

1st Interim Budget

Fiscal Year 2025-2026

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

Public Hearing
December 15, 2025

Merced County
Board of Education

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

Dennis Hanks	Chairperson
Geneva Brett	Vice Chairperson
Frank Fagundes	Member
Rodrigo Espinosa	Member
Ryan Heller	Member

2025-26 1st Interim Budget Report
Fiscal Year July 1, 2025 – June 30, 2026
Public Hearing December 15, 2025

2025-2026 1st Interim

Merced County Office of Education
December 15, 2025
Table of Contents

Request Action 1
Budget Summary by Department - 1st Interim 2
Budget Assumptions 3
SACS Form Reports Table of Contents 4
County School Service Fund Form 01 5
Charter School Fund Summary 32
Charter School Fund Form 09 33
Special Education Fund Summary 40
Special Education Pass-Through Form 10 41
Adult Education Fund Summary 45
Adult Education Fund Form 11 46
Child Development Fund Summary 52
Child Development Fund Form 12 53
Special Reserve Fund Other Than Capital Outlay Summary 59
Special Reserve Fund Other Than Capital Outlay Form 17 60
Special Reserve Fund Postemployment Benefits Summary 63
Special Reserve Fund Postemployment Benefits Form 20 64
County School Facilities Fund Summary 67
County School Facilities Fund Form 35 68
Average Daily Attendance Form A 73
Cash Flow Analysis 76
COE Certification CI 80
Multiyear Projection Form MYP 82
Criteria and Standards Review Form 01CS 88
Technical Review Checks 111

Action Requested:

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

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

11/24/2025 **Operating Funds 01, 04, 09, 11, 12**

	Beg Balance	Revenue	Expense	End Balance
BOARD & SUPERINTENDANT				
Board & Superintendent	-	995,071	995,071	-
Communication Dept & Other	70,960	1,739,319	1,701,694	108,585
TOTAL	**70,960**	**2,734,390**	**2,696,765**	**108,585**
BUSINESS SERVICES & HR				
Internal Support	-	1,906,656	17,005,308	
-Indirect Charges	-	-	(15,192,915)	
Maintenance & Operations	490,690	2,938,114	10,720,481	
-M & O Allocations	-	-	(7,451,574)	
District Business Services	-	5,411,501	5,089,132	
MCOE Other & Debt Service	11,107,142	1,638,395	760,515	12,561,551
TOTAL	**11,597,832**	**11,894,666**	**10,930,947**	**12,561,551**
EDUCATIONAL SERVICES				
Adult Education	429,859	1,118,571	1,114,724	433,706
After School Program ASES	120,354	3,998,893	4,037,229	82,018
Charter Schools	1,946,633	9,341,402	10,243,538	1,044,497
College & Career/ROP	2,095,331	7,262,133	7,766,383	1,591,081
Continuous Improvement	45,379	5,737,073	5,782,452	-
Differentiated Assistance	1,533,016	(1,206,174)	-	326,842
ES Other Grants & Contracts	345,441	1,231,657	1,347,308	229,790
Juvenile Court & Community Schools	13,054,068	14,042,900	17,300,532	9,796,435
Migrant Services	277,118	9,007,367	9,284,485	-
Outdoor School	1,258,695	1,577,733	1,565,759	1,270,669
Strategic Systems IDR	2,504,105	1,812,430	3,587,343	729,191
District Support Services (HR)	2,465,604	3,762,166	2,117,208	4,110,563
Leadership and Systems (HR)	614,815	1,186,184	1,623,586	177,414
TOTAL	**26,690,418**	**58,872,335**	**65,770,547**	**19,792,206**
SPECIAL EDUCATION				
Special Education	5,013,224	54,407,823	57,953,997	1,467,050
SELPA	-	1,188,049	1,188,049	-
Transportation	-	8,536,332	8,536,332	-
Infant	1,586,296	5,633,993	5,746,872	1,473,417
Mental Health	742,834	2,051,914	2,043,370	751,378
Sp Ed Other Grants & Contracts	4,894,887	4,900,203	5,762,388	4,032,703
TOTAL	**12,237,242**	**76,718,314**	**81,231,008**	**7,724,548**
EARLY EDUCATION				
EESP	4,756,785	51,602,123	52,369,152	3,989,756
Family Resource Center	111,772	512,646	513,728	110,690
Head Start	88,126	21,301,732	21,323,339	66,519
TOTAL	**4,956,683**	**73,416,501**	**74,206,219**	**4,166,965**
TOTAL MCOE	**55,553,134**	**223,636,206**	**234,835,485**	**44,353,855**

Merced County Office of Education
Multi-Year Projection Assumptions
2025-2026 1st Interim Budget

LCFF SOURCES **Objects 8010-8099**

2025-26 = LCFF Funding Model
2026-27 = LCFF Funding Model COLA 2.51%
2027-28 = LCFF Funding Model COLA 2.51%

FEDERAL REVENUES **Objects 8100-8299**

2025-26 = Budget
2026-27= Adjusted for one-time Revenues
2027-28 = No Change

OTHER STATE REVENUES **Objects 8300-8599**

2025-26 = Budget
2026-27 = Adjusted for one-time Revenues
2027-28 = No Change

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

2025-26 = Budget
2026-27 = Adjusted for one-time Revenues
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 26.40% ; STRS 19.10%
2027-28 = PERS 26.90% ; STRS 19.10%

BOOKS AND SUPPLIES **Objects 4000-4999**

2025-26 = Budget
2026-27 = CPI 2.82% - Adjusted for one-time expenses
2027-28 = CPI 2.72% - Adjusted for one-time expenses

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

2025-26 = Budget, 3.09% CPI
2026-27 = CPI 2.82% - Adjusted for one-time expenses
2027-28 = CPI 2.72% - 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: Governor's 2025-26 Enacted State Budget, July 22, 2025

