MERCED COUNTY
Office of Education
NURTURE • SERVE • LEAD

Adopted Budget

Fiscal Year 2026-2027

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

Public Hearing
June 08, 2026

Merced County
Board of Education

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

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2026-27 Adopted Budget Report
Fiscal Year July 1, 2026 – June 30, 2027
Public Hearing June 08, 2026

2026-2027 Adopted Budget

Merced County Office of Education
June 08, 2026
Table of Contents

Executive Summary 1
Budget Summary by Department 5
Narrative Departments / Programs 6
Budget Assumptions 24
County School Service Fund Budget Form 01 25
Charter School Fund Summary 34
Charter School Fund Form 09 35
Special Education Fund Summary 42
Special Education Pass-Through Budget Form 10 43
Adult Education Fund Summary 48
Adult Education Fund Form 11 49
Child Development Fund Summary 55
Child Development Fund Form 12 56
Special Reserve Fund Other Than Capital Outlay Summary 62
Special Reserve Fund Other Than Capital Outlay Form 17 63
Special Reserve Fund Postemployment Benefits Summary 67
Special Reserve Fund Postemployment Benefits Form 20 68
County School Facilities Fund Summary 72
County School Facilities Fund Form 35 73
Average Daily Attendance Form A 79
Cash Flow Analysis 81
County Office of Eduction Certification Form CB 85
Workers' Compensation Certification Form CC 88
Multiyear Projection Form MYP 89
Criteria and Standards Review Form 01CS 96
Technical Review Checks 126

EXECUTIVE SUMMARY

The Merced County Office of Education (MCOE) budget is based primarily on information contained in the Governor's 2026-27 Budget Proposal released on January 10, 2026, and his 2025-26 May Budget Revision released on May 14, 2026. The main sources MCOE relies on for interpretation of the Governor's Budget Proposal and May Revision are School Services of California (SSC), the California Association of School Business Officials (CASBO), Capitol Advisors Group, Ball/Frost Group, LLC, California Department of Education (CDE), California Department of Finance (DOF) and the Legislative Analyst Office (LAO).

Governor's May Revision

The 2026-27 May Revision presents a stronger fiscal outlook than earlier projections, driven primarily by higher personal income tax collections and elevated capital gains. General Fund revenues increased by approximately $16.5 billion across the three-year budget window, including a $15.7 billion in additional personal income tax revenues. These gains reduce the state's projected structural deficit and support ongoing obligations such as paid pregnancy disability leave.

Despite the improved revenue picture, the May Revision relies on significant budget solutions to maintain balance. The LAO identifies $14 billion in reductions and budget solutions across 2025-26 and 2026-27, including $4 billion borrowed from Proposition 98 and the use of $20 billion from the Budget Stabilization Account. These actions help stabilize the budget but highlight the persistence of long-term structural imbalances.

This represents a notable shift from the 2024-25 May Revision, when the state faced a $31.5 billion shortfall. The improved revenue environment now supports targeted investments in LCFF, Special Education, and one-time discretionary funding. Even with these gains, the Administration acknowledges ongoing risks, including capital-gains volatility, inflationary pressures, and global economic uncertainty. The LAO cautions that out-year deficits remain and recommends maintaining proposed reductions and strengthening reserves to improve long-term fiscal stability.

Proposition 98

Adopted by voters in 1988, Proposition 98 (Prop. 98) establishes a series of formulas in the State Constitution that determine the minimum annual funding level for K–12 education and community colleges. The guarantee is calculated based on prior-year funding levels, adjusted for (1) changes in average daily attendance (ADA) and (2) inflation, as measured by the change in per capita personal income or per capita General Fund revenues, whichever is lower.

The May Revision increases the Proposition 98 minimum guarantee by approximately $6.4 billion across the budget window compared to January. The revised guarantee is:

- $124.9 billion in 2024-25
- $125.1 billion in 2025-26
- $127.1 billion in 2026-27

The guarantee remains in Test 1 for all three fiscal years. The May Revision also retires the remaining $8.3 billion maintenance factor in 2024-25 and maintains the Governor's "settle-up" proposal, underfunding the 2025-26 guarantee by $3.9 billion until at least spring 2027.

Required deposits into the Public School System Stabilization Account (PSSSA) increase the balance to $10.3 billion in 2026-27, triggering the school district reserve cap. The cap does not apply to county offices of education.

Local Control Funding Formula (LCFF) & Local Control Accountability Plan (LCAP)

The May Revision proposes a 2.87% statutory cost-of-living adjustment (COLA), along with an additional 1.44% LCFF augmentation, resulting in a combined increase of approximately 4.31%. This enhanced funding is intended to help local educational agencies address several ongoing fiscal pressures.

Specifically, the additional LCFF augmentation is designed to offset rising operational costs and inflation, mitigate the financial impacts of declining enrollment, and provide support for the new statewide Paid Pregnancy Disability Leave requirement. Beginning in 2026–27, local educational agencies will be required to offer up to 14 weeks of fully paid pregnancy disability leave, creating a significant new cost obligation that will be partially offset through this increased LCFF funding.

