workers' Compensation		3601-3602	832,353.00	1,564,696.00	2,397,049.00	945,137.00	1,685,569.00	2,630,706.00	9.7%
OPEB, Allocated		3701-3702	273,778.00	509,868.50	783,646.50	310,950.00	550,810.00	861,760.00	10.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,324.00	230.00	6,554.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			11,583,420.00	22,444,266.50	34,027,686.50	13,010,962.00	24,078,596.00	37,089,558.00	9.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	43,760.00	45,065.00	88,825.00	36,000.00	28,222.00	64,222.00	-27.7%
Materials and Supplies		4300	1,994,191.00	2,964,724.00	4,958,915.00	1,770,611.00	2,118,470.00	3,889,081.00	-21.6%
Noncapitalized Equipment		4400	765,361.00	624,072.00	1,389,433.00	437,593.00	446,433.00	884,026.00	-36.4%
Food		4700	0.00	177,198.86	177,198.86	0.00	251,016.00	251,016.00	41.7%
TOTAL, BOOKS AND SUPPLIES			2,803,312.00	3,811,059.86	6,614,371.86	2,244,204.00	2,844,141.00	5,088,345.00	-23.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	7,382,543.00	7,117,949.00	14,500,492.00	7,445,891.00	5,739,322.00	13,185,213.00	-9.1%
Travel and Conferences		5200	522,935.00	580,183.00	1,103,118.00	499,951.00	586,870.00	1,086,821.00	-1.5%
Dues and Memberships		5300	80,951.00	8,150.00	89,101.00	73,791.00	8,090.00	81,881.00	-8.1%
Insurance		5400 - 5450	839,232.00	88,897.00	928,129.00	867,132.00	109,559.00	976,691.00	5.2%
Operations and Housekeeping Services		5500	1,571,126.00	137,886.00	1,709,012.00	1,563,244.00	146,111.00	1,709,355.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	973,603.58	634,145.00	1,607,748.58	914,767.00	708,103.00	1,622,870.00	0.9%
Transfers of Direct Costs		5710	(3,015,070.00)	3,015,070.00	0.00	(3,262,108.00)	3,262,108.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,710,978.00)	(18,583.00)	(2,729,561.00)	(2,931,681.00)	(19,333.00)	(2,951,014.00)	8.1%
Professional/Consulting Services and Operating Expenditures		5800	7,130,955.91	6,650,803.69	13,781,759.60	4,615,349.00	5,249,526.00	9,864,875.00	-28.4%
Communications		5900	785,382.00	122,082.00	907,464.00	653,826.00	118,965.00	772,791.00	-14.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,560,680.49	18,336,582.69	31,897,263.18	10,440,162.00	15,909,321.00	26,349,483.00	-17.4%
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,655,970.00	7,617,457.11	9,273,427.11	725,572.00	568,469.00	1,294,041.00	-86.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,981,659.00	1,074,638.00	3,056,297.00	1,705,574.00	950,835.00	2,656,409.00	-13.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,637,629.00	8,692,095.11	12,329,724.11	2,431,146.00	1,519,304.00	3,950,450.00	-68.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	114,091.00	114,091.00	0.00	126,756.00	126,756.00	11.1%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	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	0.00	0.0%
All Other Transfers Out to All Others		7299	325,000.00	0.00	325,000.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	246,488.00	246,488.00	0.00	241,028.00	241,028.00	-2.2%
Other Debt Service - Principal		7439	0.00	325,000.00	325,000.00	0.00	335,000.00	335,000.00	3.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			325,000.00	725,579.00	1,050,579.00	0.00	742,784.00	742,784.00	-29.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,275,866.35)	6,275,866.35	0.00	(6,594,756.48)	6,594,756.48	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,300,622.29)	0.00	(5,300,622.29)	(5,931,209.76)	0.00	(5,931,209.76)	11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,576,488.64)	6,275,866.35	(5,300,622.29)	(12,525,966.24)	6,594,756.48	(5,931,209.76)	11.9%
TOTAL, EXPENDITURES			43,270,953.85	103,425,225.01	146,696,178.86	41,627,721.76	98,039,512.48	139,667,234.24	-4.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	3,300,000.00	3,300,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,300,000.00	3,300,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,427,953.00)	4,427,953.00	0.00	(4,029,204.00)	4,029,204.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(270,925.00)	270,925.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,698,878.00)	4,698,878.00	0.00	(4,029,204.00)	4,029,204.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(4,698,878.00)	7,998,878.00	3,300,000.00	(4,029,204.00)	4,029,204.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	24,382,027.00	7,302,715.00	31,684,742.00	24,671,129.00	7,301,290.00	31,972,419.00	0.9%
2) Federal Revenue		8100-8299	0.00	17,613,872.78	17,613,872.78	0.00	16,485,888.00	16,485,888.00	-6.4%
3) Other State Revenue		8300-8599	6,777,096.00	39,788,511.02	46,565,607.02	6,749,920.00	37,705,525.00	44,455,445.00	-4.5%
4) Other Local Revenue		8600-8799	13,413,684.12	25,700,589.00	39,114,273.12	14,016,284.00	25,791,092.00	39,807,376.00	1.8%
5) TOTAL, REVENUES			44,572,807.12	90,405,687.80	134,978,494.92	45,437,333.00	87,283,795.00	132,721,128.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,347,561.00	48,445,018.69	53,792,579.69	5,399,109.00	48,010,575.00	53,409,684.00	-0.7%
2) Instruction - Related Services	2000-2999		13,776,190.00	17,539,282.00	31,317,472.00	13,239,897.00	18,596,700.00	31,836,597.00	1.7%
3) Pupil Services	3000-3999		9,834,400.00	16,288,161.86	26,122,561.86	10,122,854.00	16,646,029.00	26,768,883.00	2.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		303,122.00	570,311.00	873,433.00	327,445.00	837,678.00	1,165,123.00	33.4%
6) Enterprise	6000-6999		193,475.00	406,388.00	599,863.00	192,046.00	374,610.00	566,656.00	-5.5%
7) General Administration	7000-7999		8,751,299.85	6,291,598.35	15,042,898.20	9,331,492.76	6,594,756.48	15,926,249.24	5.9%
8) Plant Services	8000-8999		4,737,906.00	13,127,086.11	17,864,992.11	3,014,878.00	6,181,313.00	9,196,191.00	-48.5%
9) Other Outgo	9000-9999	Except 7600-7699	325,000.00	757,379.00	1,082,379.00	0.00	797,851.00	797,851.00	-26.3%
10) TOTAL, EXPENDITURES			43,270,953.85	103,425,225.01	146,696,178.86	41,627,721.76	98,039,512.48	139,667,234.24	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,301,853.27	(13,019,537.21)	(11,717,683.94)	3,809,611.24	(10,755,717.48)	(6,946,106.24)	-40.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	3,300,000.00	3,300,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,698,878.00)	4,698,878.00	0.00	(4,029,204.00)	4,029,204.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,698,878.00)	7,998,878.00	3,300,000.00	(4,029,204.00)	4,029,204.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,397,024.73)	(5,020,659.21)	(8,417,683.94)	(219,592.76)	(6,726,513.48)	(6,946,106.24)	-17.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,616,750.69	27,333,362.27	46,950,112.96	16,219,725.96	22,312,703.06	38,532,429.02	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,616,750.69	27,333,362.27	46,950,112.96	16,219,725.96	22,312,703.06	38,532,429.02	-17.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,616,750.69	27,333,362.27	46,950,112.96	16,219,725.96	22,312,703.06	38,532,429.02	-17.9%
2) Ending Balance, June 30 (E + F1e)			16,219,725.96	22,312,703.06	38,532,429.02	16,000,133.20	15,586,189.58	31,586,322.78	-18.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,940.00	0.00	25,940.00	25,940.00	0.00	25,940.00	0.0%
Stores		9712	62,658.01	0.00	62,658.01	62,658.01	0.00	62,658.01	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,312,703.06	22,312,703.06	0.00	15,586,189.58	15,586,189.58	-30.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	13,197,204.37	0.00	13,197,204.37	13,118,190.51	0.00	13,118,190.51	-0.6%
Safety	0000	9780	*133,482.61*		*133,482.61*			*0.00*	
Special Education	0000	9780	*290,165.11*		*290,165.11*			*0.00*	
Differentiated Assistance	0000	9780	*1,533,373.58*		*1,533,373.58*			*0.00*	
ROP/Career Technology	0000	9780	*527,631.08*		*527,631.08*			*0.00*	
Court Community School Expense	0000	9780	*6,360,588.65*		*6,360,588.65*			*0.00*	
District Support Services	0000	9780	*1,946,788.38*		*1,946,788.38*			*0.00*	
Transportation	0000	9780	*700,306.89*		*700,306.89*			*0.00*	
Projected OPEB Changes	0000	9780	*300,000.00*		*300,000.00*			*0.00*	
ADA Fluctuation	0000	9780	*155,299.91*		*155,299.91*			*0.00*	
Facilities	0000	9780	*216,352.00*		*216,352.00*			*0.00*	
IT Capital Expenditure	0000	9780	*250,000.00*		*250,000.00*			*0.00*	
Educational Services Expenses-Supplies	1100	9780	*296,212.74*		*296,212.74*			*0.00*	
Special Education Expenses-Supplies	1100	9780	*1,409.40*		*1,409.40*			*0.00*	
Alternative Education Expenses-Supplies	1100	9780	*485,594.02*		*485,594.02*			*0.00*	
Safety	0000	9780			*0.00*	*219,283.61*		*219,283.61*	
Differentiated Assistance	0000	9780			*0.00*	*635,449.58*		*635,449.58*	