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund	G	G	G	G
10I	Special Education Pass-Through Fund	G	G	G	G
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	24,671,129.00	24,671,129.00	4,652,705.27	25,644,303.00	973,174.00	3.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,749,920.00	6,749,920.00	3,438,025.33	7,371,470.00	621,550.00	9.2%
4) Other Local Revenue		8600-8799	14,016,284.00	14,016,284.00	2,988,203.30	13,788,911.00	(227,373.00)	-1.6%
5) TOTAL, REVENUES			45,437,333.00	45,437,333.00	11,078,933.90	46,804,684.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,859,569.00	9,859,569.00	3,105,093.01	9,647,257.00	212,312.00	2.2%
2) Classified Salaries		2000-2999	16,167,645.00	16,167,645.00	5,044,838.41	15,761,095.00	406,550.00	2.5%
3) Employee Benefits		3000-3999	13,010,962.00	13,010,962.00	3,454,812.55	12,619,344.00	391,618.00	3.0%
4) Books and Supplies		4000-4999	2,244,204.00	2,244,204.00	785,274.31	2,210,280.00	33,924.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	10,440,162.00	10,440,162.00	5,916,514.50	11,586,659.00	(1,146,497.00)	-11.0%
6) Capital Outlay		6000-6999	2,431,146.00	2,431,146.00	1,858,934.64	3,780,933.00	(1,349,787.00)	-55.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,525,966.24)	(12,525,966.24)	(18,394.05)	(13,183,853.20)	657,886.96	-5.3%
9) TOTAL, EXPENDITURES			41,627,721.76	41,627,721.76	20,147,073.37	42,421,714.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,809,611.24	3,809,611.24	(9,068,139.47)	4,382,969.20		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	844,695.80	1,400,729.25	(1,400,729.25)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,029,204.00)	(4,029,204.00)	(800,000.00)	(6,481,540.00)	(2,452,336.00)	60.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,029,204.00)	(4,029,204.00)	(1,644,695.80)	(7,882,269.25)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(219,592.76)	(219,592.76)	(10,712,835.27)	(3,499,300.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,219,725.96	22,023,517.40		22,023,517.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,219,725.96	22,023,517.40		22,023,517.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,219,725.96	22,023,517.40		22,023,517.40		
2) Ending Balance, June 30 (E + F1e)			16,000,133.20	21,803,924.64		18,524,217.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,940.00	25,940.00		25,940.00		
Stores		9712	62,658.01	62,658.01		62,658.01		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,118,190.51	15,064,096.00		13,059,974.52		
Safety	0000	9780	*219,283.61*					
Differentiated Assistance	0000	9780	*635,449.58*					
Court/Community School Expense	0000	9780	*5,804,101.65*					
District Support Services	0000	9780	*3,247,509.71*					
Special Education Expenses	0000	9780	*497,992.11*					
Transportation	0000	9780	*963,169.89*					
Projected OPEB Changes	0000	9780	*300,000.00*					
ADA Fluctuation	0000	9780	*247,506.80*					
Facilites	0000	9780	*250,000.00*					
IT Capital Expenditure	0000	9780	*300,000.00*					
Educational Services Expenses-Supplies	1100	9780	*292,955.17*					
Special Education Expenses-Supplies	1100	9780	*1,259.95*					
Alternative Education Expenses-Supplies	1100	9780	*358,962.04*					
Safety	0000	9780		*129,305.53*				
Charter Oversight	0000	9780		*66,787.95*				
Differentiated Assistance	0000	9780		*635,091.91*				
ROP/Career Technology	0000	9780		*428,311.33*				
Court Community School Expense	0000	9780		*6,291,545.28*				
District Support Services	0000	9780		*4,466,897.30*				
Special Education Expenses	0000	9780		*704,333.20*				
Transportation	0000	9780		*1,589,354.81*				
Educational Services Expenses-Supplies	1100	9780		*296,212.74*				
Special Education Expenses-Supplies	1100	9780		*1,409.40*				
Alternative Education Expenses-Supplies	1100	9780		*454,846.55*				
Safety	0000	9780				*109,305.53*		
Charter Oversight	0000	9780				*19,887.95*		
Differentiated Assistance	0000	9780				*326,841.91*		
ROP/Career Technology	0000	9780				*593,534.41*		
Court Community School Expense	0000	9780				*4,730,536.03*		
District Support Services	0000	9780				*4,517,766.99*		
Special Education Expenses	0000	9780				*586,813.20*		
Transportation	0000	9780				*614,054.81*		
Projected OPEB	0000	9780				*300,000.00*		
Indirect Fluctuation	0000	9780				*500,000.00*		
Educational Services Expenses-Supplies	1100	9780				*260,000.00*		
Special Education Expenses-Supplies	1100	9780				*3,500.00*		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Alternative Education Expenses-Supplies	1100	9780				*497,733.69*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,793,344.68	2,793,344.68		3,003,262.23		
Unassigned/Unappropriated Amount		9790	0.00	3,857,885.95		2,372,382.59		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,667,307.00	12,667,307.00	4,305,444.00	12,659,526.00	(7,781.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	56,238.00	56,238.00	14,607.00	55,510.00	(728.00)	-1.3%
State Aid - Prior Years		8019	0.00	0.00	22,224.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	116,344.00	116,344.00	0.00	112,206.00	(4,138.00)	-3.6%
Timber Yield Tax		8022	7.00	7.00	0.00	7.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	5,453.56	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	16,300,173.00	16,300,173.00	(111,166.58)	17,153,148.00	852,975.00	5.2%
Unsecured Roll Taxes		8042	1,108,759.00	1,108,759.00	44,439.60	1,290,739.00	181,980.00	16.4%
Prior Years' Taxes		8043	34,538.00	34,538.00	8,839.38	41,265.00	6,727.00	19.5%
Supplemental Taxes		8044	519,679.00	519,679.00	117,696.73	351,388.00	(168,291.00)	-32.4%
Education Revenue Augmentation Fund (ERAF)		8045	381,929.00	381,929.00	240,187.98	381,929.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	787,445.00	787,445.00	4,979.60	1,499,792.00	712,347.00	90.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			31,972,419.00	31,972,419.00	4,652,705.27	33,545,510.00	1,573,091.00	4.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	56,238.00	56,238.00	0.00	55,510.00	(728.00)	-1.3%
All Other LCFF Transfers - Current Year	All Other	8091	(56,238.00)	(56,238.00)	0.00	(55,510.00)	728.00	-1.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(7,301,290.00)	(7,301,290.00)	0.00	(7,901,207.00)	(599,917.00)	8.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,671,129.00	24,671,129.00	4,652,705.27	25,644,303.00	973,174.00	3.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	115,400.00	115,400.00	149,334.00	115,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	256,704.00	256,704.00	(10,864.75)	255,496.00	(1,208.00)	-0.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	6,377,816.00	6,377,816.00	3,299,556.08	7,000,574.00	622,758.00	9.8%
TOTAL, OTHER STATE REVENUE			6,749,920.00	6,749,920.00	3,438,025.33	7,371,470.00	621,550.00	9.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	71,000.00	71,000.00	32,671.15	71,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	120.00	0.00	0.00	0.0%
Interest		8660	1,200,000.00	1,200,000.00	443,586.91	1,500,000.00	300,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,934,022.00	3,934,022.00	93,838.04	3,650,249.00	(283,773.00)	-7.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,224,843.00	1,224,843.00	343,537.91	1,190,622.00	(34,221.00)	-2.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	5,453.56	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,476,137.00	1,476,137.00	176,575.73	1,526,637.00	50,500.00	3.4%
Tuition		8710	6,110,282.00	6,110,282.00	1,892,420.00	5,850,403.00	(259,879.00)	-4.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,016,284.00	14,016,284.00	2,988,203.30	13,788,911.00	(227,373.00)	-1.6%
TOTAL, REVENUES			45,437,333.00	45,437,333.00	11,078,933.90	46,804,684.00	1,367,351.00	3.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,178,530.00	3,178,530.00	961,927.93	2,944,274.00	234,256.00	7.4%
Certificated Pupil Support Salaries		1200	226,349.00	226,349.00	44,857.64	201,984.00	24,365.00	10.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,409,690.00	6,409,690.00	2,094,857.44	6,471,344.00	(61,654.00)	-1.0%
Other Certificated Salaries		1900	45,000.00	45,000.00	3,450.00	29,655.00	15,345.00	34.1%
TOTAL, CERTIFICATED SALARIES			9,859,569.00	9,859,569.00	3,105,093.01	9,647,257.00	212,312.00	2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	233,148.00	233,148.00	80,714.01	224,664.00	8,484.00	3.6%
Classified Support Salaries		2200	3,488,218.00	3,488,218.00	1,080,963.44	3,491,877.00	(3,659.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	5,214,995.00	5,214,995.00	1,552,635.19	4,933,745.00	281,250.00	5.4%
Clerical, Technical and Office Salaries		2400	7,099,823.00	7,099,823.00	2,277,851.99	6,898,148.00	201,675.00	2.8%
Other Classified Salaries		2900	131,461.00	131,461.00	52,673.78	212,661.00	(81,200.00)	-61.8%
TOTAL, CLASSIFIED SALARIES			16,167,645.00	16,167,645.00	5,044,838.41	15,761,095.00	406,550.00	2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,794,196.00	1,794,196.00	536,677.01	1,747,642.00	46,554.00	2.6%
PERS		3201-3202	4,367,861.00	4,367,861.00	1,390,228.88	4,245,118.00	122,743.00	2.8%
OASDI/Medicare/Alternative		3301-3302	1,386,804.00	1,386,804.00	429,291.65	1,353,424.00	33,380.00	2.4%
Health and Welfare Benefits		3401-3402	4,193,285.00	4,193,285.00	715,041.05	4,098,966.00	94,319.00	2.2%
Unemployment Insurance		3501-3502	12,729.00	12,729.00	4,060.64	12,515.00	214.00	1.7%
Workers' Compensation		3601-3602	945,137.00	945,137.00	275,886.14	858,007.00	87,130.00	9.2%
OPEB, Allocated		3701-3702	310,950.00	310,950.00	97,512.57	302,307.00	8,643.00	2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	6,114.61	1,365.00	(1,365.00)	New
TOTAL, EMPLOYEE BENEFITS			13,010,962.00	13,010,962.00	3,454,812.55	12,619,344.00	391,618.00	3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	36,000.00	36,000.00	27,457.27	42,280.00	(6,280.00)	-17.4%
Materials and Supplies		4300	1,770,611.00	1,770,611.00	547,070.13	1,775,415.00	(4,804.00)	-0.3%
Noncapitalized Equipment		4400	437,593.00	437,593.00	210,746.91	392,585.00	45,008.00	10.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,244,204.00	2,244,204.00	785,274.31	2,210,280.00	33,924.00	1.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,445,891.00	7,445,891.00	1,538,492.35	7,807,063.00	(361,172.00)	-4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	499,951.00	499,951.00	150,193.44	476,587.00	23,364.00	4.7%
Dues and Memberships		5300	73,791.00	73,791.00	96,181.12	118,960.00	(45,169.00)	-61.2%
Insurance		5400-5450	867,132.00	867,132.00	408,002.45	784,302.00	82,830.00	9.6%
Operations and Housekeeping Services		5500	1,563,244.00	1,563,244.00	692,341.50	1,779,170.00	(215,926.00)	-13.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	914,767.00	914,767.00	759,396.80	920,223.00	(5,456.00)	-0.6%
Transfers of Direct Costs		5710	(3,262,108.00)	(3,262,108.00)	(104,765.19)	(3,200,250.00)	(61,858.00)	1.9%
Transfers of Direct Costs - Interfund		5750	(2,931,681.00)	(2,931,681.00)	(83,088.49)	(3,018,177.00)	86,496.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	4,615,349.00	4,615,349.00	2,360,361.76	5,244,500.00	(629,151.00)	-13.6%
Communications		5900	653,826.00	653,826.00	99,398.76	674,281.00	(20,455.00)	-3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,440,162.00	10,440,162.00	5,916,514.50	11,586,659.00	(1,146,497.00)	-11.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	725,572.00	725,572.00	12,086.95	1,080,136.00	(354,564.00)	-48.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,705,574.00	1,705,574.00	1,846,847.69	2,700,797.00	(995,223.00)	-58.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,431,146.00	2,431,146.00	1,858,934.64	3,780,933.00	(1,349,787.00)	-55.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,594,756.48)	(6,594,756.48)	(5,581.90)	(7,054,182.48)	459,426.00	-7.0%
Transfers of Indirect Costs - Interfund		7350	(5,931,209.76)	(5,931,209.76)	(12,812.15)	(6,129,670.72)	198,460.96	-3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,525,966.24)	(12,525,966.24)	(18,394.05)	(13,183,853.20)	657,886.96	-5.3%
TOTAL, EXPENDITURES			41,627,721.76	41,627,721.76	20,147,073.37	42,421,714.80	(793,993.04)	-1.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	844,695.80	1,400,729.25	(1,400,729.25)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	844,695.80	1,400,729.25	(1,400,729.25)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,029,204.00)	(4,029,204.00)	(800,000.00)	(6,379,165.00)	(2,349,961.00)	58.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(102,375.00)	(102,375.00)	New
(e) TOTAL, CONTRIBUTIONS			(4,029,204.00)	(4,029,204.00)	(800,000.00)	(6,481,540.00)	(2,452,336.00)	60.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,029,204.00)	(4,029,204.00)	(1,644,695.80)	(7,882,269.25)	(3,853,065.25)	95.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,301,290.00	7,301,290.00	0.00	7,901,207.00	599,917.00	8.2%
2) Federal Revenue		8100-8299	16,485,888.00	16,485,888.00	1,150,922.39	16,766,707.00	280,819.00	1.7%
3) Other State Revenue		8300-8599	37,705,525.00	37,705,525.00	11,998,950.93	37,370,656.00	(334,869.00)	-0.9%
4) Other Local Revenue		8600-8799	25,791,092.00	25,791,092.00	5,769,795.82	31,621,228.00	5,830,136.00	22.6%
5) TOTAL, REVENUES			87,283,795.00	87,283,795.00	18,919,669.14	93,659,798.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,043,315.00	20,043,315.00	5,798,219.64	20,686,524.00	(643,209.00)	-3.2%
2) Classified Salaries		2000-2999	26,307,295.00	26,307,295.00	7,525,115.88	27,169,974.00	(862,679.00)	-3.3%
3) Employee Benefits		3000-3999	24,078,596.00	24,078,596.00	5,842,696.90	24,869,762.00	(791,166.00)	-3.3%
4) Books and Supplies		4000-4999	2,844,141.00	2,844,141.00	934,368.22	3,924,494.00	(1,080,353.00)	-38.0%
5) Services and Other Operating Expenditures		5000-5999	15,909,321.00	15,909,321.00	3,917,573.85	19,836,034.04	(3,926,713.04)	-24.7%
6) Capital Outlay		6000-6999	1,519,304.00	1,519,304.00	403,611.04	2,056,913.11	(537,609.11)	-35.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	742,784.00	742,784.00	541,650.67	742,784.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,594,756.48	6,594,756.48	5,581.90	7,054,182.48	(459,426.00)	-7.0%
9) TOTAL, EXPENDITURES			98,039,512.48	98,039,512.48	24,968,818.10	106,340,667.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,755,717.48)	(10,755,717.48)	(6,049,148.96)	(12,680,869.63)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,029,204.00	4,029,204.00	800,000.00	6,481,540.00	2,452,336.00	60.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,029,204.00	4,029,204.00	800,000.00	6,481,540.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,726,513.48)	(6,726,513.48)	(5,249,148.96)	(6,199,329.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,312,703.06	26,494,808.75		26,494,808.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,312,703.06	26,494,808.75		26,494,808.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,312,703.06	26,494,808.75		26,494,808.75		