In addition, the May Revision includes several other targeted investments and adjustments. These include $80 million in ongoing LCFF augmentation specifically for county offices of education, COLA for charter school funding, and a continued emphasis on LCFF as the primary mechanism for delivering ongoing education funding.

Public School System Stabilization Account and Cap on Local Reserves

The 2026-27 May Revision reflects higher capital-gains-driven revenues, resulting in increased required deposits into the Public School System Stabilization Account (PSSSA). Across the budget window, the state is required to deposit $8.7 billion into the PSSSA, and the Governor proposes an additional $1.6 billion discretionary deposit. These actions bring the projected PSSSA balance to $10.3 billion in 2026-27.

Under current law, when the PSSSA balance equals or exceeds 3% of the total TK–12 share of the Proposition 98 Guarantee, a cap on school district reserves is triggered in the following fiscal year. Based on the updated PSSSA balance, the reserve cap is expected to be triggered in 2026-27. The cap limits most school districts to maintaining no more than 10% of their General Fund expenditure in reserves. The reserve cap does not apply to county offices of education.

Deferrals

The Governor's May Revision reflects that the $1.9 billion in K-12 education payment deferrals originally implemented during the 2025-26 fiscal year are proposed to be fully eliminated and repaid for the 2026-27 fiscal year. Under this updated plan, school districts will return to their regular payment schedules beginning in 2026-27. Rather than imposing new June-to-July LCFF deferrals, the state is leveraging improved revenues to eliminate these prior-year obligations.

Special Education

The May Revision includes the largest investment in special education in state history, featuring several major funding enhancements. These include a 43% increase to the AB 602 base rate, rising from $917 to $1,340 per ADA, as well as an additional $1.8 billion in ongoing funding beyond

what was proposed in January. It also provides a 2.87% COLA for key program areas, including program specialist and regionalized services, low-incidence funding, out-of-home care, infant programs, mental health services, and early intervention preschool grants. While this historic investment represents a substantial improvement in statewide funding adequacy, rising costs and increasing service demands continue to place pressure on local resources, resulting in higher local contributions.

Federal Funding

Federal funding is an area about which there may be some of the greatest uncertainties regarding ongoing revenues. MCOE's funding from federal sources makes up approximately 22% of the MCOE budget. The complexities of layoff provisions and the timing of possible reductions make the unknowns even harder to predict; therefore, MCOE is committed to transparent communication and is developing plans for multiple scenarios.

Additional State Funding Changes– not mentioned above

The May Revision includes several notable investments:

- $5.0 billion one-time Student Support & Professional Development Block Grant (~$937 per ADA)
- $757.3 million one-time Learning Recovery Block Grant restoration
- $1 billion ongoing for community schools
- $100 million kitchen infrastructure grants
- $440 million one-time for literacy coaches

MCOE Budget Details

MCOE continues to closely monitor budgeted revenues and expenditures and aligns funding and expenditures to program priorities. The projected deficit spending since MCOE's 2025-26 2nd Interim budget has decreased by $12.8 million. MCOE uses beginning fund balances for one-time expenses including facility maintenance projects and information technology devices.

Health and Welfare rates experienced a 12% to 15% increase over last year. MCOE has a hard cap for the employer to pay a portion of the employee's health and welfare benefits.

The MCOE and the Merced County Office Teachers Association (MCOTA), representing certificated staff, have been settled for the 2026–27 fiscal year. The agreement includes a 3.0% increase to the salary schedule and a $1,100 increase to health and welfare benefits, bringing the total employer contribution to $15,000.

The MCOE and California School Employees Association (CSEA), 541 entered into a 3-year agreement starting with 2024-25 to end 2026-27.

In addition, MCOE and CSEA 856 A&B, representing Head Start certificated and classified staff are unsettled for 2026-27.

For the planning and preparation of the 2026-27 budgets, we have used the best-known information available to us at the time of compilation. The majority of the MCOE budget was prepared using the Governor's January Budget proposal and some aspects of his May Revision. The constitutional

deadline for legislators to pass a State Budget is June 15th. A review of this budget will be conducted after the impact of the State Budget is known. A complete update of these changes will be reported during our 1st Interim reporting process.

Merced County Office of Education
Resource Summary: Adopted Budget
Fiscal Year 2026-2027