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Court/Community School Expense	0000	9780			*0.00*	*5,804,101.65*		*5,804,101.65*	
District Support Services	0000	9780			*0.00*	*3,247,509.71*		*3,247,509.71*	
Special Education Expenses	0000	9780			*0.00*	*497,992.11*		*497,992.11*	
Transportation	0000	9780			*0.00*	*963,169.89*		*963,169.89*	
Projected OPEB Changes	0000	9780			*0.00*	*300,000.00*		*300,000.00*	
ADA Fluctuation	0000	9780			*0.00*	*247,506.80*		*247,506.80*	
Facilities	0000	9780			*0.00*	*250,000.00*		*250,000.00*	
IT Capital Expenditure	0000	9780			*0.00*	*300,000.00*		*300,000.00*	
Educational Services Expenses-Supplies	1100	9780			*0.00*	*292,955.17*		*292,955.17*	
Special Education Expenses-Supplies	1100	9780			*0.00*	*1,259.95*		*1,259.95*	
Alternative Education Expenses-Supplies	1100	9780			*0.00*	*358,962.04*		*358,962.04*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,933,923.58	0.00	2,933,923.58	2,793,344.68	0.00	2,793,344.68	-4.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6018	Student Support and Enrichment Block Grant	1,406,575.00	1,503,292.00
6266	Educator Effectiveness, FY 2021-22	819,643.38	253,910.38
6300	Lottery: Instructional Materials	362,803.69	345,693.69
6333	CA Community Schools Partnership Act - Coordination Grant	446,254.30	194,999.30
6500	Special Education	5,974,201.19	2,045,827.19
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	889,810.33	629,956.33
6546	Mental Health-Related Services	603,208.55	585,986.55
6620	Reversing Opioid Overdoses	47,846.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	232,717.34	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	340,398.05	321,740.05
7311	Classified School Employee Professional Development Block Grant	54,928.00	54,928.00
7339	Dual Enrollment Opportunities	145,913.00	88,274.00
7399	LCFF Equity Multiplier	1,756,023.00	2,322,607.00
7435	Learning Recovery Emergency Block Grant	127,899.62	0.00
7810	Other Restricted State	2,165,269.57	414,775.57
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,282.31	18,118.31
9010	Other Restricted Local	6,931,929.73	6,806,081.21
Total, Restricted Balance		22,312,703.06	15,586,189.58

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 anticipates enrollment of 350 for 2025-26.

Merced Scholars Charter School opened a new dual language 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-1st and will expand up to 6th grade. The program 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. The school anticipates serving over 275 students throughout 2025-26, with steady enrollment of about 150 at any one time.

Summary of the Charter School Fund
FY 2025-26 Adopted Budget:

Beginning Balance	$ 1,201,774
Revenue	9,695,680
Planned Expenditures	(10,333,615)
Ending Fund Balance	$ 563,839

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,765,163.00	7,536,322.00	11.4%
2) Federal Revenue		8100-8299	324,473.67	570,610.00	75.9%
3) Other State Revenue		8300-8599	1,126,472.00	1,429,748.00	26.9%
4) Other Local Revenue		8600-8799	109,000.00	159,000.00	45.9%
5) TOTAL, REVENUES			8,325,108.67	9,695,680.00	16.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,986,670.00	3,421,983.00	14.6%
2) Classified Salaries		2000-2999	954,520.00	1,171,130.00	22.7%
3) Employee Benefits		3000-3999	1,812,205.00	2,072,284.00	14.4%
4) Books and Supplies		4000-4999	442,467.00	723,147.00	63.4%
5) Services and Other Operating Expenditures		5000-5999	1,734,985.67	2,086,638.00	20.3%
6) Capital Outlay		6000-6999	359,145.00	100,000.00	-72.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	634,355.06	758,432.76	19.6%
9) TOTAL, EXPENDITURES			8,924,347.73	10,333,614.76	15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(599,239.06)	(637,934.76)	6.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(599,239.06)	(637,934.76)	6.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,801,013.43	1,201,774.37	-33.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,801,013.43	1,201,774.37	-33.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,801,013.43	1,201,774.37	-33.3%
2) Ending Balance, June 30 (E + F1e)			1,201,774.37	563,839.61	-53.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	613,157.60	192,124.84	-68.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	588,616.77	371,714.77	-36.8%
Charter Facilites Reserve	0000	9780	*511,499.93*		
Charter Facilities Reserve	1100	9780	*77,116.84*		
Charter Facilities Reserve	0000	9780		*295,859.93*	
Charter Facilities Reserve	1100	9780		*75,854.84*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,217,922.87		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,267.56)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,180,655.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	50.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	382.33		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			432.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,180,222.49		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	6,028,934.00	6,681,918.00	10.8%
Education Protection Account State Aid - Current Year		8012	736,229.00	854,404.00	16.1%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	736,229.00	854,404.00	16.1%
All Other LCFF Transfers - Current Year	All Other	8091	(736,229.00)	(854,404.00)	16.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,765,163.00	7,536,322.00	11.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,305.00	4,257.00	-1.1%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	122,749.00	117,951.00	-3.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	14,144.00	15,295.00	8.1%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	4,340.00	4,340.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	170,464.00	428,767.00	151.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,471.67	0.00	-100.0%
TOTAL, FEDERAL REVENUE			324,473.67	570,610.00	75.9%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	165,986.00	176,473.00	6.3%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	15,495.00	18,959.00	22.4%
Lottery - Unrestricted and Instructional Materials		8560	101,427.00	125,580.00	23.8%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	80,532.00	80,532.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	66,946.00	71,605.00	7.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	696,086.00	956,599.00	37.4%
TOTAL, OTHER STATE REVENUE			1,126,472.00	1,429,748.00	26.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	106,000.00	116,000.00	9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	40,000.00	New
All Other Local Revenue		8699	3,000.00	3,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			109,000.00	159,000.00	45.9%
TOTAL, REVENUES			8,325,108.67	9,695,680.00	16.5%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	2,476,296.00	2,768,710.00	11.8%
Certificated Pupil Support Salaries		1200	151,454.00	246,412.00	62.7%
Certificated Supervisors' and Administrators' Salaries		1300	358,920.00	406,861.00	13.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,986,670.00	3,421,983.00	14.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	231,651.00	290,750.00	25.5%
Classified Support Salaries		2200	141,231.00	190,585.00	34.9%
Classified Supervisors' and Administrators' Salaries		2300	264,029.00	342,114.00	29.6%
Clerical, Technical and Office Salaries		2400	305,609.00	325,306.00	6.4%
Other Classified Salaries		2900	12,000.00	22,375.00	86.5%
TOTAL, CLASSIFIED SALARIES			954,520.00	1,171,130.00	22.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	545,460.00	624,872.00	14.6%
PERS		3201-3202	287,538.00	345,213.00	20.1%
OASDI/Medicare/Alternative		3301-3302	119,916.00	142,011.00	18.4%
Health and Welfare Benefits		3401-3402	667,266.00	739,728.00	10.9%
Unemployment Insurance		3501-3502	1,925.00	2,248.00	16.8%
Workers' Compensation		3601-3602	143,062.00	163,479.00	14.3%
OPEB, Allocated		3701-3702	47,038.00	54,733.00	16.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,812,205.00	2,072,284.00	14.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,000.00	32,500.00	550.0%
Books and Other Reference Materials		4200	9,444.00	28,863.00	205.6%
Materials and Supplies		4300	321,023.00	367,284.00	14.4%
Noncapitalized Equipment		4400	107,000.00	294,500.00	175.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			442,467.00	723,147.00	63.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	80,000.00	80,000.00	0.0%
Travel and Conferences		5200	52,000.00	68,800.00	32.3%
Dues and Memberships		5300	9,000.00	11,500.00	27.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,750.00	10,500.00	-2.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	814,348.00	845,056.00	3.8%
Professional/Consulting Services and Operating Expenditures		5800	742,037.67	1,045,832.00	40.9%
Communications		5900	26,850.00	24,950.00	-7.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,734,985.67	2,086,638.00	20.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	309,145.00	50,000.00	-83.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			359,145.00	100,000.00	-72.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	634,355.06	758,432.76	19.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			634,355.06	758,432.76	19.6%
TOTAL, EXPENDITURES			8,924,347.73	10,333,614.76	15.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,765,163.00	7,536,322.00	11.4%
2) Federal Revenue		8100-8299	324,473.67	570,610.00	75.9%
3) Other State Revenue		8300-8599	1,126,472.00	1,429,748.00	26.9%
4) Other Local Revenue		8600-8799	109,000.00	159,000.00	45.9%
5) TOTAL, REVENUES			8,325,108.67	9,695,680.00	16.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,738,250.67	5,783,838.00	22.1%
2) Instruction - Related Services	2000-2999		1,502,238.00	1,593,109.00	6.0%
3) Pupil Services	3000-3999		1,065,094.00	1,449,262.00	36.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		634,355.06	758,432.76	19.6%
8) Plant Services	8000-8999		984,410.00	748,973.00	-23.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,924,347.73	10,333,614.76	15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(599,239.06)	(637,934.76)	6.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(599,239.06)	(637,934.76)	6.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,801,013.43	1,201,774.37	-33.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,801,013.43	1,201,774.37	-33.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,801,013.43	1,201,774.37	-33.3%
2) Ending Balance, June 30 (E + F1e)			1,201,774.37	563,839.61	-53.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	613,157.60	192,124.84	-68.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	588,616.77	371,714.77	-36.8%
Charter Facilites Reserve	0000	9780	*511,499.93*		
Charter Facilities Reserve	1100	9780	*77,116.84*		
Charter Facilities Reserve	0000	9780		*295,859.93*	
Charter Facilities Reserve	1100	9780		*75,854.84*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	15,499.61	15,499.61
6300	Lottery: Instructional Materials	66,830.23	54,550.23
6500	Special Education	23,516.86	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	144,274.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	83,394.00	71,674.00
7339	Dual Enrollment Opportunities	58,348.00	23,162.00
7412	A-G Access/Success Grant	30,146.31	0.00
7413	A-G Learning Loss Mitigation Grant	76,146.41	0.00
7435	Learning Recovery Emergency Block Grant	82,680.10	27,239.00
9010	Other Restricted Local	32,322.08	0.00
Total, Restricted Balance		613,157.60	192,124.84