2) Ending Balance, June 30 (E + F1e)			15,586,189.58	19,768,295.27		20,295,479.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	15,586,189.58	19,768,295.27		20,295,479.12		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	7,301,290.00	7,301,290.00	0.00	7,901,207.00	599,917.00	8.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,301,290.00	7,301,290.00	0.00	7,901,207.00	599,917.00	8.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	2,881,755.00	2,881,755.00	0.00	2,771,459.00	(110,296.00)	-3.8%
Special Education Discretionary Grants		8182	260,500.00	260,500.00	14,807.00	362,859.00	102,359.00	39.3%
Child Nutrition Programs		8220	77,000.00	77,000.00	16,174.54	77,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	126,756.00	126,756.00	0.00	126,756.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	426,922.00	426,922.00	190,581.17	635,892.00	208,970.00	48.9%
Title I, Part D, Local Delinquent Programs	3025	8290	300,220.00	300,220.00	38,771.47	323,264.00	23,044.00	7.7%
Title II, Part A, Supporting Effective Instruction	4035	8290	59,973.00	59,973.00	45,670.00	47,400.00	(12,573.00)	-21.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	48,519.00	48,519.00	12,961.00	44,740.00	(3,779.00)	-7.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,764,245.00	10,764,245.00	543,898.75	10,834,971.00	70,726.00	0.7%
Career and Technical Education	3500-3599	8290	48,300.00	48,300.00	52,209.25	50,668.00	2,368.00	4.9%
All Other Federal Revenue	All Other	8290	1,491,698.00	1,491,698.00	235,849.21	1,491,698.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,485,888.00	16,485,888.00	1,150,922.39	16,766,707.00	280,819.00	1.7%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	24,410,156.00	24,410,156.00	7,100,530.00	24,594,721.00	184,565.00	0.8%
Prior Years	6500	8319	0.00	0.00	(9,241.00)	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,950,664.00	1,950,664.00	560,998.00	1,950,664.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	110,208.00	110,208.00	(14,060.81)	110,208.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,948,242.00	3,948,242.00	12,473.04	3,947,460.00	(782.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	352,442.00	352,442.00	635,090.10	352,442.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	95,970.00	95,970.00	25,424.00	95,970.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	252,346.00	252,346.00	83,008.00	588,427.00	336,081.00	133.2%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,550,497.00	6,550,497.00	3,604,729.60	5,695,764.00	(854,733.00)	-13.0%
TOTAL, OTHER STATE REVENUE			37,705,525.00	37,705,525.00	11,998,950.93	37,370,656.00	(334,869.00)	-0.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	150,803.00	150,803.00	21,228.83	218,000.00	67,197.00	44.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	87,600.00	87,600.00	16,655.71	88,497.00	897.00	1.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,050,736.00	3,050,736.00	710,686.13	8,454,290.00	5,403,554.00	177.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,356,267.00	1,356,267.00	186,517.28	947,462.00	(408,805.00)	-30.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,254,435.00	5,254,435.00	1,092,239.87	5,626,267.00	371,832.00	7.1%
Tuition		8710	15,888,751.00	15,888,751.00	3,742,468.00	16,284,212.00	395,461.00	2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,791,092.00	25,791,092.00	5,769,795.82	31,621,228.00	5,830,136.00	22.6%
TOTAL, REVENUES			87,283,795.00	87,283,795.00	18,919,669.14	93,659,798.00	6,376,003.00	7.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,698,783.00	13,698,783.00	3,754,440.20	13,873,606.00	(174,823.00)	-1.3%
Certificated Pupil Support Salaries		1200	3,077,032.00	3,077,032.00	918,073.46	3,397,634.00	(320,602.00)	-10.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,146,323.00	3,146,323.00	1,085,331.58	3,287,898.00	(141,575.00)	-4.5%
Other Certificated Salaries		1900	121,177.00	121,177.00	40,374.40	127,386.00	(6,209.00)	-5.1%
TOTAL, CERTIFICATED SALARIES			20,043,315.00	20,043,315.00	5,798,219.64	20,686,524.00	(643,209.00)	-3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,214,996.00	13,214,996.00	3,257,587.17	13,337,829.00	(122,833.00)	-0.9%
Classified Support Salaries		2200	5,335,569.00	5,335,569.00	1,666,928.54	5,969,836.00	(634,267.00)	-11.9%
Classified Supervisors' and Administrators' Salaries		2300	3,733,068.00	3,733,068.00	1,377,327.47	3,765,563.00	(32,495.00)	-0.9%
Clerical, Technical and Office Salaries		2400	2,472,096.00	2,472,096.00	787,467.55	2,395,494.00	76,602.00	3.1%
Other Classified Salaries		2900	1,551,566.00	1,551,566.00	435,805.15	1,701,252.00	(149,686.00)	-9.6%
TOTAL, CLASSIFIED SALARIES			26,307,295.00	26,307,295.00	7,525,115.88	27,169,974.00	(862,679.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,700,947.00	3,700,947.00	925,407.83	3,799,328.00	(98,381.00)	-2.7%
PERS		3201-3202	6,433,747.00	6,433,747.00	2,106,946.32	6,534,475.00	(100,728.00)	-1.6%
OASDI/Medicare/Alternative		3301-3302	2,290,389.00	2,290,389.00	687,589.40	2,314,882.00	(24,493.00)	-1.1%
Health and Welfare Benefits		3401-3402	9,394,147.00	9,394,147.00	1,501,475.11	10,034,183.00	(640,036.00)	-6.8%
Unemployment Insurance		3501-3502	22,987.00	22,987.00	6,607.23	23,468.00	(481.00)	-2.1%
Workers' Compensation		3601-3602	1,685,569.00	1,685,569.00	452,207.77	1,602,526.00	83,043.00	4.9%
OPEB, Allocated		3701-3702	550,810.00	550,810.00	158,844.58	560,051.00	(9,241.00)	-1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	3,618.66	849.00	(849.00)	New
TOTAL, EMPLOYEE BENEFITS			24,078,596.00	24,078,596.00	5,842,696.90	24,869,762.00	(791,166.00)	-3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	28,222.00	28,222.00	11,949.91	20,203.00	8,019.00	28.4%
Materials and Supplies		4300	2,118,470.00	2,118,470.00	669,750.30	2,643,099.00	(524,629.00)	-24.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	446,433.00	446,433.00	197,540.17	1,080,176.00	(633,743.00)	-142.0%
Food		4700	251,016.00	251,016.00	55,127.84	181,016.00	70,000.00	27.9%
TOTAL, BOOKS AND SUPPLIES			2,844,141.00	2,844,141.00	934,368.22	3,924,494.00	(1,080,353.00)	-38.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,739,322.00	5,739,322.00	932,519.60	7,046,330.00	(1,307,008.00)	-22.8%
Travel and Conferences		5200	586,870.00	586,870.00	188,577.95	965,411.00	(378,541.00)	-64.5%
Dues and Memberships		5300	8,090.00	8,090.00	9,550.50	10,090.00	(2,000.00)	-24.7%
Insurance		5400-5450	109,559.00	109,559.00	47,689.80	107,559.00	2,000.00	1.8%
Operations and Housekeeping Services		5500	146,111.00	146,111.00	36,223.14	171,111.00	(25,000.00)	-17.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	708,103.00	708,103.00	230,297.10	784,733.00	(76,630.00)	-10.8%
Transfers of Direct Costs		5710	3,262,108.00	3,262,108.00	104,765.19	3,200,250.00	61,858.00	1.9%
Transfers of Direct Costs - Interfund		5750	(19,333.00)	(19,333.00)	(8,102.56)	(187,256.00)	167,923.00	-868.6%
Professional/Consulting Services and Operating Expenditures		5800	5,249,526.00	5,249,526.00	2,335,133.56	7,627,390.04	(2,377,864.04)	-45.3%
Communications		5900	118,965.00	118,965.00	40,919.57	110,416.00	8,549.00	7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,909,321.00	15,909,321.00	3,917,573.85	19,836,034.04	(3,926,713.04)	-24.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	568,469.00	568,469.00	17,000.00	880,951.11	(312,482.11)	-55.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	950,835.00	950,835.00	386,611.04	1,175,962.00	(225,127.00)	-23.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,519,304.00	1,519,304.00	403,611.04	2,056,913.11	(537,609.11)	-35.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	46,291.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	126,756.00	126,756.00	38,065.91	126,756.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	241,028.00	241,028.00	122,293.76	241,028.00	0.00	0.0%
Other Debt Service - Principal		7439	335,000.00	335,000.00	335,000.00	335,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			742,784.00	742,784.00	541,650.67	742,784.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,594,756.48	6,594,756.48	5,581.90	7,054,182.48	(459,426.00)	-7.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,594,756.48	6,594,756.48	5,581.90	7,054,182.48	(459,426.00)	-7.0%
TOTAL, EXPENDITURES			98,039,512.48	98,039,512.48	24,968,818.10	106,340,667.63	(8,301,155.15)	-8.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,029,204.00	4,029,204.00	800,000.00	6,379,165.00	2,349,961.00	58.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	102,375.00	102,375.00	New
(e) TOTAL, CONTRIBUTIONS			4,029,204.00	4,029,204.00	800,000.00	6,481,540.00	2,452,336.00	60.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,029,204.00	4,029,204.00	800,000.00	6,481,540.00	(2,452,336.00)	-60.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	31,972,419.00	31,972,419.00	4,652,705.27	33,545,510.00	1,573,091.00	4.9%
2) Federal Revenue		8100-8299	16,485,888.00	16,485,888.00	1,150,922.39	16,766,707.00	280,819.00	1.7%
3) Other State Revenue		8300-8599	44,455,445.00	44,455,445.00	15,436,976.26	44,742,126.00	286,681.00	0.6%
4) Other Local Revenue		8600-8799	39,807,376.00	39,807,376.00	8,757,999.12	45,410,139.00	5,602,763.00	14.1%
5) TOTAL, REVENUES			132,721,128.00	132,721,128.00	29,998,603.04	140,464,482.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	29,902,884.00	29,902,884.00	8,903,312.65	30,333,781.00	(430,897.00)	-1.4%
2) Classified Salaries		2000-2999	42,474,940.00	42,474,940.00	12,569,954.29	42,931,069.00	(456,129.00)	-1.1%
3) Employee Benefits		3000-3999	37,089,558.00	37,089,558.00	9,297,509.45	37,489,106.00	(399,548.00)	-1.1%
4) Books and Supplies		4000-4999	5,088,345.00	5,088,345.00	1,719,642.53	6,134,774.00	(1,046,429.00)	-20.6%
5) Services and Other Operating Expenditures		5000-5999	26,349,483.00	26,349,483.00	9,834,088.35	31,422,693.04	(5,073,210.04)	-19.3%
6) Capital Outlay		6000-6999	3,950,450.00	3,950,450.00	2,262,545.68	5,837,846.11	(1,887,396.11)	-47.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	742,784.00	742,784.00	541,650.67	742,784.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,931,209.76)	(5,931,209.76)	(12,812.15)	(6,129,670.72)	198,460.96	-3.3%
9) TOTAL, EXPENDITURES			139,667,234.24	139,667,234.24	45,115,891.47	148,762,382.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,946,106.24)	(6,946,106.24)	(15,117,288.43)	(8,297,900.43)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	844,695.80	1,400,729.25	(1,400,729.25)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(844,695.80)	(1,400,729.25)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,946,106.24)	(6,946,106.24)	(15,961,984.23)	(9,698,629.68)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,532,429.02	48,518,326.15		48,518,326.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,532,429.02	48,518,326.15		48,518,326.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,532,429.02	48,518,326.15		48,518,326.15		
2) Ending Balance, June 30 (E + F1e)			31,586,322.78	41,572,219.91		38,819,696.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,940.00	25,940.00		25,940.00		
Stores		9712	62,658.01	62,658.01		62,658.01		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	15,586,189.58	19,768,295.27		20,295,479.12		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,118,190.51	15,064,096.00		13,059,974.52		
Safety	0000	9780	*219,283.61*					
Differentiated Assistance	0000	9780	*635,449.58*					
Court/Community School Expense	0000	9780	*5,804,101.65*					
District Support Services	0000	9780	*3,247,509.71*					
Special Education Expenses	0000	9780	*497,992.11*					
Transportation	0000	9780	*963,169.89*					
Projected OPEB Changes	0000	9780	*300,000.00*					
ADA Fluctuation	0000	9780	*247,506.80*					
Facilites	0000	9780	*250,000.00*					
IT Capital Expenditure	0000	9780	*300,000.00*					
Educational Services Expenses-Supplies	1100	9780	*292,955.17*					
Special Education Expenses-Supplies	1100	9780	*1,259.95*					
Alternative Education Expenses-Supplies	1100	9780	*358,962.04*					
Safety	0000	9780		*129,305.53*				
Charter Oversight	0000	9780		*66,787.95*				
Differentiated Assistance	0000	9780		*635,091.91*				
ROP/Career Technology	0000	9780		*428,311.33*				
Court Community School Expense	0000	9780		*6,291,545.28*				
District Support Services	0000	9780		*4,466,897.30*				
Special Education Expenses	0000	9780		*704,333.20*				
Transportation	0000	9780		*1,589,354.81*				
Educational Services Expenses-Supplies	1100	9780		*296,212.74*				
Special Education Expenses-Supplies	1100	9780		*1,409.40*				
Alternative Education Expenses-Supplies	1100	9780		*454,846.55*				
Safety	0000	9780				*109,305.53*		
Charter Oversight	0000	9780				*19,887.95*		
Differentiated Assistance	0000	9780				*326,841.91*		
ROP/Career Technology	0000	9780				*593,534.41*		
Court Community School Expense	0000	9780				*4,730,536.03*		
District Support Services	0000	9780				*4,517,766.99*		
Special Education Expenses	0000	9780				*586,813.20*		
Transportation	0000	9780				*614,054.81*		
Projected OPEB	0000	9780				*300,000.00*		
Indirect Fluctuation	0000	9780				*500,000.00*		
Educational Services Expenses-Supplies	1100	9780				*260,000.00*		
Special Education Expenses-Supplies	1100	9780				*3,500.00*		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Alternative Education Expenses-Supplies	1100	9780				*497,733.69*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,793,344.68	2,793,344.68		3,003,262.23		
Unassigned/Unappropriated Amount		9790	0.00	3,857,885.95		2,372,382.59		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,667,307.00	12,667,307.00	4,305,444.00	12,659,526.00	(7,781.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	56,238.00	56,238.00	14,607.00	55,510.00	(728.00)	-1.3%
State Aid - Prior Years		8019	0.00	0.00	22,224.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	116,344.00	116,344.00	0.00	112,206.00	(4,138.00)	-3.6%
Timber Yield Tax		8022	7.00	7.00	0.00	7.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	5,453.56	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	16,300,173.00	16,300,173.00	(111,166.58)	17,153,148.00	852,975.00	5.2%
Unsecured Roll Taxes		8042	1,108,759.00	1,108,759.00	44,439.60	1,290,739.00	181,980.00	16.4%
Prior Years' Taxes		8043	34,538.00	34,538.00	8,839.38	41,265.00	6,727.00	19.5%
Supplemental Taxes		8044	519,679.00	519,679.00	117,696.73	351,388.00	(168,291.00)	-32.4%
Education Revenue Augmentation Fund (ERAF)		8045	381,929.00	381,929.00	240,187.98	381,929.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	787,445.00	787,445.00	4,979.60	1,499,792.00	712,347.00	90.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			31,972,419.00	31,972,419.00	4,652,705.27	33,545,510.00	1,573,091.00	4.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	56,238.00	56,238.00	0.00	55,510.00	(728.00)	-1.3%
All Other LCFF Transfers - Current Year	All Other	8091	(56,238.00)	(56,238.00)	0.00	(55,510.00)	728.00	-1.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			31,972,419.00	31,972,419.00	4,652,705.27	33,545,510.00	1,573,091.00	4.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,881,755.00	2,881,755.00	0.00	2,771,459.00	(110,296.00)	-3.8%
Special Education Discretionary Grants		8182	260,500.00	260,500.00	14,807.00	362,859.00	102,359.00	39.3%
Child Nutrition Programs		8220	77,000.00	77,000.00	16,174.54	77,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%