5/26/2026

Operating Funds 01, 04, 09, 11, 12

	Beg Balance	Revenue	Expense	End Balance
BOARD & SUPERINTENDENT				
Board & Superintendent	-	1,089,637	1,089,637	-
Communication Dept & Other	110,700	1,595,027	1,705,727	-
TOTAL	**110,700**	**2,684,664**	**2,795,364**	**-**
BUSINESS SERVICES & HR				
Internal Support	-	8,308,897	19,185,255	
-Indirect Charges	-	-	(15,865,810)	
Maintenance & Operations	865,690	4,559,225	11,706,441	
-M & O Allocations	-	-	(7,583,768)	
District Business Services	-	4,133,601	4,205,970	
MCOE Other & Debt Service	8,143,296	(2,911,879)	2,233,432	9,217,310
TOTAL	**9,008,986**	**14,089,844**	**13,881,520**	**9,217,310**
HUMAN RESOURCES SUPPORT				
Credential Programs (HR)	4,081,810	3,821,391	1,692,741	6,210,460
Leadership and Systems (HR)	365,739	942,643	1,234,538	73,844
TOTAL	**4,447,549**	**4,764,034**	**2,927,279**	**6,284,304**
EDUCATIONAL SERVICES				
Adult Education	282,463	1,039,901	1,025,074	297,290
After School Program ASES	82,018	5,457,454	5,521,302	18,170
College & Career/ROP	1,268,199	6,675,901	6,929,536	1,014,564
Come Back Charter	773,406	2,446,262	2,961,176	258,492
Continuous Improvement	122,448	5,888,727	5,898,439	112,736
Differentiated Assistance	527,376	(330,190)	-	197,186
ES Other Grants & Contracts	229,790	1,231,657	1,417,618	43,829
Juvenile Court & Community Schools	10,601,190	13,525,718	16,177,921	7,948,987
Merced Scholars Charter	100,786	8,745,726	6,910,930	1,935,582
Migrant Services	-	9,007,367	9,007,367	-
Outdoor School	1,069,128	1,706,218	1,839,843	935,503
Strategic Systems IDR	1,422,375	2,412,644	3,693,106	141,913
TOTAL	**16,479,179**	**57,807,385**	**61,382,312**	**12,904,252**
SPECIAL EDUCATION				
AB602	877,784	55,374,498	55,747,982	504,299
Infant	1,598,430	5,437,051	6,005,165	1,030,316
Mental Health	742,834	2,143,229	2,143,229	742,834
SELPA Regionalized Services	-	1,148,923	1,148,923	-
Special Education (Restricted)	3,400,972	6,025,472	6,197,414	3,229,030
Sp Ed Other Grants (Restricted)	475,514	678,220	684,715	469,019
Sp Ed Other Grants (Unrestricted)	321,163	4,284,364	4,550,309	55,219
Transportation	-	9,246,980	9,246,980	-
TOTAL	**7,416,697**	**84,338,737**	**85,724,717**	**6,030,717**
EARLY EDUCATION				
EESP	2,320,814	54,858,896	55,340,288	1,839,422
Family Resource Center	111,010	546,857	547,939	109,928
Head Start	64,166	20,476,185	20,476,070	64,281
TOTAL	**2,495,990**	**75,881,938**	**76,364,297**	**2,013,631**
TOTAL MCOE	**39,959,100**	**239,566,602**	**243,075,489**	**36,450,213**

BUDGET NARRATIVE
By DEPARTMENT AND PROGRAM
FISCAL YEAR 2026-27

ORGANIZATIONAL OVERVIEW

The Merced County Office of Education (MCOE) serves as a regional leader in education across the Central Valley, delivering innovative, high-quality programs that enhance both academic achievement and social outcomes for students. Through strong partnerships, accountable leadership, and a highly skilled workforce, the MCOE supports approximately 59,000 K-12 students across 20 school districts.

MCOE provides a comprehensive system of services that includes administrative, fiscal, personnel, and technology support, as well as curriculum development, professional learning, leadership training, and educator preparation programs. Signature initiatives include the Teacher Induction Program, the Administrative Services Credential Program (ADMIN KEYS), and multiple intern credential pathways.

In addition to district support, MCOE operates direct education programs serving specialized student populations. These include Special Education, the three-county regional Migrant Education Program, the Regional Occupational Program (ROP), Valley Community School, Juvenile Court School, Merced Scholars Charter School, Come Back Charter School, and Head Start/Early Head Start.

MCOE also administers a broad portfolio of grant-funded and community-based programs aligned to educational outcomes. These programs include childcare subsidy programs supporting CalWORKS recipients and other eligible families, workforce development services, the Foster Youth Services Coordinating Program (FYSCP), Education for Homeless Children and Youth (EHCY), the California Preschool Instructional Network (CPIN), the Quality Rating and Improvement System (QRIS), Expanded Learning programs, and college access initiatives such as Cal-SOAP.

GOVERNANCE & EXECUTIVE LEADERSHIP

The Merced County Board of Education (Board) is responsible for approving key actions submitted by the Merced County Superintendent of Schools (Superintendent), including the MCOE budget, the Local Control Accountability Plan (LCAP), property acquisitions, textbook adoptions, media and instructional material purchases, and other designated governance matters. The Board also serves as the appeal body for student expulsion decisions and interdistrict attendance denial appeals. In addition to its governance role, the Board acts as the Virginia Smith Board of Trustees, overseeing a scholarship fund and managing the development and disposition of approximately 648 acres of property located south of the University of California, Merced. In 2017, the Virginia Smith Trust entered into a lease agreement with Forebay Farms for more than five hundred acres of this land, which is now an almond orchard. The Board also serves as trustee for the Cyril Smith Scholarship Trust, which provides scholarships to students in the Merced area.