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 2025-26 Adopted Budget:

Beginning	$	0
Revenue		33,955,932
Planned Expenditures		(33,955,932)
Ending Fund Balance	$	0

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,298,463.00	10,301,930.00	-22.5%
3) Other State Revenue		8300-8599	23,516,376.00	23,654,002.00	0.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			36,814,839.00	33,955,932.00	-7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	36,814,839.00	33,955,932.00	-7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,814,839.00	33,955,932.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	64,869.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			64,869.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,720,782.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,720,782.92		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(4,655,913.39)		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	13,298,463.00	10,301,930.00	-22.5%
TOTAL, FEDERAL REVENUE			13,298,463.00	10,301,930.00	-22.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	23,516,376.00	23,654,002.00	0.6%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,516,376.00	23,654,002.00	0.6%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			36,814,839.00	33,955,932.00	-7.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	13,298,463.00	10,301,930.00	-22.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	23,516,376.00	23,654,002.00	0.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,814,839.00	33,955,932.00	-7.8%
TOTAL, EXPENDITURES			36,814,839.00	33,955,932.00	-7.8%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,298,463.00	10,301,930.00	-22.5%
3) Other State Revenue		8300-8599	23,516,376.00	23,654,002.00	0.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			36,814,839.00	33,955,932.00	-7.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	36,814,839.00	33,955,932.00	-7.8%
10) TOTAL, EXPENDITURES			36,814,839.00	33,955,932.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	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 2025-26 Adopted Budget:

Beginning Balance	$	222,883
Revenue		1,118,421
Planned Expenditures		(1,110,762)
Ending Fund Balance	$	230,542

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	661,069.00	678,825.00	2.7%
4) Other Local Revenue		8600-8799	435,643.00	439,596.00	0.9%
5) TOTAL, REVENUES			1,096,712.00	1,118,421.00	2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	375,812.00	388,109.00	3.3%
2) Classified Salaries		2000-2999	135,559.00	105,764.00	-22.0%
3) Employee Benefits		3000-3999	260,937.00	228,724.00	-12.3%
4) Books and Supplies		4000-4999	15,640.00	38,437.00	145.8%
5) Services and Other Operating Expenditures		5000-5999	319,056.00	296,835.00	-7.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	55,350.63	52,893.00	-4.4%
9) TOTAL, EXPENDITURES			1,162,354.63	1,110,762.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,642.63)	7,659.00	-111.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,642.63)	7,659.00	-111.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	288,526.02	222,883.39	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			288,526.02	222,883.39	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288,526.02	222,883.39	-22.8%
2) Ending Balance, June 30 (E + F1e)			222,883.39	230,542.39	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,566.47	22,566.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	200,316.92	207,975.92	3.8%
Adult Education Expenses	0000	9780	*200,316.92*		
Adult Education Expenses	0000	9780		*207,975.92*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	267,275.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,882.67)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	46,075.17		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			310,468.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	107.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			107.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			310,360.98		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	651,649.00	666,396.00	2.3%
All Other State Revenue	All Other	8590	9,420.00	12,429.00	31.9%
TOTAL, OTHER STATE REVENUE			661,069.00	678,825.00	2.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,706.00	7,659.00	106.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	431,937.00	431,937.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			435,643.00	439,596.00	0.9%
TOTAL, REVENUES			1,096,712.00	1,118,421.00	2.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	375,812.00	388,109.00	3.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			375,812.00	388,109.00	3.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	86,433.00	50,316.00	-41.8%
Classified Support Salaries		2200	49,126.00	55,448.00	12.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			135,559.00	105,764.00	-22.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	37,500.00	74,128.00	97.7%
PERS		3201-3202	69,803.00	28,356.00	-59.4%
OASDI/Medicare/Alternative		3301-3302	26,671.00	14,092.00	-47.2%
Health and Welfare Benefits		3401-3402	102,300.00	88,050.00	-13.9%
Unemployment Insurance		3501-3502	253.00	243.00	-4.0%
Workers' Compensation		3601-3602	18,346.00	17,928.00	-2.3%
OPEB, Allocated		3701-3702	6,064.00	5,927.00	-2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			260,937.00	228,724.00	-12.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	8,000.00	New
Materials and Supplies		4300	7,640.00	20,437.00	167.5%
Noncapitalized Equipment		4400	8,000.00	10,000.00	25.0%
TOTAL, BOOKS AND SUPPLIES			15,640.00	38,437.00	145.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	47,826.00	9,171.00	-80.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,695.00	12,000.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,101.00	55,000.00	12.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	77,583.00	78,161.00	0.7%
Professional/Consulting Services and Operating Expenditures		5800	131,851.00	142,003.00	7.7%
Communications		5900	1,000.00	500.00	-50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			319,056.00	296,835.00	-7.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	55,350.63	52,893.00	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			55,350.63	52,893.00	-4.4%
TOTAL, EXPENDITURES			1,162,354.63	1,110,762.00	-4.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	661,069.00	678,825.00	2.7%
4) Other Local Revenue		8600-8799	435,643.00	439,596.00	0.9%
5) TOTAL, REVENUES			1,096,712.00	1,118,421.00	2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		845,531.00	761,524.00	-9.9%
2) Instruction - Related Services	2000-2999		112,319.00	101,262.00	-9.8%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		55,350.63	52,893.00	-4.4%
8) Plant Services	8000-8999		149,154.00	195,083.00	30.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,162,354.63	1,110,762.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(65,642.63)	7,659.00	-111.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,642.63)	7,659.00	-111.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	288,526.02	222,883.39	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			288,526.02	222,883.39	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288,526.02	222,883.39	-22.8%
2) Ending Balance, June 30 (E + F1e)			222,883.39	230,542.39	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,566.47	22,566.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	200,316.92	207,975.92	3.8%
Adult Education Expenses	0000	9780	*200,316.92*		
Adult Education Expenses	0000	9780		*207,975.92*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	22,566.47	22,566.47
Total, Restricted Balance		22,566.47	22,566.47

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.