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Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	126,756.00	126,756.00	0.00	126,756.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	426,922.00	426,922.00	190,581.17	635,892.00	208,970.00	48.9%
Title I, Part D, Local Delinquent Programs	3025	8290	300,220.00	300,220.00	38,771.47	323,264.00	23,044.00	7.7%
Title II, Part A, Supporting Effective Instruction	4035	8290	59,973.00	59,973.00	45,670.00	47,400.00	(12,573.00)	-21.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	48,519.00	48,519.00	12,961.00	44,740.00	(3,779.00)	-7.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,764,245.00	10,764,245.00	543,898.75	10,834,971.00	70,726.00	0.7%
Career and Technical Education	3500-3599	8290	48,300.00	48,300.00	52,209.25	50,668.00	2,368.00	4.9%
All Other Federal Revenue	All Other	8290	1,491,698.00	1,491,698.00	235,849.21	1,491,698.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,485,888.00	16,485,888.00	1,150,922.39	16,766,707.00	280,819.00	1.7%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	24,410,156.00	24,410,156.00	7,100,530.00	24,594,721.00	184,565.00	0.8%
Prior Years	6500	8319	0.00	0.00	(9,241.00)	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,950,664.00	1,950,664.00	560,998.00	1,950,664.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	115,400.00	115,400.00	149,334.00	115,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	366,912.00	366,912.00	(24,925.56)	365,704.00	(1,208.00)	-0.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,948,242.00	3,948,242.00	12,473.04	3,947,460.00	(782.00)	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	352,442.00	352,442.00	635,090.10	352,442.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	95,970.00	95,970.00	25,424.00	95,970.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Arts and Music in Schools (Prop 28)	6770	8590	252,346.00	252,346.00	83,008.00	588,427.00	336,081.00	133.2%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,928,313.00	12,928,313.00	6,904,285.68	12,696,338.00	(231,975.00)	-1.8%
TOTAL, OTHER STATE REVENUE			44,455,445.00	44,455,445.00	15,436,976.26	44,742,126.00	286,681.00	0.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	150,803.00	150,803.00	21,228.83	218,000.00	67,197.00	44.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	158,600.00	158,600.00	49,326.86	159,497.00	897.00	0.6%
Leases and Rentals		8650	0.00	0.00	120.00	0.00	0.00	0.0%
Interest		8660	1,202,500.00	1,202,500.00	443,586.91	1,502,500.00	300,000.00	24.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,984,758.00	6,984,758.00	804,524.17	12,104,539.00	5,119,781.00	73.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,581,110.00	2,581,110.00	530,055.19	2,138,084.00	(443,026.00)	-17.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	5,453.56	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,730,572.00	6,730,572.00	1,268,815.60	7,152,904.00	422,332.00	6.3%
Tuition		8710	21,999,033.00	21,999,033.00	5,634,888.00	22,134,615.00	135,582.00	0.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,807,376.00	39,807,376.00	8,757,999.12	45,410,139.00	5,602,763.00	14.1%
TOTAL, REVENUES			132,721,128.00	132,721,128.00	29,998,603.04	140,464,482.00	7,743,354.00	5.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,877,313.00	16,877,313.00	4,716,368.13	16,817,880.00	59,433.00	0.4%
Certificated Pupil Support Salaries		1200	3,303,381.00	3,303,381.00	962,931.10	3,599,618.00	(296,237.00)	-9.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,556,013.00	9,556,013.00	3,180,189.02	9,759,242.00	(203,229.00)	-2.1%
Other Certificated Salaries		1900	166,177.00	166,177.00	43,824.40	157,041.00	9,136.00	5.5%
TOTAL, CERTIFICATED SALARIES			29,902,884.00	29,902,884.00	8,903,312.65	30,333,781.00	(430,897.00)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,448,144.00	13,448,144.00	3,338,301.18	13,562,493.00	(114,349.00)	-0.9%
Classified Support Salaries		2200	8,823,787.00	8,823,787.00	2,747,891.98	9,461,713.00	(637,926.00)	-7.2%
Classified Supervisors' and Administrators' Salaries		2300	8,948,063.00	8,948,063.00	2,929,962.66	8,699,308.00	248,755.00	2.8%
Clerical, Technical and Office Salaries		2400	9,571,919.00	9,571,919.00	3,065,319.54	9,293,642.00	278,277.00	2.9%
Other Classified Salaries		2900	1,683,027.00	1,683,027.00	488,478.93	1,913,913.00	(230,886.00)	-13.7%
TOTAL, CLASSIFIED SALARIES			42,474,940.00	42,474,940.00	12,569,954.29	42,931,069.00	(456,129.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,495,143.00	5,495,143.00	1,462,084.84	5,546,970.00	(51,827.00)	-0.9%
PERS		3201-3202	10,801,608.00	10,801,608.00	3,497,175.20	10,779,593.00	22,015.00	0.2%
OASDI/Medicare/Alternative		3301-3302	3,677,193.00	3,677,193.00	1,116,881.05	3,668,306.00	8,887.00	0.2%
Health and Welfare Benefits		3401-3402	13,587,432.00	13,587,432.00	2,216,516.16	14,133,149.00	(545,717.00)	-4.0%
Unemployment Insurance		3501-3502	35,716.00	35,716.00	10,667.87	35,983.00	(267.00)	-0.7%
Workers' Compensation		3601-3602	2,630,706.00	2,630,706.00	728,093.91	2,460,533.00	170,173.00	6.5%
OPEB, Allocated		3701-3702	861,760.00	861,760.00	256,357.15	862,358.00	(598.00)	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	9,733.27	2,214.00	(2,214.00)	New
TOTAL, EMPLOYEE BENEFITS			37,089,558.00	37,089,558.00	9,297,509.45	37,489,106.00	(399,548.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	64,222.00	64,222.00	39,407.18	62,483.00	1,739.00	2.7%
Materials and Supplies		4300	3,889,081.00	3,889,081.00	1,216,820.43	4,418,514.00	(529,433.00)	-13.6%
Noncapitalized Equipment		4400	884,026.00	884,026.00	408,287.08	1,472,761.00	(588,735.00)	-66.6%
Food		4700	251,016.00	251,016.00	55,127.84	181,016.00	70,000.00	27.9%
TOTAL, BOOKS AND SUPPLIES			5,088,345.00	5,088,345.00	1,719,642.53	6,134,774.00	(1,046,429.00)	-20.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,185,213.00	13,185,213.00	2,471,011.95	14,853,393.00	(1,668,180.00)	-12.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	1,086,821.00	1,086,821.00	338,771.39	1,441,998.00	(355,177.00)	-32.7%
Dues and Memberships		5300	81,881.00	81,881.00	105,731.62	129,050.00	(47,169.00)	-57.6%
Insurance		5400-5450	976,691.00	976,691.00	455,692.25	891,861.00	84,830.00	8.7%
Operations and Housekeeping Services		5500	1,709,355.00	1,709,355.00	728,564.64	1,950,281.00	(240,926.00)	-14.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,622,870.00	1,622,870.00	989,693.90	1,704,956.00	(82,086.00)	-5.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,951,014.00)	(2,951,014.00)	(91,191.05)	(3,205,433.00)	254,419.00	-8.6%
Professional/Consulting Services and Operating Expenditures		5800	9,864,875.00	9,864,875.00	4,695,495.32	12,871,890.04	(3,007,015.04)	-30.5%
Communications		5900	772,791.00	772,791.00	140,318.33	784,697.00	(11,906.00)	-1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,349,483.00	26,349,483.00	9,834,088.35	31,422,693.04	(5,073,210.04)	-19.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,294,041.00	1,294,041.00	29,086.95	1,961,087.11	(667,046.11)	-51.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,656,409.00	2,656,409.00	2,233,458.73	3,876,759.00	(1,220,350.00)	-45.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,950,450.00	3,950,450.00	2,262,545.68	5,837,846.11	(1,887,396.11)	-47.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	46,291.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	126,756.00	126,756.00	38,065.91	126,756.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	241,028.00	241,028.00	122,293.76	241,028.00	0.00	0.0%
Other Debt Service - Principal		7439	335,000.00	335,000.00	335,000.00	335,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			742,784.00	742,784.00	541,650.67	742,784.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(5,931,209.76)	(5,931,209.76)	(12,812.15)	(6,129,670.72)	198,460.96	-3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,931,209.76)	(5,931,209.76)	(12,812.15)	(6,129,670.72)	198,460.96	-3.3%
TOTAL, EXPENDITURES			139,667,234.24	139,667,234.24	45,115,891.47	148,762,382.43	(9,095,148.19)	-6.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	844,695.80	1,400,729.25	(1,400,729.25)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	844,695.80	1,400,729.25	(1,400,729.25)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(844,695.80)	(1,400,729.25)	1,400,729.25	New