The County Superintendent provides overall administrative and executive leadership for MCOE and oversees an organization employing more than 1,300 staff. In this role, the Superintendent represents public education throughout Merced County and actively participates in regional efforts to strengthen educational systems across the Central Valley. Funds for the operating budget for the County Board and the County Superintendent's Office are from discretionary Local Control Funding Formula (LCFF) resources. Costs related to the County Superintendent's Office are excluded from the indirect costs assessed to MCOE programs.

The MCOE Communications Department operates under the direction of the Superintendent and oversees a coordinated set of programs that support both MCOE and school districts throughout Merced County. These services include Special Events, the Office of Public Affairs, the MCOE website and social media platforms, the Printshop, and Merced Educational Television (METV). Together, these functions support communication, public engagement, and recognition of student and staff achievements.

The Office of Public Affairs manages public information requests, media relations, and external communications on behalf of MCOE. This includes responding to media inquiries, producing press releases and media packages, developing content for social media platforms, and publishing key communications such as the annual education report and the employee newsletter. The office plays a vital role in ensuring consistent, transparent, and timely communication with the public and educational partners.

The MCOE Printshop provides comprehensive printing and graphic design services to support instructional programs, departments, and partner districts. Services include graphic design, wide-format printing on paper and vinyl, spiral-bound publications, NCR forms, business cards, and a wide range of additional print products that support both operational and educational needs.

The Special Events unit coordinates major countywide student programs and recognition events, including the Academic Decathlon, Academic Pentathlon, Spelling Bee, Seal of Biliteracy, History Day, and the Merced County Writing Festival. The unit also manages the County Employee Recognition Program, Excellence in Education, and supports Superintendent-led events such as the Annual Education Report and the school year Kickoff. Through these efforts, Special Events highlights student achievement, staff excellence, and community engagement across Merced County.

METV is an award-winning video production program that serves both internal and external clients. METV manages the Public, Educational, and Government access television channels for Merced County and broadcasts educational and community programming through Comcast as well as via livestream on the MCOE website. The METV production team develops video, audio, and multimedia content and provides coverage of student activities, educational initiatives, and community events for broadcast and social media distribution.

BUSINESS SERVICES & HUMAN RESOURCES

Internal Support Programs at the MCOE include Business Services and Human Resources, which function as centralized internal service providers funded through indirect costs. While these services are not attributable to a single program, they are essential to the organization's overall operations and support all MCOE departments and programs.

Human Resources

The Human Resources Department oversees all personnel-related functions, including recruitment, credentialing, benefits administration, labor relations, and employee development. The department ensures compliance with state and federal regulations while supporting the effective hiring, retention, and advancement of staff across the organization.

In addition to its core personnel responsibilities, Human Resources supports educator development through a range of structured programs. These include the Education Specialist Intern Program and the Multiple Subject Intern Program, which provide pathways for teachers to earn credentials while employed. The Teacher Induction Program supports approximately 200 early-career teachers through mentoring, professional learning, and assessment, culminating in a recommendation for a clear credential. The Administrative Services Credential Program, known as ADMIN KEYS, offers a structured pathway for aspiring school administrators to earn their clear administrative credentials.

Leadership and Systems is housed within the Human Resources Department and provides targeted support to districts implementing key educational frameworks, including Multi-Tiered Systems of Support (MTSS), Positive Behavioral Interventions and Supports (PBIS), Social-Emotional Learning (SEL), and the Tobacco-Use Prevention Education program. This unit delivers professional learning, coaching, and leadership development experiences grounded in evidence-based models such as Cognitive Coaching and Adaptive Schools. Through this work, the department strengthens organizational capacity, builds leadership effectiveness, and advances continuous improvement across districts and programs.

Business Services

The Business Services Department serves as a core operational pillar of the Merced County Office of Education, providing strategic fiscal, operational, and technology leadership to MCOE and the twenty school districts it supports. The department's comprehensive scope includes accounting, budgeting, payroll, purchasing, facilities, transportation, and information technology services, as well as fiscal oversight and advisory support. Through these functions, Business Services ensures the sound stewardship of public resources, operational continuity, and compliance with state and federal requirements. In partnership with Educational Services, the department supports districts in the development of LCAPs, with final review and approval conducted by the County Superintendent of Schools to ensure alignment with state priorities and fiscal expectations.

Accounting Services oversees the fiscal management of MCOE's operating budget, which exceeds $220.5 million, and plays a critical role in maintaining fiscal integrity and transparency. This

branch processes expenditure, records revenues, and ensures compliance with applicable state and federal financial regulations. Staff review purchasing and personnel actions to maintain strong internal controls and prepare key financial documents, including the annual budget, interim financial reports, unaudited actuals, and required state and federal submissions. These activities provide MCOE leadership and stakeholders with timely, accurate financial information to support informed decision-making and long-term fiscal sustainability.

Purchasing and Warehouse Services manages procurement and materials distribution for MCOE, ensuring efficient, cost-effective acquisition of supplies, equipment, and contracted services. A key function of this unit is coordination of the annual Standard School Supply bid, which leverages collective purchasing power to provide competitive pricing for MCOE and smaller school districts throughout Merced County. The unit also oversees records storage, fixed asset inventory, and risk management functions, safeguarding organizational assets and supporting compliance with regulatory and audit requirements.