ESSP 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 2025-26 Adopted Budget:

Beginning Balance	$ 8,841,637
Revenue	68,922,221
Planned Expenditures	(69,263,889)
Ending Fund Balance	$ 8,499,969

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	34,910,729.00	34,857,378.00	-0.2%
3) Other State Revenue		8300-8599	20,556,667.00	21,129,832.00	2.8%
4) Other Local Revenue		8600-8799	11,235,802.00	12,935,011.00	15.1%
5) TOTAL, REVENUES			66,703,198.00	68,922,221.00	3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,436,206.00	7,205,761.00	12.0%
2) Classified Salaries		2000-2999	9,939,601.00	10,625,372.00	6.9%
3) Employee Benefits		3000-3999	8,240,395.00	9,026,060.00	9.5%
4) Books and Supplies		4000-4999	3,228,539.00	6,244,455.00	93.4%
5) Services and Other Operating Expenditures		5000-5999	30,759,091.00	30,637,357.00	-0.4%
6) Capital Outlay		6000-6999	3,697,261.00	405,000.00	-89.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,610,916.60	5,119,884.00	11.0%
9) TOTAL, EXPENDITURES			66,912,009.60	69,263,889.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(208,811.60)	(341,668.00)	63.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(208,811.60)	(341,668.00)	63.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,050,448.91	8,841,637.31	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,050,448.91	8,841,637.31	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,050,448.91	8,841,637.31	-2.3%
2) Ending Balance, June 30 (E + F1e)			8,841,637.31	8,499,969.31	-3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,118,058.92	7,776,390.92	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	723,578.39	723,578.39	0.0%
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	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,783,518.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(62,086.61)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	294,048.47		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,103.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,017,583.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,132.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,039,023.46		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,041,156.42		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			9,976,426.63		
FEDERAL REVENUE					
Child Nutrition Programs		8220	565,000.00	565,000.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	34,345,729.00	34,292,378.00	-0.2%
TOTAL, FEDERAL REVENUE			34,910,729.00	34,857,378.00	-0.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	35,000.00	35,000.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	433,613.00	433,613.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,088,054.00	20,661,219.00	2.9%
TOTAL, OTHER STATE REVENUE			20,556,667.00	21,129,832.00	2.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	38,625.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	11,197,177.00	12,935,011.00	15.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,235,802.00	12,935,011.00	15.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, REVENUES			66,703,198.00	68,922,221.00	3.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,286,018.00	6,056,813.00	14.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,150,188.00	1,148,948.00	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,436,206.00	7,205,761.00	12.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,143,173.00	1,235,599.00	8.1%
Classified Support Salaries		2200	2,713,628.00	2,770,559.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	3,559,025.00	4,172,470.00	17.2%
Clerical, Technical and Office Salaries		2400	2,523,775.00	2,446,744.00	-3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,939,601.00	10,625,372.00	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,242,593.00	1,367,703.00	10.1%
PERS		3201-3202	2,645,874.00	2,848,241.00	7.6%
OASDI/Medicare/Alternative		3301-3302	842,281.00	918,525.00	9.1%
Health and Welfare Benefits		3401-3402	2,771,685.00	3,021,445.00	9.0%
Unemployment Insurance		3501-3502	8,176.00	8,905.00	8.9%
Workers' Compensation		3601-3602	533,501.00	647,271.00	21.3%
OPEB, Allocated		3701-3702	196,285.00	213,970.00	9.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,240,395.00	9,026,060.00	9.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,162.00	2,000.00	-82.1%
Materials and Supplies		4300	2,439,171.00	5,588,314.00	129.1%
Noncapitalized Equipment		4400	244,107.00	120,029.00	-50.8%
Food		4700	534,099.00	534,112.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,228,539.00	6,244,455.00	93.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	432,383.00	32,000.00	-92.6%
Travel and Conferences		5200	239,143.00	201,607.00	-15.7%
Dues and Memberships		5300	23,128.00	23,920.00	3.4%
Insurance		5400-5450	24,700.00	23,700.00	-4.0%
Operations and Housekeeping Services		5500	200.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,000.00	14,200.00	-47.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,837,630.00	2,027,797.00	10.3%
Professional/Consulting Services and Operating Expenditures		5800	28,135,470.00	28,293,746.00	0.6%
Communications		5900	39,437.00	20,387.00	-48.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,759,091.00	30,637,357.00	-0.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,393,064.00	405,000.00	-88.1%
Equipment		6400	304,197.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,697,261.00	405,000.00	-89.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,610,916.60	5,119,884.00	11.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,610,916.60	5,119,884.00	11.0%
TOTAL, EXPENDITURES			66,912,009.60	69,263,889.00	3.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	34,910,729.00	34,857,378.00	-0.2%
3) Other State Revenue		8300-8599	20,556,667.00	21,129,832.00	2.8%
4) Other Local Revenue		8600-8799	11,235,802.00	12,935,011.00	15.1%
5) TOTAL, REVENUES			66,703,198.00	68,922,221.00	3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,487,698.00	10,889,317.00	14.8%
2) Instruction - Related Services	2000-2999		6,230,264.00	7,838,007.00	25.8%
3) Pupil Services	3000-3999		6,771,178.00	6,651,659.00	-1.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		34,254,075.00	36,193,665.00	5.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,610,916.60	5,119,884.00	11.0%
8) Plant Services	8000-8999		5,557,878.00	2,571,357.00	-53.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			66,912,009.60	69,263,889.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(208,811.60)	(341,668.00)	63.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(208,811.60)	(341,668.00)	63.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,050,448.91	8,841,637.31	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,050,448.91	8,841,637.31	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,050,448.91	8,841,637.31	-2.3%
2) Ending Balance, June 30 (E + F1e)			8,841,637.31	8,499,969.31	-3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,118,058.92	7,776,390.92	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	723,578.39	723,578.39	0.0%
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	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	24,806.25	24,806.25
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	13,092.38	13,092.38
7810	Other Restricted State	126,742.00	45,449.00
9010	Other Restricted Local	7,953,418.29	7,693,043.29
Total, Restricted Balance		8,118,058.92	7,776,390.92

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 2025-26 Adopted Budget:

Beginning Balance	$ 17,107,140
Interest Revenue	500,000
Ending Fund Balance	$ 17,607,140
Assigned: Unexpected Facility Repairs	$ 1,603,154
Reserve for Economic Uncertainties	$ 16,003,986

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	500,000.00	0.0%
5) TOTAL, REVENUES			500,000.00	500,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500,000.00	500,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,200,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,700,000.00)	500,000.00	-129.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,807,139.84	17,107,139.84	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,807,139.84	17,107,139.84	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,807,139.84	17,107,139.84	-9.0%
2) Ending Balance, June 30 (E + F1e)			17,107,139.84	17,607,139.84	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,603,153.84	1,603,153.84	0.0%
Unexpected Facility Repairs	0000	9780	*1,603,153.84*		
Unexpected Facility Repairs	0000	9780		*1,603,153.84*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	15,503,986.00	16,003,986.00	3.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,110,965.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(782,250.03)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,328,715.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			19,328,715.35		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,000.00	500,000.00	0.0%
TOTAL, REVENUES			500,000.00	500,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,200,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,200,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(2,200,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	500,000.00	0.0%
5) TOTAL, REVENUES			500,000.00	500,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			500,000.00	500,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,200,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,700,000.00)	500,000.00	-129.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,807,139.84	17,107,139.84	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,807,139.84	17,107,139.84	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,807,139.84	17,107,139.84	-9.0%
2) Ending Balance, June 30 (E + F1e)			17,107,139.84	17,607,139.84	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,603,153.84	1,603,153.84	0.0%
Unexpected Facility Repairs	0000	9780	*1,603,153.84*		
Unexpected Facility Repairs	0000	9780		*1,603,153.84*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	15,503,986.00	16,003,986.00	3.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	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 retirees' health and welfare benefits for eligible employees.

In January of 2025, 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 $7,294,981. The report is based on information as of June 2024.