Resource	Description	2025-26 Projected Totals
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	505.12
6018	Student Support and Enrichment Block Grant	2,093,339.46
6300	Lottery: Instructional Materials	353,240.77
6332	CA Community Schools Partnership Act - Implementation Grant	172,703.16
6500	Special Education	1,467,050.12
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,473,417.06
6546	Mental Health-Related Services	751,377.88
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	387,420.47
7311	Classified School Employee Professional Development Block Grant	54,928.00
7399	LCFF Equity Multiplier	2,385,515.24
7810	Other Restricted State	733,721.23
9010	Other Restricted Local	10,422,260.61
Total, Restricted Balance		20,295,479.12

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 First Interim:

Beginning Balance	$ 1,946,633
Revenue	9,341,402
Planned Expenditures	(10,243,538)
Ending Fund Balance	$ 1,044,497

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,536,322.00	7,536,322.00	1,856,372.00	7,086,987.00	(449,335.00)	-6.0%
2) Federal Revenue		8100-8299	570,610.00	570,610.00	31,760.43	324,557.86	(246,052.14)	-43.1%
3) Other State Revenue		8300-8599	1,429,748.00	1,429,748.00	332,994.09	1,249,824.00	(179,924.00)	-12.6%
4) Other Local Revenue		8600-8799	159,000.00	159,000.00	39,090.07	124,000.00	(35,000.00)	-22.0%
5) TOTAL, REVENUES			9,695,680.00	9,695,680.00	2,260,216.59	8,785,368.86		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,421,983.00	3,421,983.00	911,206.52	3,273,866.00	148,117.00	4.3%
2) Classified Salaries		2000-2999	1,171,130.00	1,171,130.00	386,368.97	1,235,199.00	(64,069.00)	-5.5%
3) Employee Benefits		3000-3999	2,072,284.00	2,072,284.00	515,579.12	2,074,189.00	(1,905.00)	-0.1%
4) Books and Supplies		4000-4999	723,147.00	723,147.00	224,603.00	565,605.00	157,542.00	21.8%
5) Services and Other Operating Expenditures		5000-5999	2,086,638.00	2,086,638.00	278,074.66	2,046,668.00	39,970.00	1.9%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	117,286.14	310,000.00	(210,000.00)	-210.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	15,060.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	758,432.76	758,432.76	0.00	738,011.18	20,421.58	2.7%
9) TOTAL, EXPENDITURES			10,333,614.76	10,333,614.76	2,448,178.41	10,243,538.18		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(637,934.76)	(637,934.76)	(187,961.82)	(1,458,169.32)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	556,033.25	556,033.25	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	556,033.25		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(637,934.76)	(637,934.76)	(187,961.82)	(902,136.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,201,774.37	1,946,633.00		1,946,633.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,201,774.37	1,946,633.00		1,946,633.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,201,774.37	1,946,633.00		1,946,633.00		
2) Ending Balance, June 30 (E + F1e)			563,839.61	1,308,698.24		1,044,496.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	192,124.84	680,323.92		196,881.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	371,714.77	742,093.27		847,615.72		
Charter Facilities Reserve	0000	9780		*671,316.86*				
Charter Facilities Reserve	1100	9780		*70,776.41*				
Charter Facilities Reserve	0000	9780	*295,859.93*					
Charter Facilities Reserve	1100	9780	*75,854.84*					
Charter Facilities Reserve	0000	9780				*765,558.31*		
Charter Facilities Reserve	1100	9780				*82,057.41*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(113,718.95)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	6,681,918.00	6,681,918.00	1,623,464.00	6,120,484.00	(561,434.00)	-8.4%
Education Protection Account State Aid - Current Year		8012	854,404.00	854,404.00	233,140.00	966,503.00	112,099.00	13.1%
State Aid - Prior Years		8019	0.00	0.00	(232.00)	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	854,404.00	854,404.00	0.00	966,503.00	112,099.00	13.1%
All Other LCFF Transfers - Current Year	All Other	8091	(854,404.00)	(854,404.00)	0.00	(966,503.00)	(112,099.00)	13.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,536,322.00	7,536,322.00	1,856,372.00	7,086,987.00	(449,335.00)	-6.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,257.00	4,257.00	0.00	4,257.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	117,951.00	117,951.00	25,816.97	162,212.86	44,261.86	37.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	15,295.00	15,295.00	1,691.70	22,373.00	7,078.00	46.3%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	4,340.00	4,340.00	0.00	4,355.00	15.00	0.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	428,767.00	428,767.00	4,251.76	131,360.00	(297,407.00)	-69.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			570,610.00	570,610.00	31,760.43	324,557.86	(246,052.14)	-43.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	176,473.00	176,473.00	46,316.00	176,473.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	18,959.00	18,959.00	17,703.00	18,959.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	125,580.00	125,580.00	(7,304.91)	121,262.00	(4,318.00)	-3.4%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	80,532.00	80,532.00	40,970.00	146,319.00	65,787.00	81.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	71,605.00	71,605.00	25,008.00	84,299.00	12,694.00	17.7%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	956,599.00	956,599.00	210,302.00	702,512.00	(254,087.00)	-26.6%
TOTAL, OTHER STATE REVENUE			1,429,748.00	1,429,748.00	332,994.09	1,249,824.00	(179,924.00)	-12.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	116,000.00	116,000.00	22,588.67	116,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	40,000.00	40,000.00	0.00	5,000.00	(35,000.00)	-87.5%
Other Local Revenue								
All Other Local Revenue		8699	3,000.00	3,000.00	16,501.40	3,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			159,000.00	159,000.00	39,090.07	124,000.00	(35,000.00)	-22.0%
TOTAL, REVENUES			9,695,680.00	9,695,680.00	2,260,216.59	8,785,368.86		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,768,710.00	2,768,710.00	700,441.61	2,632,408.00	136,302.00	4.9%
Certificated Pupil Support Salaries		1200	246,412.00	246,412.00	71,429.79	261,769.00	(15,357.00)	-6.2%
Certificated Supervisors' and Administrators' Salaries		1300	406,861.00	406,861.00	139,335.12	379,689.00	27,172.00	6.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,421,983.00	3,421,983.00	911,206.52	3,273,866.00	148,117.00	4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	290,750.00	290,750.00	88,299.69	352,339.00	(61,589.00)	-21.2%
Classified Support Salaries		2200	190,585.00	190,585.00	63,379.33	200,665.00	(10,080.00)	-5.3%
Classified Supervisors' and Administrators' Salaries		2300	342,114.00	342,114.00	122,597.59	310,140.00	31,974.00	9.3%
Clerical, Technical and Office Salaries		2400	325,306.00	325,306.00	111,461.23	349,680.00	(24,374.00)	-7.5%
Other Classified Salaries		2900	22,375.00	22,375.00	631.13	22,375.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,171,130.00	1,171,130.00	386,368.97	1,235,199.00	(64,069.00)	-5.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	624,872.00	624,872.00	164,884.55	623,398.00	1,474.00	0.2%
PERS		3201-3202	345,213.00	345,213.00	113,716.33	325,157.00	20,056.00	5.8%
OASDI/Medicare/Alternative		3301-3302	142,011.00	142,011.00	44,314.87	145,684.00	(3,673.00)	-2.6%
Health and Welfare Benefits		3401-3402	739,728.00	739,728.00	132,268.36	771,056.00	(31,328.00)	-4.2%
Unemployment Insurance		3501-3502	2,248.00	2,248.00	650.13	2,197.00	51.00	2.3%
Workers' Compensation		3601-3602	163,479.00	163,479.00	43,969.70	152,417.00	11,062.00	6.8%
OPEB, Allocated		3701-3702	54,733.00	54,733.00	15,603.26	54,280.00	453.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	171.92	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,072,284.00	2,072,284.00	515,579.12	2,074,189.00	(1,905.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	32,500.00	32,500.00	0.00	35,000.00	(2,500.00)	-7.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	28,863.00	28,863.00	29,037.35	9,899.00	18,964.00	65.7%
Materials and Supplies		4300	367,284.00	367,284.00	136,297.98	418,578.00	(51,294.00)	-14.0%
Noncapitalized Equipment		4400	294,500.00	294,500.00	59,267.67	102,128.00	192,372.00	65.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			723,147.00	723,147.00	224,603.00	565,605.00	157,542.00	21.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	80,000.00	80,000.00	0.00	66,750.00	13,250.00	16.6%
Travel and Conferences		5200	68,800.00	68,800.00	15,810.75	107,348.00	(38,548.00)	-56.0%
Dues and Memberships		5300	11,500.00	11,500.00	8,039.50	11,000.00	500.00	4.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,500.00	10,500.00	3,688.43	15,000.00	(4,500.00)	-42.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	845,056.00	845,056.00	20,204.86	1,033,357.00	(188,301.00)	-22.3%
Professional/Consulting Services and Operating Expenditures		5800	1,045,832.00	1,045,832.00	215,680.88	788,263.00	257,569.00	24.6%
Communications		5900	24,950.00	24,950.00	14,650.24	24,950.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,086,638.00	2,086,638.00	278,074.66	2,046,668.00	39,970.00	1.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	117,286.14	180,000.00	(130,000.00)	-260.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	0.00	130,000.00	(80,000.00)	-160.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	117,286.14	310,000.00	(210,000.00)	-210.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	15,060.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	15,060.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	758,432.76	758,432.76	0.00	738,011.18	20,421.58	2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			758,432.76	758,432.76	0.00	738,011.18	20,421.58	2.7%
TOTAL, EXPENDITURES			10,333,614.76	10,333,614.76	2,448,178.41	10,243,538.18		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	556,033.25	556,033.25	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	556,033.25	556,033.25	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	556,033.25		

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	13,346.00
6300	Lottery: Instructional Materials	41,330.37
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	142,204.84
Total, Restricted Balance		196,881.21

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 First Interim:

Beginning	$	0
Revenue		34,051,648
Planned Expenditures		(34,051,648)
Ending Fund Balance	$	0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,301,930.00	10,301,930.00	0.00	10,397,646.00	95,716.00	0.9%
3) Other State Revenue		8300-8599	23,654,002.00	23,654,002.00	6,531,436.00	23,654,002.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			33,955,932.00	33,955,932.00	6,531,436.00	34,051,648.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	33,955,932.00	33,955,932.00	13,793,188.50	34,051,648.00	(95,716.00)	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,955,932.00	33,955,932.00	13,793,188.50	34,051,648.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(7,261,752.50)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(7,261,752.50)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	10,301,930.00	10,301,930.00	0.00	10,397,646.00	95,716.00	0.9%
TOTAL, FEDERAL REVENUE			10,301,930.00	10,301,930.00	0.00	10,397,646.00	95,716.00	0.9%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	23,654,002.00	23,654,002.00	6,531,436.00	23,654,002.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,654,002.00	23,654,002.00	6,531,436.00	23,654,002.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			33,955,932.00	33,955,932.00	6,531,436.00	34,051,648.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	10,301,930.00	10,301,930.00	5,429,157.50	10,397,646.00	(95,716.00)	-0.9%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	23,654,002.00	23,654,002.00	8,364,031.00	23,654,002.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,955,932.00	33,955,932.00	13,793,188.50	34,051,648.00	(95,716.00)	-0.3%
TOTAL, EXPENDITURES			33,955,932.00	33,955,932.00	13,793,188.50	34,051,648.00		

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

Adult Education Fund
Fund 11

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

Summary of the Adult Education Fund
FY 2025-26 First Interim:

Beginning Balance	$	429,859
Revenue		1,118,571
Planned Expenditures		(1,114,724)
Ending Fund Balance	$	433,706

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	678,825.00	678,825.00	188,539.64	678,975.00	150.00	0.0%
4) Other Local Revenue		8600-8799	439,596.00	439,596.00	103,950.63	439,596.00	0.00	0.0%
5) TOTAL, REVENUES			1,118,421.00	1,118,421.00	292,490.27	1,118,571.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	388,109.00	388,109.00	138,385.05	391,940.00	(3,831.00)	-1.0%
2) Classified Salaries		2000-2999	105,764.00	105,764.00	36,263.04	108,740.00	(2,976.00)	-2.8%
3) Employee Benefits		3000-3999	228,724.00	228,724.00	74,690.64	234,116.00	(5,392.00)	-2.4%
4) Books and Supplies		4000-4999	38,437.00	38,437.00	3,497.72	29,286.00	9,151.00	23.8%
5) Services and Other Operating Expenditures		5000-5999	296,835.00	296,835.00	59,053.47	297,560.00	(725.00)	-0.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	52,893.00	52,893.00	12,812.15	53,082.00	(189.00)	-0.4%
9) TOTAL, EXPENDITURES			1,110,762.00	1,110,762.00	324,702.07	1,114,724.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,659.00	7,659.00	(32,211.80)	3,847.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,659.00	7,659.00	(32,211.80)	3,847.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	222,883.39	429,858.97		429,858.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			222,883.39	429,858.97		429,858.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			222,883.39	429,858.97		429,858.97		
2) Ending Balance, June 30 (E + F1e)			230,542.39	437,517.97		433,705.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	22,566.47	219,770.02		215,958.02		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	207,975.92	217,747.95		217,747.95		
Adult Education Expenses	0000	9780		*217,747.95*				
Adult Education Expenses	0000	9780	*207,975.92*					
Adult Education Expenses	0000	9780				*217,747.95*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	666,396.00	666,396.00	188,539.64	666,396.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,429.00	12,429.00	0.00	12,579.00	150.00	1.2%
TOTAL, OTHER STATE REVENUE			678,825.00	678,825.00	188,539.64	678,975.00	150.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,659.00	7,659.00	3,704.71	7,659.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	431,937.00	431,937.00	100,245.92	431,937.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			439,596.00	439,596.00	103,950.63	439,596.00	0.00	0.0%
TOTAL, REVENUES			1,118,421.00	1,118,421.00	292,490.27	1,118,571.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	388,109.00	388,109.00	138,385.05	391,940.00	(3,831.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			388,109.00	388,109.00	138,385.05	391,940.00	(3,831.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	50,316.00	50,316.00	16,831.80	50,446.00	(130.00)	-0.3%
Classified Support Salaries		2200	55,448.00	55,448.00	19,431.24	58,294.00	(2,846.00)	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			105,764.00	105,764.00	36,263.04	108,740.00	(2,976.00)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	74,128.00	74,128.00	15,232.62	74,861.00	(733.00)	-1.0%
PERS		3201-3202	28,356.00	28,356.00	25,363.90	29,154.00	(798.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	14,092.00	14,092.00	8,198.03	14,372.00	(280.00)	-2.0%
Health and Welfare Benefits		3401-3402	88,050.00	88,050.00	17,809.88	92,550.00	(4,500.00)	-5.1%
Unemployment Insurance		3501-3502	243.00	243.00	87.30	248.00	(5.00)	-2.1%
Workers' Compensation		3601-3602	17,928.00	17,928.00	5,903.12	16,923.00	1,005.00	5.6%
OPEB, Allocated		3701-3702	5,927.00	5,927.00	2,095.79	6,008.00	(81.00)	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			228,724.00	228,724.00	74,690.64	234,116.00	(5,392.00)	-2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,000.00	8,000.00	0.00	2,000.00	6,000.00	75.0%
Materials and Supplies		4300	20,437.00	20,437.00	3,497.72	19,136.00	1,301.00	6.4%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.00	8,150.00	1,850.00	18.5%
TOTAL, BOOKS AND SUPPLIES			38,437.00	38,437.00	3,497.72	29,286.00	9,151.00	23.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,171.00	9,171.00	575.96	5,871.00	3,300.00	36.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,000.00	12,000.00	4,697.92	14,000.00	(2,000.00)	-16.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,000.00	55,000.00	24,000.00	55,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	78,161.00	78,161.00	23,000.50	78,186.00	(25.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	142,003.00	142,003.00	6,651.50	144,003.00	(2,000.00)	-1.4%
Communications		5900	500.00	500.00	127.59	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			296,835.00	296,835.00	59,053.47	297,560.00	(725.00)	-0.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	52,893.00	52,893.00	12,812.15	53,082.00	(189.00)	-0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			52,893.00	52,893.00	12,812.15	53,082.00	(189.00)	-0.4%
TOTAL, EXPENDITURES			1,110,762.00	1,110,762.00	324,702.07	1,114,724.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
6371	CalWORKs for ROCP or Adult Education	27,019.68
6391	Adult Education Program	188,938.34
Total, Restricted Balance		215,958.02

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 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 ages 0 to kindergarten 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 First Interim:

Beginning Balance	$ 4,658,316
Revenue	72,711,751
Planned Expenditures	(73,314,112)
Ending Fund Balance	$ 4,055,955