District Business Services provides fiscal oversight and advisory support to school districts across Merced County, with services scaled to reflect each district's size, complexity, and internal capacity. The branch reviews district budgets ranging from $1.5 million to $231 million and monitors more than $1.32 billion in combined annual expenditures. Serving as a key liaison between the state and local districts, MCOE supports financial reporting, attendance accounting, and revenue calculations. Oversight responsibilities established under AB 1200 and related legislation include formal budget reviews three times per year and ongoing evaluation of each district's fiscal solvency. In addition, one smaller district contracts with MCOE for comprehensive business office services, further extending centralized support.

District Services Payroll delivers payroll processing and compliance support for all twenty school districts as well as MCOE's internal operations. The team reviews payroll transactions, processes monthly and supplemental payrolls, and prepares required federal and state reports for retirement systems and tax agencies, including STRS, PERS, FICA, Medicare, and State Unemployment Insurance. The unit provides training and technical assistance to district payroll staff and annually issues more than 15,000 W-2 forms for full-time, part-time, and substitute employees. In 2025, District Services Payroll processed more than $723 million in total payroll, reflecting the scale and complexity of its operations.

Information Technology Services (ITS) provides enterprise-level technology infrastructure, data systems, and cybersecurity support to MCOE and its partner districts. Districts rely on MCOE's integrated financial and human resources systems to support budgeting, accounting, payroll, position control, and credential monitoring. ITS maintains both the Local Area Network and Wide Area Network, serving as the central hub for district internet connectivity. The department also manages the MCOE website, supports district participation in the E-Rate program, and delivers comprehensive cybersecurity services, including staff training, security system protection, intrusion detection and prevention, and data and voice communications. These services ensure secure, dependable, and resilient technology operations across Merced County.

Facilities and Transportation support MCOE's operational infrastructure through building and grounds maintenance, custodial services, environmental compliance, and transportation services

for students and adults. The branch maintains a fleet of approximately 225 vehicles and ensures that all facilities remain safe, functional, and compliant with applicable regulatory standards. Funds for these services are from maintenance, operations, and facility upkeep charges allocated to departments, with additional support provided on an as-needed basis. Collectively, these functions support a safe and efficient learning and working environment for students, staff, and the community.

Facilities and Infrastructure

Operations span more than 120 sites serving students and staff throughout the county. MCOE's primary administrative complex, located at 632 W 13th Street, houses the Office of the County Superintendent, as well as the Human Resources, Business Services, Special Education, Migrant, and Leadership and Systems departments, in addition to other administrative functions. This facility also includes an educational technology center and an on-site print shop.

A secondary administrative complex on Cooper Avenue supports Information Technology, Maintenance, Operations and Transportation, and warehouse operations. This location also houses Special Education program staff and includes a centralized food service kitchen operated by Head Start personnel.

The downtown Professional Development Center, located in the Mondo Building, features a large training facility and historic lobby entrance. The upper floors contain conference and breakout rooms, along with office space for Communications, Strategic Systems Improvement, Data and Research Program, and Continuous Improvement program.

The Thorington Building accommodates the Family Resource Center, Merced County Behavioral Health Department's Student Resiliency Center. It also houses administrative offices for the Educational Services Department, including the EMPOWER program, Education for Homeless Children and Youth, Foster Youth Coordinating Services, and centralized Student Programs services.

EDUCATIONAL SERVICES

The Educational Services department encompasses a wide range of instructional and support programs designed to meet the needs of students, educators, and districts.

Student Programs

Student Programs include Valley Community School, Juvenile Court School, Merced Scholars Charter School, and Come Back Charter School. Together, these programs provide alternative and flexible educational pathways designed to meet the needs of diverse student populations. Each program integrates rigorous academic instruction with social-emotional support, career readiness, and individualized learning structures to promote student engagement, persistence, and success.

Valley Community School is a Western Association of Schools and Colleges (WASC)–accredited alternative education program serving students referred by local school districts, parents, and the

Merced County Probation Department. The program operates campuses in Merced, Atwater, and Los Banos and offers an Independent Study option for students who require a more flexible learning schedule. Valley Community School implements a comprehensive MTSS framework that addresses the needs of the whole child by providing academic, behavioral, social-emotional, and foundational support based on individual student needs. Instruction is aligned with California State Standards, and Career Technical Education opportunities are available on every campus through the Merced County Regional Occupational Program (ROP). Students participate in enrichment and academic opportunities such as Academic Decathlon, the Merced County Writing Festival, dual enrollment college courses, and the ROP Award of Excellence. To foster a positive school climate, restorative practices and a PBIS framework are implemented across all sites. Additional supports include college and career guidance provided by academic counselors and career technicians, foster youth services, crisis intervention, telehealth services, parenting classes, and other targeted supports. Valley Community School also maintains a one-to-one student device program to ensure equitable access to technology for learning.