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 retirees and accumulate funds for future costs. The balance as of June 30, 2024, was $1,471,215.

Summary of Fund 20
FY 2025-26 Adopted Budget:

Beginning Balance	$ 1,285,881
Interest Revenue	25,000
Assigned: Post Employment Benefit	$ 1,310,881

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	25,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,260,881.05	1,285,881.05	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,260,881.05	1,285,881.05	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,260,881.05	1,285,881.05	2.0%
2) Ending Balance, June 30 (E + F1e)			1,285,881.05	1,310,881.05	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,285,881.05	1,310,881.05	1.9%
Other Post Employment Expenses	0000	9780	*1,285,881.05*		
Post Employment Expenses	0000	9780		*1,310,881.05*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,299,696.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,299,696.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,299,696.94		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,000.00	25,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	25,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,260,881.05	1,285,881.05	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,260,881.05	1,285,881.05	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,260,881.05	1,285,881.05	2.0%
2) Ending Balance, June 30 (E + F1e)			1,285,881.05	1,310,881.05	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,285,881.05	1,310,881.05	1.9%
Other Post Employment Expenses	0000	9780	*1,285,881.05*		
Post Employment Expenses	0000	9780		*1,310,881.05*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	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 the funding required to participate in (SFP). 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 2025-26 Adopted Budget:

Beginning Balance	$ 3,377,110
Interest Revenue	280,000
Ending Fund Balance	$ 3,657,110

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	280,000.00	280,000.00	0.0%
5) TOTAL, REVENUES			280,000.00	280,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			280,000.00	280,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,100,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,100,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(820,000.00)	280,000.00	-134.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,197,109.85	3,377,109.85	-19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,197,109.85	3,377,109.85	-19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,197,109.85	3,377,109.85	-19.5%
2) Ending Balance, June 30 (E + F1e)			3,377,109.85	3,657,109.85	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,374,509.32	3,374,509.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,600.53	282,600.53	10,767.0%
State Funded Facility Projects	0000	9780	*2,600.53*		
State Funded Facility Projects	0000	9780		*282,600.53*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,397,289.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(68,852.63)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,328,436.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,328,436.38		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	280,000.00	280,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			280,000.00	280,000.00	0.0%
TOTAL, REVENUES			280,000.00	280,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,100,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,100,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			(1,100,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	280,000.00	280,000.00	0.0%
5) TOTAL, REVENUES			280,000.00	280,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			280,000.00	280,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,100,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,100,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(820,000.00)	280,000.00	-134.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,197,109.85	3,377,109.85	-19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,197,109.85	3,377,109.85	-19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,197,109.85	3,377,109.85	-19.5%
2) Ending Balance, June 30 (E + F1e)			3,377,109.85	3,657,109.85	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,374,509.32	3,374,509.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,600.53	282,600.53	10,767.0%
State Funded Facility Projects	0000	9780	*2,600.53*		
State Funded Facility Projects	0000	9780		*282,600.53*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	3,374,509.32	3,374,509.32
Total, Restricted Balance		3,374,509.32	3,374,509.32

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	31.00	31.00	31.00	30.00	30.00	30.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	246.00	246.00	246.00	250.00	250.00	250.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	277.00	277.00	277.00	280.00	280.00	280.00
2. District Funded County Program ADA						
a. County Community Schools	153.00	153.00	153.00	165.00	165.00	165.00
b. Special Education-Special Day Class	844.00	844.00	844.00	861.00	861.00	861.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	10.00	40.00	40.00	53.00	53.00	53.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,007.00	1,037.00	1,037.00	1,079.00	1,079.00	1,079.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,284.00	1,314.00	1,314.00	1,359.00	1,359.00	1,359.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	55,190.00	55,190.00	55,190.00	55,305.00	55,305.00	55,305.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	418.00	418.00	418.00	460.00	460.00	460.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	418.00	418.00	418.00	460.00	460.00	460.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	418.00	418.00	418.00	460.00	460.00	460.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			37,494,929.29	38,237,694.34	40,567,180.39	41,162,282.39	39,142,607.39	35,592,650.39	38,526,414.39	31,275,555.81
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		321,706.00	428,942.00	536,177.00	643,413.00	750,648.00	857,884.00	965,119.00	1,072,355.00
Property Taxes	8020-8079		200,000.00	400,000.00		1,200,000.00	1,200,000.00	7,000,000.00	1,000,000.00	1,000,000.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		100,000.00	1,250,000.00	300,000.00	800,000.00	400,000.00		500,000.00	4,000,000.00
Other State Revenue	8300-8599		1,500,000.00	1,600,000.00	2,700,000.00	2,400,000.00	2,800,000.00	2,400,000.00	1,600,000.00	4,000,000.00
Other Local Revenue	8600-8799		700,000.00	1,400,000.00	2,000,000.00	2,400,000.00	1,500,000.00	3,000,000.00	2,000,000.00	3,500,000.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,821,706.00	5,078,942.00	5,536,177.00	7,443,413.00	6,650,648.00	13,257,884.00	6,065,119.00	13,572,355.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		874,587.00	1,166,115.00	1,457,644.00	1,749,173.00	2,040,702.00	2,332,231.00	2,623,760.00	2,915,288.00
Classified Salaries	2000-2999		1,245,748.00	1,660,998.00	2,076,247.00	2,491,496.00	2,906,746.00	3,321,995.00	3,737,245.00	4,152,494.00
Employee Benefits	3000-3999		1,089,227.00	1,452,302.00	1,815,378.00	2,178,453.00	2,541,529.00	2,904,605.00	3,267,680.00	3,630,756.00
Books and Supplies	4000-4999		125,650.00	167,534.00	209,417.00	251,301.00	293,184.00	335,068.00	376,951.00	418,835.00
Services	5000-5999		720,472.00	960,630.00	1,200,787.00	1,440,944.00	1,681,102.00	1,921,259.00	2,161,416.00	2,401,574.00
Capital Outlay	6000-6999		91,514.00	122,018.00	152,523.00	183,027.00	213,532.00	244,036.00	274,541.00	305,045.00
Other Outgo	7000-7499		(155,653.00)	(207,537.00)	(259,421.00)	(311,306.00)	(363,190.00)	(415,074.00)	(466,958.00)	(518,843.00)
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									
TOTAL DISBURSEMENTS			3,991,545.00	5,322,060.00	6,652,575.00	7,983,088.00	9,313,605.00	10,644,120.00	11,974,635.00	13,305,149.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	1,004,608.70	70,000.00	(70,000.00)	100,000.00	100,000.00	100,000.00	500,000.00	200,000.00	
Accounts Receivable	9200-9299	5,885,209.88	2,841,104.05	2,841,104.05	100,000.00	10,000.00	10,000.00	10,000.00		20,000.00
Due From Other Funds	9310	39,513.11	1,500.00	1,500.00	1,500.00		(2,000.00)	5,000.00	10,000.00	5,000.00
Stores	9320	59,510.62	0.00		10,000.00	10,000.00	5,000.00	5,000.00		10,000.00
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		6,988,842.31	2,912,604.05	2,772,604.05	211,500.00	120,000.00	113,000.00	520,000.00	210,000.00	35,000.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	5,951,342.58	1,000,000.00	200,000.00	(1,500,000.00)	1,600,000.00	1,000,000.00	200,000.00	1,551,342.58	(200,000.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		5,951,342.58	1,000,000.00	200,000.00	(1,500,000.00)	1,600,000.00	1,000,000.00	200,000.00	1,551,342.58	(200,000.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,037,499.73	1,912,604.05	2,572,604.05	1,711,500.00	(1,480,000.00)	(887,000.00)	320,000.00	(1,341,342.58)	235,000.00
E. NET INCREASE/DECREASE (B - C + D)			742,765.05	2,329,486.05	595,102.00	(2,019,675.00)	(3,549,957.00)	2,933,764.00	(7,250,858.58)	502,206.00
F. ENDING CASH (A + E)			38,237,694.34	40,567,180.39	41,162,282.39	39,142,607.39	35,592,650.39	38,526,414.39	31,275,555.81	31,777,761.81
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		31,777,761.81	29,061,688.81	28,759,845.43	25,924,925.32				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,179,590.00	1,286,825.00	2,680,886.00		2,000,000.00		12,723,545.00	12,723,545.00
Property Taxes	8020-8079	1,000,000.00	5,000,000.00	748,874.00	500,000.00			19,248,874.00	19,248,874.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	1,000,000.00	1,000,000.00	1,000,000.00	4,635,888.00	1,500,000.00		16,485,888.00	16,485,888.00
Other State Revenue	8300-8599	4,000,000.00	4,000,000.00	7,000,000.00	9,705,445.00	750,000.00		44,455,445.00	44,455,445.00
Other Local Revenue	8600-8799	5,000,000.00	4,000,000.00	5,000,000.00	9,307,376.00			39,807,376.00	39,807,376.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		12,179,590.00	15,286,825.00	16,429,760.00	24,148,709.00	4,250,000.00	0.00	132,721,128.00	132,721,128.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,206,817.00	3,498,346.00	3,789,875.00	3,498,346.00	750,000.00		29,902,884.00	29,902,884.00
Classified Salaries	2000-2999	4,567,743.00	4,982,993.00	5,398,242.00	4,982,993.00	950,000.00		42,474,940.00	42,474,940.00
Employee Benefits	3000-3999	3,993,831.00	4,356,907.00	4,719,983.00	4,356,907.00	782,000.00		37,089,558.00	37,089,558.00
Books and Supplies	4000-4999	460,718.00	502,601.00	544,485.00	502,601.00	900,000.00		5,088,345.00	5,088,345.00
Services	5000-5999	2,641,731.00	2,881,889.00	3,122,046.00	2,215,633.00	3,000,000.00		26,349,483.00	26,349,483.00
Capital Outlay	6000-6999	335,550.00	366,054.00	396,559.00	1,266,051.00			3,950,450.00	3,950,450.00
Other Outgo	7000-7499	(570,727.00)	(622,611.00)	(674,495.00)	(622,610.76)			(5,188,425.76)	(5,188,425.76)
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		14,635,663.00	15,966,179.00	17,296,695.00	16,199,920.24	6,382,000.00	0.00	139,667,234.24	139,667,234.24
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199		150,000.00	10,000.00	(155,391.30)			1,004,608.70	
Accounts Receivable	9200-9299	20,000.00	20,000.00	13,001.78				5,885,209.88	
Due From Other Funds	9310	10,000.00	(2,000.00)	9,013.11				39,513.11	
Stores	9320	10,000.00	9,510.62					59,510.62	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		40,000.00	177,510.62	32,014.89	(155,391.30)	0.00	0.00	6,988,842.31	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	300,000.00	(200,000.00)	2,000,000.00				5,951,342.58	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		300,000.00	(200,000.00)	2,000,000.00	0.00	0.00	0.00	5,951,342.58	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(260,000.00)	377,510.62	(1,967,985.11)	(155,391.30)	0.00	0.00	1,037,499.73	
E. NET INCREASE/DECREASE (B - C + D)		(2,716,073.00)	(301,843.38)	(2,834,920.11)	7,793,397.46	(2,132,000.00)	0.00	(5,908,606.51)	(6,946,106.24)
F. ENDING CASH (A + E)		29,061,688.81	28,759,845.43	25,924,925.32	33,718,322.78				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								31,586,322.78	