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	34,857,378.00	34,857,378.00	12,371,159.35	32,148,582.00	(2,708,796.00)	-7.8%
3) Other State Revenue		8300-8599	21,129,832.00	21,129,832.00	13,872,048.69	26,526,309.00	5,396,477.00	25.5%
4) Other Local Revenue		8600-8799	12,935,011.00	12,935,011.00	1,699,651.07	13,192,164.00	257,153.00	2.0%
5) TOTAL, REVENUES			68,922,221.00	68,922,221.00	27,942,859.11	71,867,055.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,205,761.00	7,205,761.00	1,724,951.92	6,672,538.00	533,223.00	7.4%
2) Classified Salaries		2000-2999	10,625,372.00	10,625,372.00	3,176,819.54	10,583,395.00	41,977.00	0.4%
3) Employee Benefits		3000-3999	9,026,060.00	9,026,060.00	2,070,942.65	8,690,232.00	335,828.00	3.7%
4) Books and Supplies		4000-4999	6,244,455.00	6,244,455.00	586,233.65	4,427,831.00	1,816,624.00	29.1%
5) Services and Other Operating Expenditures		5000-5999	30,637,357.00	30,637,357.00	11,775,805.66	36,649,842.00	(6,012,485.00)	-19.6%
6) Capital Outlay		6000-6999	405,000.00	405,000.00	950,958.90	951,696.00	(546,696.00)	-135.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,119,884.00	5,119,884.00	0.00	5,338,577.54	(218,693.54)	-4.3%
9) TOTAL, EXPENDITURES			69,263,889.00	69,263,889.00	20,285,712.32	73,314,111.54		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(341,668.00)	(341,668.00)	7,657,146.79	(1,447,056.54)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	844,695.80	844,696.00	844,696.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	844,695.80	844,696.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(341,668.00)	(341,668.00)	8,501,842.59	(602,360.54)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,841,637.31	4,658,315.81		4,658,315.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,841,637.31	4,658,315.81		4,658,315.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,841,637.31	4,658,315.81		4,658,315.81		
2) Ending Balance, June 30 (E + F1e)			8,499,969.31	4,316,647.81		4,055,955.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	7,776,390.92	4,260,772.52		4,000,079.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	723,578.39	55,875.29		55,875.29		
Early Education Expenses	0000	9780		*55,875.29*				
Early Education Expenses	0000	9780	*723,578.39*					
Early Education Expenses	0000	9780				*55,875.29*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	565,000.00	565,000.00	45,383.60	565,000.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	34,292,378.00	34,292,378.00	12,325,775.75	31,583,582.00	(2,708,796.00)	-7.9%
TOTAL, FEDERAL REVENUE			34,857,378.00	34,857,378.00	12,371,159.35	32,148,582.00	(2,708,796.00)	-7.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	35,000.00	35,000.00	2,285.50	35,000.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	433,613.00	433,613.00	1,461,506.00	4,976,025.00	4,542,412.00	1,047.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,661,219.00	20,661,219.00	12,408,257.19	21,515,284.00	854,065.00	4.1%
TOTAL, OTHER STATE REVENUE			21,129,832.00	21,129,832.00	13,872,048.69	26,526,309.00	5,396,477.00	25.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	114,468.03	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	4,018.90	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	12,935,011.00	12,935,011.00	1,581,164.14	13,192,164.00	257,153.00	2.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,935,011.00	12,935,011.00	1,699,651.07	13,192,164.00	257,153.00	2.0%
TOTAL, REVENUES			68,922,221.00	68,922,221.00	27,942,859.11	71,867,055.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,056,813.00	6,056,813.00	1,347,466.09	5,543,468.00	513,345.00	8.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,148,948.00	1,148,948.00	377,485.83	1,129,070.00	19,878.00	1.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,205,761.00	7,205,761.00	1,724,951.92	6,672,538.00	533,223.00	7.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,235,599.00	1,235,599.00	352,714.33	1,267,693.00	(32,094.00)	-2.6%
Classified Support Salaries		2200	2,770,559.00	2,770,559.00	791,365.58	2,812,941.00	(42,382.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	4,172,470.00	4,172,470.00	1,312,913.95	3,994,692.00	177,778.00	4.3%
Clerical, Technical and Office Salaries		2400	2,446,744.00	2,446,744.00	719,825.68	2,508,069.00	(61,325.00)	-2.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,625,372.00	10,625,372.00	3,176,819.54	10,583,395.00	41,977.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,367,703.00	1,367,703.00	298,360.19	1,270,635.00	97,068.00	7.1%
PERS		3201-3202	2,848,241.00	2,848,241.00	877,824.95	2,830,705.00	17,536.00	0.6%
OASDI/Medicare/Alternative		3301-3302	918,525.00	918,525.00	266,680.10	905,283.00	13,242.00	1.4%
Health and Welfare Benefits		3401-3402	3,021,445.00	3,021,445.00	399,501.92	2,884,202.00	137,243.00	4.5%
Unemployment Insurance		3501-3502	8,905.00	8,905.00	2,329.92	8,619.00	286.00	3.2%
Workers' Compensation		3601-3602	647,271.00	647,271.00	166,893.30	583,719.00	63,552.00	9.8%
OPEB, Allocated		3701-3702	213,970.00	213,970.00	59,352.27	207,069.00	6,901.00	3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,026,060.00	9,026,060.00	2,070,942.65	8,690,232.00	335,828.00	3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	2,000.00	20,162.01	75,919.00	(73,919.00)	-3,696.0%
Materials and Supplies		4300	5,588,314.00	5,588,314.00	257,795.63	3,355,649.00	2,232,665.00	40.0%
Noncapitalized Equipment		4400	120,029.00	120,029.00	33,837.01	106,647.00	13,382.00	11.1%
Food		4700	534,112.00	534,112.00	274,439.00	889,616.00	(355,504.00)	-66.6%
TOTAL, BOOKS AND SUPPLIES			6,244,455.00	6,244,455.00	586,233.65	4,427,831.00	1,816,624.00	29.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	32,000.00	32,000.00	16,666.66	93,000.00	(61,000.00)	-190.6%
Travel and Conferences		5200	201,607.00	201,607.00	43,581.70	241,517.00	(39,910.00)	-19.8%
Dues and Memberships		5300	23,920.00	23,920.00	21,430.00	31,400.00	(7,480.00)	-31.3%
Insurance		5400-5450	23,700.00	23,700.00	0.00	23,700.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,200.00	14,200.00	15,995.23	109,914.00	(95,714.00)	-674.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,027,797.00	2,027,797.00	47,985.69	2,093,890.00	(66,093.00)	-3.3%
Professional/Consulting Services and Operating Expenditures		5800	28,293,746.00	28,293,746.00	11,619,857.32	34,024,031.00	(5,730,285.00)	-20.3%
Communications		5900	20,387.00	20,387.00	10,289.06	32,390.00	(12,003.00)	-58.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,637,357.00	30,637,357.00	11,775,805.66	36,649,842.00	(6,012,485.00)	-19.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	405,000.00	405,000.00	950,958.90	951,696.00	(546,696.00)	-135.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			405,000.00	405,000.00	950,958.90	951,696.00	(546,696.00)	-135.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	5,119,884.00	5,119,884.00	0.00	5,338,577.54	(218,693.54)	-4.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,119,884.00	5,119,884.00	0.00	5,338,577.54	(218,693.54)	-4.3%
TOTAL, EXPENDITURES			69,263,889.00	69,263,889.00	20,285,712.32	73,314,111.54		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	844,695.80	844,696.00	844,696.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	844,695.80	844,696.00	844,696.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	844,695.80	844,696.00		

Resource	Description	2025-26 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	24,806.25
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,786,962.10
7810	Other Restricted State	81,418.16
9010	Other Restricted Local	2,106,893.47
Total, Restricted Balance		4,000,079.98

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 First Interim:

Beginning Balance	$ 20,253,967
Interest Revenue	500,000
Ending Fund Balance	$ 20,753,967
Assigned: Unexpected Facility Repairs	$ 1,603,154
Reserve for Economic Uncertainties	$ 19,150,813

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	500,000.00	181,645.44	500,000.00	0.00	0.0%
5) TOTAL, REVENUES			500,000.00	500,000.00	181,645.44	500,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500,000.00	500,000.00	181,645.44	500,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500,000.00	500,000.00	181,645.44	500,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,107,139.84	20,253,966.77		20,253,966.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,107,139.84	20,253,966.77		20,253,966.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,107,139.84	20,253,966.77		20,253,966.77		
2) Ending Balance, June 30 (E + F1e)			17,607,139.84	20,753,966.77		20,753,966.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,603,153.84	1,603,153.77		1,603,153.77		
Unexpected Facility Repairs	0000	9780		*1,603,153.77*				
Unexpected Facility Repairs	0000	9780	*1,603,153.84*					
Unexpected Facility Repairs	0000	9780				*1,603,153.77*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	16,003,986.00	19,150,813.00		19,150,813.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	181,645.44	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,000.00	500,000.00	181,645.44	500,000.00	0.00	0.0%
TOTAL, REVENUES			500,000.00	500,000.00	181,645.44	500,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

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

Special Reserve Fund for Postemployment Benefits
Fund 20

The post-employment benefits fund was created in fiscal year 1996-97 exclusively for the purpose of establishing a reserve to fund the future cost of 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 First Interim:

Beginning Balance	$ 1,312,780
Interest Revenue	25,000
Assigned: Post Employment Benefit	$ 1,337,780

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	13,263.49	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	13,263.49	25,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	13,263.49	25,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	25,000.00	13,263.49	25,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,285,881.05	1,312,780.40		1,312,780.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,285,881.05	1,312,780.40		1,312,780.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,285,881.05	1,312,780.40		1,312,780.40		
2) Ending Balance, June 30 (E + F1e)			1,310,881.05	1,337,780.40		1,337,780.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,310,881.05	1,337,780.40		1,337,780.40		
Post Employment Expenses	0000	9780		*1,337,780.40*				
Other Post Employment Expenses	0000	9780	*1,310,881.05*					
Post Employment Expenses	0000	9780				*1,337,780.40*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	25,000.00	25,000.00	13,263.49	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	13,263.49	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	13,263.49	25,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

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

County School Facilities Fund
Fund 35

This State School Building Fund was established in fiscal year 1998-99. The State and local school districts both have the ability to issue bonds to pay for school facilities. County Offices of Education are unable to issue bonds but can participate in the State's School Facility Program (SFP) funded by State bonds. Financial hardship assistance is available for those school districts and County Offices of Education which cannot provide all 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 the Pioneer Elementary Preschool Building and the Lee Andersen Education Building projects on the OPSC funded, unfunded or acknowledged list.

Future Projects:
The MCOE has 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 First Interim:

Beginning Balance	$ 4,130,245
Interest Revenue	280,000
Planned Expenditures	($ 3,549,600)
Ending Fund Balance	$ 860,645

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	280,000.00	280,000.00	42,637.56	280,000.00	0.00	0.0%
5) TOTAL, REVENUES			280,000.00	280,000.00	42,637.56	280,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	35,805.21	3,549,600.00	(3,549,600.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	35,805.21	3,549,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			280,000.00	280,000.00	6,832.35	(3,269,600.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			280,000.00	280,000.00	6,832.35	(3,269,600.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,377,109.85	4,130,245.25		4,130,245.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,377,109.85	4,130,245.25		4,130,245.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,377,109.85	4,130,245.25		4,130,245.25		
2) Ending Balance, June 30 (E + F1e)			3,657,109.85	4,410,245.25		860,645.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,374,509.32	4,064,976.88		515,376.88		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	282,600.53	345,268.37		345,268.37		
State Facility Projects	0000	9780		*345,268.37*				
State Funded Facility Projects	0000	9780	*282,600.53*					
State Funded Facility Projects	0000	9780				*345,268.37*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	280,000.00	280,000.00	42,637.56	280,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			280,000.00	280,000.00	42,637.56	280,000.00	0.00	0.0%
TOTAL, REVENUES			280,000.00	280,000.00	42,637.56	280,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	35,805.21	3,549,600.00	(3,549,600.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	35,805.21	3,549,600.00	(3,549,600.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	35,805.21	3,549,600.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	515,376.88
Total, Restricted Balance		515,376.88