The Juvenile Court School operates year-round within the Merced County Juvenile Justice Correctional Complex and provides individualized instruction aligned to each student's academic needs. The program serves students placed in both the long-term Academy Camp and the short-term Detention Center. Classroom sizes are limited to a maximum of fifteen students to ensure individualized attention and maintain a structured, safe learning environment. Instruction is designed to support academic continuity during court-appointed placements while facilitating successful transitions back to traditional school settings or alternative educational programs upon release.

Merced Scholars Charter School is a WASC-accredited transitional kindergarten through twelfth-grade program serving students in Merced County and surrounding areas through a personalized learning model. Students receive instruction from credentialed teachers in one-on-one or small-group settings, guided by an Individualized Learning Plan developed collaboratively with students and families. The program emphasizes academic rigor, college and career readiness, and preparation for postsecondary education. Students have access to in-person instructional support, enrichment opportunities, leadership development activities, and college exploration experiences. A strong partnership with Merced Community College enables students to participate in dual enrollment courses. Career Technical Education opportunities are provided through ROP, and a Dual Language Immersion program in Spanish is offered beginning in the early grades, with planned expansion through the elementary levels.

Come Back Charter School serves students eighteen years of age and older through an independent study model designed to accommodate work, childcare, and other adult responsibilities. The program offers flexible scheduling, individualized learning plans, and a blended instructional approach that includes online coursework, direct instruction, and applied learning experiences. Students receive support in college and career readiness, including counseling and workforce development opportunities through partnerships with Workforce Innovation and Opportunity Act programs such as EMPOWER. Come Back Charter School is designed to re-engage adult learners in completing their high school education while preparing them for long-term postsecondary success and meaningful employment.

College & Career

College and Career readiness programs within Educational Services include the Regional Occupational Program (ROP), The Regional Occupational Adult Program, The EMPOWER Program, The California Student Opportunity, and Access Program (Cal-SOAP), the FYSCP, EHCY, and partnership with probation and workforce agencies. Collectively, these programs provide career technical education, workforce development, postsecondary access, and targeted support services to ensure students are prepared for both college and career pathways.

The ROP delivers high-quality career technical education through a wide range of industry-aligned courses, many of which meet University of California "A_G" requirements. Instruction emphasizes applied learning, allowing students to develop real-world skills through firsthand experiences and partnerships with more than five hundred local businesses and agencies. Students build employability portfolios, participate in mock interviews with industry professionals, and engage in Career Industry Day, a countywide event that connects students with employers and post-secondary institutions. ROP collaborates closely with school districts, higher education partners, and local workforce agencies to ensure course offerings reflect regional labor market needs.

The Regional Occupational Adult Program provides workforce training for adult learners seeking employment or career advancement. Accredited by the Council on Occupational Education, the program is funded primarily through partnerships with the Human Services Agency (HSA) and the Gateway Adult Education Network. Courses are designed to equip participants with technical and employability skills, leading to certificate of completion and, where applicable, industry-recognized credentials.

The EMPOWER Program provides a comprehensive continuum of services for low-income, at-risk youth ages 16 to 24, with a particular focus on youth who are out of school. The program is designed to improve educational attainment, strengthen workforce readiness, and remove barriers to long-term success through coordinated academic, career, and supportive services. By integrating education, job training, mentorship, and leadership development, EMPOWER supports participants in building self-sufficiency, establishing meaningful career pathways, and successfully transitioning to post-secondary education, employment, and sustainable independence.

The Cal-SOAP advances college access and postsecondary success for students who are traditionally underrepresented in higher education. The program provides a comprehensive set of supports that include peer mentoring, individualized college and career advising, financial aid and FAFSA guidance, SAT and ACT preparation, and college exploration activities such as campus tours. Cal-SOAP primarily serves students from low-income backgrounds and those who may be the first in their family to attend college. Through early awareness, sustained advising, and targeted academic and financial guidance, the program seeks to increase college enrollment, persistence, and completion, helping students navigate the pathway from high school to postsecondary education and long-term career success.

EHCY provides critical support to ensure that homeless students can enroll, attend, and succeed in school by removing barriers to access and stability. Services include coordination with schools, provision of resources, and advocacy to ensure educational continuity.

Foster Youth Services Coordinating Program supports foster youth by coordinating educational services, placements stability, and access to academic and social supports. The program collaborates with schools, child welfare agencies, and community organizations to provide tutoring, counseling, mentoring, independent living skills, and advocacy. Training is also provided to districts and partner agencies on foster youth educational rights and trauma-informed practices, with the goal of improving academic outcomes and reducing barriers to success.

MCOE also partners with Merced County Probation and workforce agencies to provide targeted services for justice-involved youth and adults. Programs such as RISE offer paid work experience and career training opportunities, while Phoenix provides educational and vocational assessments and career technical education for adult participants. Additional services within juvenile detention settings support students in accessing online college coursework and developing essential life and employability skills. These integrated efforts ensure that all students, including those facing significant barriers, have access to meaningful career pathways and post-secondary opportunities.