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Place: Merced County Office of Education

Date: June 09, 2025

Time: 3:00 PM

Adoption Date: June 16, 2025

Signed:

Clerk/Secretary of the County Board

(Original signature required)

Printed Name: Steve M. Tietjen, Ed. D Title: County Superintendent of Schools

Contact person for additional information on the budget reports:

Name: Janet Riley

Title: Deputy Superintendent Business Services

Telephone: (209) 381-6725

E-mail: jriley@mcoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Steve M. Tietjen, Ed. D

Chief Business Official's Name: Janet Riley

CBO's Title: Deputy Superintendent Business Services

CBO's Telephone: (209) 381-6725

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	06/16/2025	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget 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	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget 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	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

_____ Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined: $ _____

Less: Amount of total liabilities reserved in budget: $ _____

Estimated accrued but unfunded liabilities: $ 0.00

X This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

The MCOE budgets only for the estimated amount of Worker's Compensation premiums expected to be paid the Merced County Schools Insurance Group. The JPA is insured for excess cost

_____ This county office of education is not self-insured for workers' compensation claims.

Signed _____ Date of Meeting: June 16, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

For additional information on this certification, please contact:

Name: Janet Riley

Title: Deputy Superintendent Business Services

Telephone: (209) 381-6725

E-mail: jriley@mcoe.org

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		55,305.00	0.00%	55,305.00	0.00%	55,305.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	24,671,129.00	3.02%	25,416,197.00	3.42%	26,285,431.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,749,920.00	35.56%	9,149,920.00	26.23%	11,549,920.00
4. Other Local Revenues	8600-8799	14,016,284.00	0.00%	14,016,284.00	0.00%	14,016,284.00
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	(4,029,204.00)	0.00%	(4,029,204.00)	0.00%	(4,029,204.00)
6. Total (Sum lines A1 thru A5c)		41,408,129.00	7.60%	44,553,197.00	7.34%	47,822,431.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,859,569.00		10,115,917.00
b. Step & Column Adjustment				157,753.00		161,855.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				98,595.00		101,159.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,859,569.00	2.60%	10,115,917.00	2.60%	10,378,931.00
2. Classified Salaries						
a. Base Salaries				16,167,645.00		16,588,003.00
b. Step & Column Adjustment				258,682.00		265,408.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				161,676.00		165,880.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,167,645.00	2.60%	16,588,003.00	2.60%	17,019,291.00
3. Employee Benefits	3000-3999	13,010,962.00	2.71%	13,363,597.00	3.78%	13,868,903.00
4. Books and Supplies	4000-4999	2,244,204.00	-5.54%	2,119,784.00	0.00%	2,119,784.00
5. Services and Other Operating Expenditures	5000-5999	10,440,162.00	27.15%	13,275,114.00	5.76%	14,039,531.00
6. Capital Outlay	6000-6999	2,431,146.00	-14.40%	2,081,146.00	-80.78%	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	(12,525,966.24)	-3.88%	(12,039,949.00)	-0.75%	(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%	

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		41,627,721.76	9.31%	45,503,612.00	0.82%	45,876,592.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(219,592.76)		(950,415.00)		1,945,839.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,219,725.96		16,000,133.20		15,049,718.20
2. Ending Fund Balance (Sum lines C and D1)		16,000,133.20		15,049,718.20		16,995,557.20
3. Components of Ending Fund Balance						
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				
d. Assigned	9780	13,118,190.51		12,438,769.04		14,192,935.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,793,344.68		2,522,351.16		2,714,023.30
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,000,133.20		15,049,718.20		16,995,557.20
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,793,344.68		2,522,351.16		2,714,023.30
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	16,003,986.00		16,253,986.00		16,753,986.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		18,797,330.68		18,776,337.16		19,468,009.30

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.

N/A

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	7,301,290.00	0.00%	7,301,290.00	0.00%	7,301,290.00
2. Federal Revenues	8100-8299	16,485,888.00	0.00%	16,485,888.00	0.00%	16,485,888.00
3. Other State Revenues	8300-8599	37,705,525.00	-3.37%	36,435,525.00	0.00%	36,435,525.00
4. Other Local Revenues	8600-8799	25,791,092.00	4.60%	26,976,391.00	4.45%	28,176,391.00
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	4,029,204.00	0.00%	4,029,204.00	0.00%	4,029,204.00
6. Total (Sum lines A1 thru A5c)		91,312,999.00	-0.09%	91,228,298.00	1.32%	92,428,298.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,043,315.00		20,564,441.00
b. Step & Column Adjustment				320,693.00		329,031.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				200,433.00		205,644.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,043,315.00	2.60%	20,564,441.00	2.60%	21,099,116.00
2. Classified Salaries						
a. Base Salaries				26,307,295.00		26,991,285.00
b. Step & Column Adjustment				420,917.00		431,861.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				263,073.00		269,913.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,307,295.00	2.60%	26,991,285.00	2.60%	27,693,059.00
3. Employee Benefits	3000-3999	24,078,596.00	2.69%	24,726,033.00	3.55%	25,604,238.00
4. Books and Supplies	4000-4999	2,844,141.00	-17.58%	2,344,141.00	0.00%	2,344,141.00
5. Services and Other Operating Expenditures	5000-5999	15,909,321.00	-9.74%	14,359,321.00	-5.92%	13,509,321.00
6. Capital Outlay	6000-6999	1,519,304.00	-85.57%	219,304.00	0.00%	219,304.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	742,784.00	0.00%	742,784.00	0.00%	742,784.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,594,756.48	10.38%	7,278,991.00	1.42%	7,382,440.00
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)						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		98,039,512.48	-0.83%	97,226,300.00	1.41%	98,594,403.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,726,513.48)		(5,998,002.00)		(6,166,105.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,312,703.06		15,586,189.58		9,588,187.58
2. Ending Fund Balance (Sum lines C and D1)		15,586,189.58		9,588,187.58		3,422,082.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	15,586,189.58		9,588,187.58		3,422,082.58
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
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)		15,586,189.58		9,588,187.58		3,422,082.58
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