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	30.00	30.00	31.00	31.00	1.00	3.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	250.00	250.00	246.00	246.00	(4.00)	-2.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	280.00	280.00	277.00	277.00	(3.00)	-1.0%
2. District Funded County Program ADA						
a. County Community Schools	165.00	165.00	150.00	150.00	(15.00)	-9.0%
b. Special Education-Special Day Class	861.00	861.00	861.00	861.00	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	53.00	53.00	53.00	53.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,079.00	1,079.00	1,064.00	1,064.00	(15.00)	-1.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,359.00	1,359.00	1,341.00	1,341.00	(18.00)	-1.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	55,305.00	55,305.00	55,457.00	55,457.00	152.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	460.00	460.00	430.00	430.00	(30.00)	-7.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	460.00	460.00	430.00	430.00	(30.00)	-7.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	460.00	460.00	430.00	430.00	(30.00)	-7.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			30,494,997.16	34,181,994.59	33,015,780.36	36,758,411.28	30,249,847.34	20,804,940.37	24,399,263.37	28,398,586.37
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		1,368,205.00	643,363.00	1,172,657.00	1,158,050.00	1,158,050.00	1,158,050.00	1,158,050.00	1,100,000.00
Property Taxes	8020-8079		174,883.96	242,093.52	(111,526.81)	4,979.60	0.00	2,000,000.00	8,700,000.00	1,000,000.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		2,955,287.84	490,056.08	(2,522,320.49)	73,229.22	164,767.55	1,500,000.00	1,500,000.00	4,000,000.00
Other State Revenue	8300-8599		7,661,644.91	2,680,803.56	1,532,750.53	3,408,346.26	230,394.00	5,500,000.00	3,000,000.00	5,000,000.00
Other Local Revenue	8600-8799		1,294,512.30	1,467,190.90	1,715,902.86	3,829,529.07	552,107.33	4,000,000.00	3,000,000.00	3,000,000.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			13,454,534.01	5,523,507.06	1,787,463.09	8,474,134.15	2,105,318.88	14,158,050.00	17,358,050.00	14,100,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,075,019.76	2,709,895.16	2,620,430.64	2,502,427.49	2,538,461.65	2,626,792.00	2,626,792.00	2,626,792.00
Classified Salaries	2000-2999		2,032,298.70	3,364,859.74	3,580,533.32	3,560,514.81	3,640,425.86	3,721,777.00	3,721,777.00	3,721,777.00
Employee Benefits	3000-3999		1,084,485.79	2,025,369.75	3,086,322.96	3,095,367.14	3,101,318.99	3,499,463.00	3,499,463.00	3,499,463.00
Books and Supplies	4000-4999		100,784.01	248,883.57	458,374.02	541,026.04	436,819.10	549,841.00	549,841.00	549,841.00
Services	5000-5999		689,619.27	1,359,565.61	2,698,638.05	3,350,412.70	2,167,711.40	2,879,535.00	2,879,535.00	2,879,535.00
Capital Outlay	6000-6999		51,321.41	1,007,705.13	497,546.31	248,848.17	477,321.82	507,872.00	507,872.00	507,872.00
Other Outgo	7000-7499		42,130.00	2,667.20	(1,533.43)	36,319.52	(8,038.53)	(779,776.00)	(779,776.00)	(779,776.00)
Interfund Transfers Out	7600-7629					844,695.80		79,433.00	79,433.00	79,433.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,075,658.94	10,718,946.16	12,940,311.87	14,179,611.67	12,354,020.29	13,084,937.00	13,084,937.00	13,084,937.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	608,323.17	(30,852.33)	260,096.31	(229,467.93)	0.00	(4,480.90)	100,000.00	200,000.00	100,000.00
Accounts Receivable	9200-9299	25,948,634.94	1,109,290.96	2,571,615.19	13,615,245.23	993,808.63	410,175.72	3,000,000.00	100,000.00	3,000,000.00
Due From Other Funds	9310	10,246,427.31	1,927,319.41	7,163,029.07	1,107,828.32	28,606.56	(26,102.21)	5,000.00	10,000.00	5,000.00
Stores	9320	85,677.15	262.97	(3,923.30)	(14,997.37)	(1,853.07)	7,136.79	10,000.00	10,000.00	10,000.00
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		36,889,062.57	3,006,021.01	9,990,817.27	14,478,608.25	1,020,562.12	386,729.40	3,115,000.00	320,000.00	3,115,000.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	13,890,567.84	7,223,264.81	3,741,712.50	(417,523.45)	(396,351.46)	(417,065.04)	593,790.00	593,790.00	593,790.00
Due To Other Funds	9610	3,499,548.82	142,271.95	1,136,624.87	652.00	2,220,000.00				
Current Loans	9640									
Unearned Revenues	9650	1,415,616.92	332,361.89	1,083,255.03						
Deferred Inflows of Resources	9690									
SUBTOTAL		18,805,733.58	7,697,898.65	5,961,592.40	(416,871.45)	1,823,648.54	(417,065.04)	593,790.00	593,790.00	593,790.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		18,083,328.99	(4,691,877.64)	4,029,224.87	14,895,479.70	(803,086.42)	803,794.44	2,521,210.00	(273,790.00)	2,521,210.00
E. NET INCREASE/DECREASE (B - C + D)			3,686,997.43	(1,166,214.23)	3,742,630.92	(6,508,563.94)	(9,444,906.97)	3,594,323.00	3,999,323.00	3,536,273.00
F. ENDING CASH (A + E)			34,181,994.59	33,015,780.36	36,758,411.28	30,249,847.34	20,804,940.37	24,399,263.37	28,398,586.37	31,934,859.37
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		31,934,859.37	34,076,131.37	36,558,432.39	37,006,500.68				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,100,000.00	1,100,000.00	1,100,000.00	498,611.00	0.00		12,715,036.00	12,715,036.00
Property Taxes	8020-8079	1,000,000.00	5,000,000.00	2,000,000.00	820,043.73			20,830,474.00	20,830,474.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	1,500,000.00	1,500,000.00	1,000,000.00	3,105,686.80	1,500,000.00		16,766,707.00	16,766,707.00
Other State Revenue	8300-8599	7,000,000.00	4,000,000.00	2,000,000.00	1,978,186.74	750,000.00		44,742,126.00	44,742,126.00
Other Local Revenue	8600-8799	3,000,000.00	4,000,000.00	7,000,000.00	10,550,896.54	2,000,000.00		45,410,139.00	45,410,139.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		13,600,000.00	15,600,000.00	13,100,000.00	16,953,424.81	4,250,000.00	0.00	140,464,482.00	140,464,482.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,626,793.00	2,626,792.00	2,626,793.00	2,626,792.30	500,000.00		30,333,781.00	30,333,781.00
Classified Salaries	2000-2999	3,721,776.00	3,721,777.00	3,721,776.00	3,721,776.57	700,000.00		42,931,069.00	42,931,069.00
Employee Benefits	3000-3999	3,499,463.00	3,499,463.00	3,499,463.00	3,499,463.37	600,000.00		37,489,106.00	37,489,106.00
Books and Supplies	4000-4999	549,841.00	549,841.00	549,841.00	549,841.26	500,000.00		6,134,774.00	6,134,774.00
Services	5000-5999	2,879,535.00	2,879,535.00	2,879,536.00	2,879,535.01	1,000,000.00		31,422,693.04	31,422,693.04
Capital Outlay	6000-6999	507,872.00	507,872.00	507,872.00	507,872.27			5,837,847.11	5,837,846.11
Other Outgo	7000-7499	(779,776.00)	(779,776.00)	(779,776.00)	(779,776.48)			(5,386,887.72)	(5,386,886.72)
Interfund Transfers Out	7600-7629	79,434.00	79,433.00	79,434.00	79,433.45			1,400,729.25	1,400,729.25
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		13,084,938.00	13,084,937.00	13,084,939.00	13,084,937.75	3,300,000.00	0.00	150,163,111.68	150,163,111.68
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	200,000.00	13,028.02	0.00	0.00			608,323.17	
Accounts Receivable	9200-9299	2,000,000.00	500,000.00	1,000,000.00	(2,351,500.79)			25,948,634.94	
Due From Other Funds	9310	10,000.00	(2,000.00)	17,746.16				10,246,427.31	
Stores	9320	10,000.00	50,000.00	9,051.13				85,677.15	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,220,000.00	561,028.02	1,026,797.29	(2,351,500.79)	0.00	0.00	36,889,062.57	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	593,790.00	593,790.00	593,790.00	593,790.48			13,890,567.84	
Due To Other Funds	9610							3,499,548.82	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,415,616.92	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		593,790.00	593,790.00	593,790.00	593,790.48	0.00	0.00	18,805,733.58	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,626,210.00	(32,761.98)	433,007.29	(2,945,291.27)	0.00	0.00	18,083,328.99	
E. NET INCREASE/DECREASE (B - C + D)		2,141,272.00	2,482,301.02	448,068.29	923,195.79	950,000.00	0.00	8,384,699.31	(9,698,629.68)
F. ENDING CASH (A + E)		34,076,131.37	36,558,432.39	37,006,500.68	37,929,696.47				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								38,879,696.47	

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

Signed: _____ Date: _____
County Superintendent or Designee

Printed Name: Steve M Tietjen Title: County Superintendent of Schools

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 15, 2025 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Rosa Casillas Telephone: (209)-381-6732

Title: Director, Financial Services E-mail: rcasillas@mcoe.org

Criteria and Standards Review Summary

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

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

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

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		55,457.00	0.00%	55,457.00	0.00%	55,457.00
(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	25,644,303.00	4.64%	26,833,076.00	4.72%	28,099,674.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,371,470.00	32.88%	9,794,939.00	.04%	9,798,568.00
4. Other Local Revenues	8600-8799	13,788,911.00	3.09%	14,214,635.00	(1.61%)	13,985,113.00
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	(6,481,540.00)	0.00%	(6,481,540.00)	0.00%	(6,481,540.00)
6. Total (Sum lines A1 thru A5c)		40,323,144.00	10.01%	44,361,110.00	2.35%	45,401,815.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,647,257.00		9,899,629.00
b. Step & Column Adjustment				154,356.00		158,394.00
c. Cost-of-Living Adjustment				98,016.00		100,580.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,647,257.00	2.62%	9,899,629.00	2.62%	10,158,603.00
2. Classified Salaries						
a. Base Salaries				15,761,095.00		16,170,883.00
b. Step & Column Adjustment				252,178.00		258,734.00
c. Cost-of-Living Adjustment				157,610.00		161,708.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,761,095.00	2.60%	16,170,883.00	2.60%	16,591,325.00
3. Employee Benefits	3000-3999	12,619,344.00	2.09%	12,883,294.00	2.72%	13,233,293.00
4. Books and Supplies	4000-4999	2,210,280.00	(7.02%)	2,055,101.00	.77%	2,070,861.00
5. Services and Other Operating Expenditures	5000-5999	11,586,659.00	12.76%	13,064,908.00	3.94%	13,580,287.00
6. Capital Outlay	6000-6999	3,780,933.00	(68.77%)	1,180,733.00	0.00%	1,180,733.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,183,853.20)	(1.48%)	(12,988,202.00)	2.84%	(13,357,239.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,400,729.25	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		43,822,444.05	(3.55%)	42,266,346.00	2.82%	43,457,863.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,499,300.05)		2,094,764.00		1,943,952.00
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		22,023,517.40		18,524,217.35		20,618,981.35
2. Ending Fund Balance (Sum lines C and D1)		18,524,217.35		20,618,981.35		22,562,933.35
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	88,598.01		88,598.00		88,598.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	13,059,974.52		17,571,098.35		19,443,871.91
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,003,262.23		2,959,285.00		3,030,463.44
2. Unassigned/Unappropriated	9790	2,372,382.59		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		18,524,217.35		20,618,981.35		22,562,933.35
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,003,262.23		2,959,285.00		3,030,463.44
c. Unassigned/Unappropriated	9790	2,372,382.59		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent						
years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	19,150,813.00		19,650,813.00		20,150,813.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		24,526,457.82		22,610,098.00		23,181,276.44