Migrant Education Program

The Migrant Education Program (MEP), Region III, is a federally funded, state-administered program authorized under Title I, Part C of Every Student Succeeds Act (ESEA). The program serves eligible migrant children and youth across Madera, Merced, and Stanislaus counties, with funding allocations based on student counts and eligibility criteria established by the California Department of Education. MEP is designed to address the unique academic and support needs of migrant students whose educational experiences are often disrupted by frequent mobility, interruption or limited schooling, language barriers, and inconsistent access to educational resources.

The MCOE administers the MEP through formal agreements with participating school districts, ensuring the coordinated and equitable delivery of supplemental instruction and support services across the region. This multi-county structure enables shared resources, consistent program quality, and flexibility to respond to the diverse needs of districts and migrant communities. Program services are delivered through three integrated components: regular school-year services, summer instructional programs, and centralized management and support. Together, these components form a comprehensive system that addresses students' academic, social-emotional, and family-related needs.

Identification and Recruitment is a foundational element of the MEP. This component ensures that all eligible children and youth, ages three through twenty-one, are promptly identified, verified, and enrolled. Through proactive outreach and close collaboration with agricultural employers, school districts, and community-based organizations, MEP staff locate eligible families and connect them to services that promote educational continuity and stability. These efforts are critical in reducing gaps in support for highly mobile student populations.

Instructional services are delivered through a flexible service model that includes both direct instruction by MCOE staff and collaborative partnerships with local school districts. This model allows smaller districts to participate through shared staffing or reimbursement arrangements while maintaining consistent service delivery across the region. Instruction is prioritized for students designated as "Priority for Services," defined as those who have experienced interrupted schooling within the previous twelve months and are at risk of failing to meet state academic standards.

For preschool-aged children, the program focuses on early learning and school readiness for children ages three through five. Services emphasize early literacy development, foundational academic skills, and meaningful family engagement, with priority given to children not enrolled in other early education programs. MEP collaborates with Migrant Head Start and other early learning providers to expand access and align services. The Family Biliteracy Project further supports early learning by strengthening literacy development in both the home language and English while empowering parents to actively support their children's educational growth.

For students in kindergarten through grade twelve, MEP provides targeted academic support that includes tutoring, supplemental instruction, and credit recovery opportunities. At the secondary level, the program places a strong emphasis on high school completion and postsecondary readiness through academic counseling, leadership development, and college and career exploration activities. Youth Outreach Specialists work intensively with out-of-school youth ages eighteen through twenty-one, supporting re-engagement in education, completion of a high school diploma or high school equivalency, and transitions into postsecondary education, alternative pathways, or workforce opportunities.

Summer programming is a critical component of the MEP and is designed to mitigate learning loss and accelerate academic progress. Region III partners with institutions of higher education such as the University of California, Merced; California State University, Stanislaus; and other colleges and universities to offer enrichment opportunities, including STEM and writing academies, leadership development programs, and residential college experiences. Longstanding partnerships with local school districts and community organizations further support comprehensive summer programs that integrate academic instruction, enrichment, and credit recovery.

The program also provides unique cultural and instructional enrichment opportunities, including participation in the Binational Teacher Exchange Program. This initiative brings educators from Mexico to support culturally responsive instruction, strengthen students' connections to their linguistic and cultural heritage, and enhance family engagement within migrant communities.
Family and community engagement are central to the design and implementation of the MEP. MEP actively collaborates with local agricultural employers, community-based organizations, and public agencies to expand outreach, increase program awareness, and connect families to essential educational and social services. Parent advisory councils and leadership development opportunities further empower families to participate in decision-making, advocate for their children, and engage as active partners in schools.

Through its comprehensive, well-coordinated, and regionally integrated service model, the Migrant Education Program, Region III, addresses the academic and social-emotional needs of

migrant students while promoting educational continuity, high school graduation, and successful transitions to post-secondary education and the workforce.

Continuous Improvement & Systems Support

The Continuous Improvement and Strategic Systems Improvement, Data, and Research (SSIDR) programs provide a coordinated and comprehensive system of support to MCOE and the twenty school districts within Merced County. Together, these programs are designed to build local capacity, strengthen instructional systems, and improve student outcomes through the intentional use of data-informed decision-making, evidence-based practices, and continuous improvement frameworks.

The Continuous Improvement program supports district and school implementation of California's academic standards, including the Common Core State Standards (CCSS) for English Language Arts and Mathematics, Next Generation Science Standards (NGSS), History-Social Science (HSS) standards, and Computer Science standards. The program provides professional learning opportunities for educators, paraprofessionals, and administrators that promote effective, standard-aligned instructional practices. This support is delivered through workshops, coaching cycles, collaborative learning networks, and job-embedded learning experiences designed to strengthen instructional practice, increase student engagement, and improve achievement.

A central emphasis of the program is the application of improvement science principles to support sustained systems change. Districts and schools engage in structured processes such as Plan-Do-Study-Act cycles, root cause analysis, and ongoing data inquiry to identify challenges, assess strategies, and refine practice based on evidence. MCOE facilitates these continuous improvement cycles across districts to promote collaboration, shared learning, and greater coherence of instructional and improvement efforts throughout the county.