N/A

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		55,305.00	0.00%	55,305.00	0.00%	55,305.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	31,972,419.00	2.33%	32,717,487.00	2.66%	33,586,721.00
2. Federal Revenues	8100-8299	16,485,888.00	0.00%	16,485,888.00	0.00%	16,485,888.00
3. Other State Revenues	8300-8599	44,455,445.00	2.54%	45,585,445.00	5.26%	47,985,445.00
4. Other Local Revenues	8600-8799	39,807,376.00	2.98%	40,992,675.00	2.93%	42,192,675.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		132,721,128.00	2.31%	135,781,495.00	3.29%	140,250,729.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,902,884.00		30,680,358.00
b. Step & Column Adjustment				478,446.00		490,886.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				299,028.00		306,803.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,902,884.00	2.60%	30,680,358.00	2.60%	31,478,047.00
2. Classified Salaries						
a. Base Salaries				42,474,940.00		43,579,288.00
b. Step & Column Adjustment				679,599.00		697,269.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				424,749.00		435,793.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,474,940.00	2.60%	43,579,288.00	2.60%	44,712,350.00
3. Employee Benefits	3000-3999	37,089,558.00	2.70%	38,089,630.00	3.63%	39,473,141.00
4. Books and Supplies	4000-4999	5,088,345.00	-12.27%	4,463,925.00	0.00%	4,463,925.00
5. Services and Other Operating Expenditures	5000-5999	26,349,483.00	4.88%	27,634,435.00	-0.31%	27,548,852.00
6. Capital Outlay	6000-6999	3,950,450.00	-41.77%	2,300,450.00	-73.08%	619,304.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	742,784.00	0.00%	742,784.00	0.00%	742,784.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,931,209.76)	-19.73%	(4,760,958.00)	-4.07%	(4,567,408.00)
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

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		139,667,234.24	2.19%	142,729,912.00	1.22%	144,470,995.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,946,106.24)		(6,948,417.00)		(4,220,266.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		38,532,429.02		31,586,322.78		24,637,905.78
2. Ending Fund Balance (Sum lines C and D1)		31,586,322.78		24,637,905.78		20,417,639.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	88,598.01		88,598.00		88,598.00
b. Restricted	9740	15,586,189.58		9,588,187.58		3,422,082.58
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	13,118,190.51		12,438,769.04		14,192,935.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,793,344.68		2,522,351.16		2,714,023.30
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,586,322.78		24,637,905.78		20,417,639.78
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,793,344.68		2,522,351.16		2,714,023.30
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	16,003,986.00		16,253,986.00		16,753,986.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		18,797,330.68		18,776,337.16		19,468,009.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.46%		13.16%		13.48%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
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)		33,955,932.00		36,796,417.00		36,796,417.00
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)		139,667,234.24		142,729,912.00		144,470,995.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		139,667,234.24		142,729,912.00		144,470,995.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		139,667,234.24		142,729,912.00		144,470,995.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,793,344.68		2,854,598.24		2,889,419.90
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,793,344.68		2,854,598.24		2,889,419.90
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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	55,305
County Office County Operations Grant ADA Standard Percentage Level:	**2.00%**

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

County Operations Grant Funded ADA

Fiscal Year	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)	54,706.00	54,853.00	N/A	Met
Second Prior Year (2023-24)	55,289.00	55,620.00	N/A	Met
First Prior Year (2024-25)	55,190.00	55,190.00	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

1. **CRITERION: Average Daily Attendance (continued)**

B. STANDARD: Projected funded ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2022-23)	257.57	898.00	54,853.00	0.00
Second Prior Year (2023-24)	307.27	1,036.78	55,620.00	0.00
First Prior Year (2024-25)	277.00	1,037.00	55,190.00	0.00
Historical Average:	280.61	990.59	55,221.00	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2025-26) (historical average plus 2%):	**286.23**	**1,010.41**	**56,325.42**	**0.00**
1st Subsequent Year (2026-27) (historical average plus 4%):	**291.84**	**1,030.22**	**57,429.84**	**0.00**
2nd Subsequent Year (2027-28) (historical average plus 6%):	**297.45**	**1,050.03**	**58,534.26**	**0.00**

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Fiscal Year	Average Daily Attendance (Form A, Estimated Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2025-26)	280.00	1,079.00	55,305.00	0.00
1st Subsequent Year (2026-27)	280.00	1,079.00	55,305.00	0.00
2nd Subsequent Year (2027-28)	280.00	1,079.00	55,305.00	0.00
Status:	Met	Not Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

Projected growth in District funded program is above standard.

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's cost-of-living adjustment (COLA) plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section 1-b Is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data In Step 1a for the two subsequent fiscal years, Step 2b1 f or all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: At Target

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	13,653,287.00	13,978,655.00	13,978,655.00	13,978,655.00
a2.	Alternative Education Grant	7,171,234.00	7,048,816.00	7,048,816.00	7,048,816.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	20,824,521.00	21,027,471.00	21,027,471.00	21,027,471.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	55,190.00	55,305.00	55,305.00	55,305.00
b.	Prior Year ADA (Funded)		55,190.00	55,305.00	55,305.00
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		115.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.21%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	13,653,287.00	13,978,655.00	13,978,655.00
b1.	COLA percentage	2.3%	3.0%	3.4%
b2.	COLA amount (proxy for purposes of this criterion)	314,025.60	422,155.38	478,070.00
c.	Total Change (Step 2b2)	314,025.60	422,155.38	478,070.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.02%	3.42%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.51%	3.02%	3.42%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	66.48%	66.48%	66.48%
c.	Weighted Percent change (Step 3a x Step 3b)	1.67%	2.01%	2.27%

III. Alternative Education Grant

Step 1 - Change in Population

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	277.00	280.00	280.00	280.00
b.	Prior Year ADA (Funded)		277.00	280.00	280.00
c.	Difference (Step 1a minus Step 1b)		3.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		1.08%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	7,171,234.00	7,048,816.00	7,048,816.00
b1.	COLA percentage (Section II-Step 2b1)	2.30%	3.02%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)	164,938.38	212,874.24	241,069.51
c.	Total Change (Step 2b2)	164,938.38	212,874.24	241,069.51
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.02%	3.42%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	3.38%	3.02%	3.42%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	33.52%	33.52%	33.52%
c.	Weighted Percent change (Step 3a x Step 3b)	1.13%	1.01%	1.15%

IV. Charter Funded County Program

Step 1 - Change in Population

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	2.80%	3.02%	3.42%
	LCFF Revenue Standard (line V-a, plus/minus 1%):	**1.80% to 3.80%**	**2.02% to 4.02%**	**2.42% to 4.42%**

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected local property taxes (Form 01, Objects 8021 - 8089)	19,252,629.00	19,248,874.00	19,248,874.00	19,248,874.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	31,684,742.00	31,972,419.00	32,717,487.00	33,586,721.00
	County Office's Projected Change in LCFF Revenue:		0.91%	2.33%	2.66%
	Standard:		**1.80% to 3.80%**	**2.02% to 4.02%**	**2.42% to 4.42%**
	Status:		Not Met	Met	Met

2D. 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 change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation (required if NOT met)	The change in 25/26 LCFF is due to offset by ADA and DA funding.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	0.91%	2.33%	2.66%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**-4.09% to 5.91%**	**-2.67% to 7.33%**	**-2.34% to 7.66%**

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	100,104,863.00		
Budget Year (2025-26)	109,467,382.00	9.35%	Not Met
1st Subsequent Year (2026-27)	112,349,276.00	2.63%	Met
2nd Subsequent Year (2027-28)	115,663,538.00	2.95%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

24/25 includes salary savings from unfilled positions and 25/26 budget includes settled CBAs

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	0.91%	2.33%	2.66%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.09% to 10.91%**	**-7.67% to 12.33%**	**-7.34% to 12.66%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.09% to 5.91%	-2.67% to 7.33%	-2.34% to 7.66%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	17,613,872.78		
Budget Year (2025-26)	16,485,888.00	-6.40%	Yes
1st Subsequent Year (2026-27)	16,485,888.00	0.00%	No
2nd Subsequent Year (2027-28)	16,485,888.00	0.00%	No