F. ASSUMPTIONS

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	7,901,207.00	5.00%	8,296,267.00	5.00%	8,711,080.00
2. Federal Revenues	8100-8299	16,766,707.00	(5.64%)	15,821,480.00	.03%	15,826,912.00
3. Other State Revenues	8300-8599	37,370,656.00	10.60%	41,332,800.00	.80%	41,664,997.00
4. Other Local Revenues	8600-8799	31,621,228.00	(2.73%)	30,758,379.00	.10%	30,788,379.00
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	6,481,540.00	0.00%	6,481,540.00	0.00%	6,481,540.00
6. Total (Sum lines A1 thru A5c)		100,141,338.00	2.55%	102,690,466.00	.76%	103,472,908.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,686,524.00		21,224,373.00
b. Step & Column Adjustment				330,984.00		339,590.00
c. Cost-of-Living Adjustment				206,865.00		212,243.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,686,524.00	2.60%	21,224,373.00	2.60%	21,776,206.00
2. Classified Salaries						
a. Base Salaries				27,169,974.00		27,880,740.00
b. Step & Column Adjustment				434,720.00		446,092.00
c. Cost-of-Living Adjustment				276,046.00		283,267.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,169,974.00	2.62%	27,880,740.00	2.62%	28,610,099.00
3. Employee Benefits	3000-3999	24,869,762.00	1.59%	25,266,045.00	2.70%	25,947,192.00
4. Books and Supplies	4000-4999	3,924,494.00	(18.13%)	3,212,800.00	0.00%	3,212,800.00
5. Services and Other Operating Expenditures	5000-5999	19,836,034.04	(4.81%)	18,881,926.00	.95%	19,061,415.00
6. Capital Outlay	6000-6999	2,056,913.11	(73.26%)	550,094.00	0.00%	550,094.00
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	7,054,182.48	12.55%	7,939,142.00	2.84%	8,164,719.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		106,340,667.63	(.60%)	105,697,904.00	2.24%	108,065,309.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,199,329.63)		(3,007,438.00)		(4,592,401.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		26,494,808.75		20,295,479.12		17,288,041.12
2. Ending Fund Balance (Sum lines C and D1)		20,295,479.12		17,288,041.12		12,695,640.12
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	20,295,479.12		17,288,041.12		12,695,640.12
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780					
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)		20,295,479.12		17,288,041.12		12,695,640.12
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		55,457.00	0.00%	55,457.00	0.00%	55,457.00
(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	33,545,510.00	4.72%	35,129,343.00	4.79%	36,810,754.00
2. Federal Revenues	8100-8299	16,766,707.00	(5.64%)	15,821,480.00	.03%	15,826,912.00
3. Other State Revenues	8300-8599	44,742,126.00	14.27%	51,127,739.00	.66%	51,463,565.00
4. Other Local Revenues	8600-8799	45,410,139.00	(.96%)	44,973,014.00	(.44%)	44,773,492.00
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)		140,464,482.00	4.69%	147,051,576.00	1.24%	148,874,723.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,333,781.00		31,124,002.00
b. Step & Column Adjustment				485,340.00		497,984.00
c. Cost-of-Living Adjustment				304,881.00		312,823.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,333,781.00	2.61%	31,124,002.00	2.61%	31,934,809.00
2. Classified Salaries						
a. Base Salaries				42,931,069.00		44,051,623.00
b. Step & Column Adjustment				686,898.00		704,826.00
c. Cost-of-Living Adjustment				433,656.00		444,975.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,931,069.00	2.61%	44,051,623.00	2.61%	45,201,424.00
3. Employee Benefits	3000-3999	37,489,106.00	1.76%	38,149,339.00	2.70%	39,180,485.00
4. Books and Supplies	4000-4999	6,134,774.00	(14.13%)	5,267,901.00	.30%	5,283,661.00
5. Services and Other Operating Expenditures	5000-5999	31,422,693.04	1.67%	31,946,834.00	2.18%	32,641,702.00
6. Capital Outlay	6000-6999	5,837,846.11	(70.35%)	1,730,827.00	0.00%	1,730,827.00
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	(6,129,670.72)	(17.63%)	(5,049,060.00)	2.84%	(5,192,520.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,400,729.25	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		150,163,111.68	(1.46%)	147,964,250.00	2.41%	151,523,172.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,698,629.68)		(912,674.00)		(2,648,449.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		48,518,326.15		38,819,696.47		37,907,022.47
2. Ending Fund Balance (Sum lines C and D1)		38,819,696.47		37,907,022.47		35,258,573.47
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	88,598.01		88,598.00		88,598.00
b. Restricted	9740	20,295,479.12		17,288,041.12		12,695,640.12
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	13,059,974.52		17,571,098.35		19,443,871.91
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,003,262.23		2,959,285.00		3,030,463.44
2. Unassigned/Unappropriated	9790	2,372,382.59		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		38,819,696.47		37,907,022.47		35,258,573.47
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,003,262.23		2,959,285.00		3,030,463.44
c. Unassigned/Unappropriated	9790	2,372,382.59		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	19,150,813.00		19,650,813.00		20,150,813.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		24,526,457.82		22,610,098.00		23,181,276.44
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.33%		15.28%		15.30%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)		34,051,648.00		34,051,648.00		34,051,648.00
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)		150,163,111.68		147,964,250.00		151,523,172.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		150,163,111.68		147,964,250.00		151,523,172.00
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)		150,163,111.68		147,964,250.00		151,523,172.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,003,262.23		2,959,285.00		3,030,463.44
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,003,262.23		2,959,285.00		3,030,463.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA Budget Adoption Budget (Form 01CS, Item 1B-2)	Estimated Funded ADA First Interim Projected Year Totals (Form AI) (Form MYPI)	Percent Change	Status
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2025-26)	280.00	277.00	-1.1%	Met
1st Subsequent Year (2026-27)	280.00	280.00	0.0%	Met
2nd Subsequent Year (2027-28)	280.00	280.00	0.0%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2025-26)	1,079.00	1,064.00	-1.4%	Met
1st Subsequent Year (2026-27)	1,079.00	1,064.00	-1.4%	Met
2nd Subsequent Year (2027-28)	1,079.00	1,064.00	-1.4%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2025-26)	55,305.00	55,457.00	.3%	Met
1st Subsequent Year (2026-27)	55,305.00	55,457.00	.3%	Met
2nd Subsequent Year (2027-28)	55,305.00	55,457.00	.3%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00		0.0%	Met
2nd Subsequent Year (2027-28)	0.00		0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2025-26)	31,972,419.00	33,545,510.00	4.9%	Not Met
1st Subsequent Year (2026-27)	32,717,487.00	35,129,343.00	7.4%	Not Met
2nd Subsequant Year (2027-28)	33,588,721.00	36,810,754.00	9.6%	Not Met

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

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

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

3. **CRITERION: Salaries and Benefits**

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

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

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

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

	Salaries and Benefits			
	Budget Adoption (Form 01, Objects 1000-3999)	First Interim Projected Year Totals (Form 01I, Objects 1000-3999)		
Fiscal Year	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2025-26)	109,467,382.00	110,753,956.00	1.2%	Met
1st Subsequent Year (2026-27)	112,349,276.00	113,324,964.00	.9%	Met
2nd Subsequent Year (2027-28)	115,663,538.00	116,316,718.00	.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2025-26)	16,485,888.00	16,766,707.00	1.7%	No
1st Subsequent Year (2026-27)	16,485,888.00	15,821,480.00	-4.0%	No
2nd Subsequent Year (2027-28)	16,485,888.00	15,826,912.00	-4.0%	No

Explanation: (required if Yes) We are projecting an increase in School Improvement Funding for 25/26. We are projecting a decrease in Medical Funding for 26/27.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	44,455,445.00	44,742,126.00	.6%	No
1st Subsequent Year (2026-27)	45,585,445.00	51,127,739.00	12.2%	Yes
2nd Subsequent Year (2027-28)	47,985,445.00	51,463,565.00	7.2%	Yes

Explanation: (required if Yes) Special Education is projecting a $3.8M funding increase in 26/27.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	39,807,376.00	45,410,139.00	14.1%	Yes
1st Subsequent Year (2026-27)	40,992,675.00	44,973,014.00	9.7%	Yes
2nd Subsequent Year (2027-28)	42,192,675.00	44,773,492.00	6.1%	Yes

Explanation: (required if Yes) Special Education increased their projected Interagency services by $5.2M.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	5,088,345.00	6,134,774.00	20.6%	Yes
1st Subsequent Year (2026-27)	4,463,925.00	5,267,901.00	18.0%	Yes
2nd Subsequent Year (2027-28)	4,463,925.00	5,283,661.00	18.4%	Yes

Explanation: (required if Yes) Received new grants and an increase in funding, this increased our projected supplies expenses from adopted.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	26,349,483.00	31,422,693.04	19.3%	Yes
1st Subsequent Year (2026-27)	27,634,435.00	31,946,834.00	15.6%	Yes
2nd Subsequent Year (2027-28)	27,548,852.00	32,641,702.00	18.5%	Yes

Explanation: (required if Yes) Received new grants and an increase in funding, this increased our projected services expenses from adopted.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2025-26)	100,748,709.00	106,918,972.00	6.1%	Not Met
1st Subsequent Year (2026-27)	103,064,008.00	111,922,233.00	8.6%	Not Met
2nd Subsequent Year (2027-28)	106,664,008.00	112,063,969.00	5.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2025-26)	31,437,828.00	37,557,467.04	19.5%	Not Met
1st Subsequent Year (2026-27)	32,098,360.00	37,214,735.00	15.9%	Not Met
2nd Subsequent Year (2027-28)	32,012,777.00	37,925,363.00	18.5%	Not Met

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

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

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

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

We are projecting an increase in School Improvement Funding for 25/26. We are projecting a decrease in Medical Funding for 26/27.

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

Special Education is projecting a $3.8M funding increase in 26/27.

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

Special Education increased their projected interagency services by $5.2M.

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

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

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

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

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

5. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	1,248,831.65	1,465,349.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		1,290,093.00	

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

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	16.3%	15.3%	15.3%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	5.4%	5.1%	5.1%

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

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

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

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

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

   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	34,051,648.00	34,051,648.00	34,051,648.00

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

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2025-26)	(3,499,300.05)	43,822,444.05	8.0%	Not Met
1st Subsequent Year (2026-27)	2,094,764.00	42,266,346.00	N/A	Met
2nd Subsequent Year (2027-28)	1,943,952.00	43,457,863.00	N/A	Met

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

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

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

Explanation: (required if NOT met)

Community Schools is spending down $2.4M beginning balance. Transportation is spending down $712m beginning balance.

7. **CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2025-26)	38,819,696.47	Met
1st Subsequent Year (2026-27)	37,907,022.47	Met
2nd Subsequent Year (2027-28)	35,258,573.47	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	37,929,698.47	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 current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses[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 (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

	Current 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 6B2b) if Criterion 6B, Line 1 is No:	150,163,111.68	147,964,250.00	151,523,172.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

		Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	150,163,111.68	147,964,250.00	151,523,172.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	150,163,111.68	147,964,250.00	151,523,172.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	3,003,262.23	2,959,285.00	3,030,463.44
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)**	**3,003,262.23**	**2,959,285.00**	**3,030,463.44**

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)		Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,003,262.23	2,959,285.00	3,030,463.44
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,372,382.59	0.00	0.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	19,150,813.00	19,650,813.00	20,150,813.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	24,526,457.82	22,610,098.00	23,181,276.44
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	16.33%	15.28%	15.30%
	County Office's Reserve Standard (Section 8A, Line 7):	**3,003,262.23**	**2,959,285.00**	**3,030,463.44**
	Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? — No

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

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

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2025-26)	(4,029,204.00)	(6,379,165.00)	58.3%	2,349,961.00	Not Met
1st Subsequent Year (2026-27)	(4,029,204.00)	(6,481,540.00)	60.9%	2,452,336.00	Not Met
2nd Subsequent Year (2027-28)	(4,029,204.00)	(6,481,540.00)	60.9%	2,452,336.00	Not Met
1b. **Transfers In, County School Service Fund ***					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, County School Service Fund ***					
Current Year (2025-26)	0.00	1,400,729.25	New	1,400,729.25	Not Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)
This variance is due to County Office LCFF distributed to Programs and other one time purposes.

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)
The variance is due to a contribution to fund 12 for facilities project.

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

Project Information: (required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current year and two subsequent fiscal years.

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

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years 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)	Current 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 the County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1	a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	No
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	No

2 OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	7,294,981.00	7,294,981.00
b. OPEB plan(s) fiduciary net position (if applicable)	1,471,215.00	1,471,215.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	5,823,766.00	5,823,766.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?		Estimated
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2024	Jun 30, 2024

3 OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	227,407.00	227,407.00
1st Subsequent Year (2026-27)	227,407.00	227,407.00
2nd Subsequent Year (2027-28)	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)		
Current Year (2025-26)	1,136,390.00	1,129,715.00
1st Subsequent Year (2026-27)	1,136,390.00	1,129,715.00
2nd Subsequent Year (2027-28)	1,136,390.00	1,129,715.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2025-26)	633,446.00	633,446.00
1st Subsequent Year (2026-27)	636,211.00	636,211.00
2nd Subsequent Year (2027-28)	598,149.00	598,149.00
d. Number of retirees receiving OPEB benefits		
Current Year (2025-26)	45.00	45.00
1st Subsequent Year (2026-27)	45.00	45.00
2nd Subsequent Year (2027-28)	45.00	45.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

4 Comments:

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

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

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

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

Negotiations Not Settled

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

	Current 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	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? Yes

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	621.00	624.00	624.00	624.00

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

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

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

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

Negotiations Not Settled

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

	Current 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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	198.00	228.00	228.00	228.00

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

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

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No
A5.	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

A8. Janet Riley retired as of October 1st 2025. Our new Deputy Superintendent of Business Services is Martin Fregoso.

End of County Office First Interim Criteria and Standards Review

First Interim
Projected Totals 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	7200-7600	($286,452.20)

Explanation: This check does not include the Function 7700.

01	0000	8100	($5,316,621.00)

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)