Explanation: (required if Yes)
Adjusted Federal Revenues for one-time funds.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	46,565,607.02		
Budget Year (2025-26)	44,455,445.00	-4.53%	Yes
1st Subsequent Year (2026-27)	45,585,445.00	2.54%	No
2nd Subsequent Year (2027-28)	47,985,445.00	5.26%	No

Explanation: (required if Yes)
Afterschool contracts reduction of $1.7M . Local Grant reduction in $ .5M. Budgeted Year 2 and 3 Teacher Residency Grant.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	39,114,273.12		
Budget Year (2025-26)	39,807,376.00	1.77%	No
1st Subsequent Year (2026-27)	40,992,675.00	2.98%	No
2nd Subsequent Year (2027-28)	42,192,675.00	2.93%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2024-25)	6,614,371.86		
Budget Year (2025-26)	5,088,345.00	-23.07%	Yes
1st Subsequent Year (2026-27)	4,463,925.00	-12.27%	Yes
2nd Subsequent Year (2027-28)	4,463,925.00	0.00%	No

Explanation: (required if Yes)
Books and supplies were reduced by one time expenditures and realigned with program needs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2024-25)	31,897,263.18		
Budget Year (2025-26)	26,349,483.00	-17.39%	Yes
1st Subsequent Year (2026-27)	27,634,435.00	4.88%	No
2nd Subsequent Year (2027-28)	27,548,852.00	-0.31%	No

Explanation: (required if Yes)
Services and other operating expenditures were reduced by one time expenditures and realigned with program needs.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Section 4B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	103,293,752.92		
Budget Year (2025-26)	100,748,709.00	-2.46%	Met
1st Subsequent Year (2026-27)	103,064,008.00	2.30%	Met
2nd Subsequent Year (2027-28)	106,664,008.00	3.49%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2024-25)	38,511,635.04		
Budget Year (2025-26)	31,437,828.00	-18.37%	Not Met
1st Subsequent Year (2026-27)	32,098,360.00	2.10%	Met
2nd Subsequent Year (2027-28)	32,012,777.00	-0.27%	Met

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

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

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

Explanation: Federal Revenue (linked from 4B if NOT met)

Explanation:
Other State Revenue
(linked from 4B
if NOT met)

Explanation:
Other Local Revenue
(linked from 4B
if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget 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 4B above and will also display in explanation box below.

Explanation:
Books and Supplies
(linked from 4B
if NOT met)

Books and supplies were reduced by one time expenditures and realigned with program needs.

Explanation:
Services and Other Exps
(linked from 4B
if NOT met)

Services and other operating expenditures were reduced by one time expenditures and realigned with program needs.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	41,627,721.76	1,248,831.65	1,290,093.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard 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[1] as a percentage of total expenditures and other financing uses[2], in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	16,160,667.11	19,652,713.33	18,437,909.58
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	16,160,667.11	19,652,713.33	18,437,909.58
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	114,312,646.22	122,139,793.29	146,696,178.86
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	32,221,516.76	35,172,325.50	36,814,839.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	146,534,162.98	157,312,118.79	183,511,017.86
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	11.00%	12.50%	10.00%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**3.70%**	**4.20%**	**3.30%**

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	2,574,591.00	28,123,236.01	N/A	Met
Second Prior Year (2023-24)	6,476,447.12	30,887,726.71	N/A	Met
First Prior Year (2024-25)	(3,397,024.73)	43,270,953.85	7.85%	Not Met
Budget Year (2025-26) (Information only)	(219,592.76)	41,627,721.76		

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

Projecting of spending down one-time funds.

7. CRITERION: Fund and Cash Balances

A. STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	County Office Total Expenditures and Other Financing Uses [2]	
1.7%	0	to $7,735,999
1.3%	$7,736,000	to $19,343,999
1.0%	$19,344,000	to $87,045,000
0.7%	$87,045,001	and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	139,667,234.24
County Office's Fund Balance Standard Percentage Level:	**0.70%**

7A-1. 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 MYP 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; Budget Year data are extracted.

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance 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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	33,955,932.00	36,796,417.00	36,796,417.00

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2022-23)	9,174,329.91	10,565,712.57	N/A	Met
Second Prior Year (2023-24)	8,663,276.56	13,140,303.57	N/A	Met
First Prior Year (2024-25)	14,165,104.14	19,616,750.69	N/A	Met
Budget Year (2025-26) (Information only)	16,219,725.96			

[3] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	33,718,322.78	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[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses[2]:

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

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

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

[3] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	139,667,234.24	142,729,912.00	144,470,995.00
County Office's Reserve Standard Percentage Level:	**2.00%**	**2.00%**	**2.00%**

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	139,667,234.24	142,729,912.00	144,470,995.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	33,955,932.00	36,796,417.00	36,796,417.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	139,667,234.24	142,729,912.00	144,470,995.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,793,344.68	2,854,598.24	2,889,419.90
6. Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7. **County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**2,793,344.68**	**2,854,598.24**	**2,889,419.90**

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,793,344.68	2,522,351.16	2,714,023.30
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, 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 MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	16,003,986.00	16,253,986.00	16,753,986.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	18,797,330.68	18,776,337.16	19,468,009.30
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	13.46%	13.16%	13.48%
County Office's Reserve Standard (Section 8A, Line 7):	**2,793,344.68**	**2,854,598.24**	**2,889,419.90**
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 - Projected available reserves have met the standard for the budget 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 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 in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources? — 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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget 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:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20, 000 to +$20, 000**

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2024-25)	(4,427,953.00)			
Budget Year (2025-26)	(4,029,204.00)	(398,749.00)	(9.0%)	Met
1st Subsequent Year (2026-27)	(4,029,204.00)	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	(4,029,204.00)	0.00	0.0%	Met
1b. **Transfers In, County School Service Fund ***				
First Prior Year (2024-25)	3,300,000.00			
Budget Year (2025-26)	0.00	(3,300,000.00)	(100.0%)	Not Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. **Transfers Out, County School Service Fund ***				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the county school service fund operational budget? No

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

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

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

First Prior Year includes $3.3.M transferred to other Restricted for completion of planned facilities projects.

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the budget 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. [1] 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

2. If Yes to item 1, list 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 Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases				
Certificates of Participation	14	01-0000		6,180,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			361,923

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

TOTAL:				6,541,923

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation	576,088	576,028	568,969	571,469
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	576,088	576,028	568,969	571,469
Has total annual payment increased over prior year (2024-25)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the county office's OPEB:	
	a. Are they lifetime benefits?	Yes
	b. Do benefits continue past age 65?	Yes

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

A prior agreement with management included life-time "capped" health benefits. As of the last actuarial there were approximately 45 individuals who qualified for benefits and about 30 that are lifetime. MCOE also has an agreement with certificated teachers and management which will provide "capped" health benefits for up to five years or Medicare age.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Other		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund	Self-Insurance Fund	Government Fund	
		0	1,310,881	
4.	OPEB Liabilities			
	a. Total OPEB liability	7,294,981.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	1,471,215.00		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	5,823,766.00		
	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.	Jun 30, 2024		

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	227,407.00	227,407.00	227,407.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,136,390.00	1,136,390.00	1,136,390.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	633,446.00	636,211.00	598,149.00
	d. Number of retirees receiving OPEB benefits	45.00	45.00	45.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 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 7A) (If No, skip items 2-4)" — No

2 Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

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 worker's compensation JPA. The JPA is insured for excess cost.

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	232.00	226.00	226.00	226.00

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 16, 2025

3. Period covered by the agreement: Begin Date: Jul 01, 2025 End Date: Jun 30, 2026

4. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	1,306,876	1,320,729	1,334,729
% change in salary schedule from prior year	4.1%		
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

6. Amount included for any tentative salary schedule increases

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	20,143	20,344	20,548
3. Percent of H&W cost paid by employer	69.0%	69.0%	68.0%
4. Percent projected change in H&W cost over prior year	12.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	621	624	624	624

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget 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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	19,984	21,982	22,202
3. Percent of H&W cost paid by employer	75.0%	70.0%	69.0%
4. Percent projected change in H&W cost over prior year	12.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	198.0	228.0	228.0	228.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget 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			

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 16, 2025

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

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 A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	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 fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
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 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 Budget Criteria and Standards Review

Budget, July 1
Budget 2025-26
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)

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	($5,155,375.00)

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)