The SSIDR program serves as a key partner to districts in meeting state and federal accountability requirements. The unit provides technical assistance to support the development, refinement, and implementation of LCAP, as well as targeted support for districts identified for Differentiated Assistance or Comprehensive Support and Improvement. SSIDR staff guide districts through data analysis, comprehensive needs assessments, goal setting, action planning, and progress monitoring to ensure alignment with state priorities and performance indicators.

In addition, SSIDR supports districts to effectively use the data, including the California School Dashboard, to inform continuous improvement efforts. Staff assist district and school teams in interpreting performance data across multiple indicators, including academic achievement, English learner progress, graduation rates, and chronic absenteeism. Through facilitated data reviews and strategic planning sessions, districts are supported in translating data into actionable strategies that promote coherence, accountability, and measurable improvement in student outcomes.

In alignment with California's Statewide System of Support, MCOE collaborates closely with the California Department of Education (CDE) and the California Collaborative for Educational Excellence to provide tiered assistance to districts based on identified needs. This coordinated

approach ensures that districts receive targeted and differentiated support to address persistent performance gaps, strengthen systems, and improve outcomes for all student groups.

The program also supports grant development and consortium-based applications, enabling smaller districts to access funding opportunities that may otherwise be unavailable and benefit from economies of scale. In addition, the Strategic Systems Improvement, Data, and Research program leads and supports regional initiatives such as the Education Alliance of Merced County and the Merced County Principals Network, which focuses on building leadership capacity, strengthening cross-district collaboration, and advancing equity-driven practices.

Through the intentional integration of data systems, research, and continuous improvement practices, MCOE and its partner districts are better positioned to respond effectively to evolving educational demands. By fostering a culture of inquiry, collaboration, and accountability, the Continuous Improvement and SSIDR programs play a critical role in strengthening district systems, supporting sustainable improvement, and advancing equitable outcomes for all students across Merced County.

Expanded Learning & Outdoor Education

Expanded Learning and Enrichment programs provide extended learning opportunities beyond the traditional instructional day to support student achievement, engagement, and overall well-being. These programs are designed to complement the core instructional program by offering academic support, enrichment activities, and youth development experiences within a safe, structured, and supportive environment.

The Expanded Learning Program, known as After School Student Education: Teamwork for Success (ASSETS), is a collaborative initiative implemented in partnership with school districts and community-based organizations throughout Merced County. Since its inception in 2006, the program has experienced steady growth, expanding from thirty sites to more than forty sites and serving over 3,300 students annually. ASSETS operates at elementary and middle school sites and provides daily after-school programming that combines academic intervention with enrichment and recreational activities.

ASSETS programming aligns with state expanded learning standards and is designed to reinforce classroom instruction while developing critical skills such as collaboration, communication, creativity, and problem-solving. Students receive targeted academic support in core subject areas through homework assistance, tutoring, and skill-building activities focused on increasing proficiency and closing achievement gaps. In addition to academic support, students engage in a wide range of enrichment experiences, including arts and music, STEM activities, physical fitness, and leadership development.

A key strength of the Expanded Learning Program is its focus on whole-child development. Programming intentionally supports students' social-emotional growth through relationship-building activities, team-based learning, and meaningful opportunities for student voice and leadership. Staff receive ongoing training in youth development strategies to ensure the creation of inclusive, culturally responsive environments where students feel safe, supported, and engaged.

The program also serves as essential support for working families by providing a safe and supervised space for students during after-school hours. Through strong partnerships with local organizations and community agencies, ASSETS leverages community resources to expand programming options and increase access to services that may not otherwise be available to students and families.

Jack L Boyd Camp Green Meadows Outdoor School further enhances MCOE's Expanded Learning and Enrichment offerings by providing immersive, hands-on educational experiences in natural settings. Located in the Sierra National Forest near Yosemite National Park, the program offers students the opportunity to engage in environmental science, outdoor education, and leadership development. The curriculum aligns with Next Generation Science Standards and emphasizes experiential learning through direct interaction with the natural environment, allowing students to apply classroom concepts in meaningful, real-world contexts.

Camp Green Meadows primarily serves fifth- and sixth-grade students through residential outdoor education programs, while also offering expanded opportunities for other grade levels, high school leadership development, and professional learning experiences for educators. The program promotes environmental stewardship, teamwork, and personal responsibility, while supporting students' independence, extending its impact beyond traditional student programming and serving a wide range of participants.

Collectively, Expanded Learning and Outdoor Education programs play a vital role in supporting academic success, promoting positive youth development, and strengthening connections among schools, families, and the broader community. These programs provide students with meaningful opportunities to explore interests, build essential skills, and develop the confidence and competencies needed to succeed in school and beyond.

SPECIAL EDUCATION

MCOE provides a comprehensive system of Special Education services designed to meet the unique needs of children and youth with disabilities. Special Education includes specially designed instruction provided at no cost to families and delivered in a variety of settings, such as general education classrooms, specialized programs, homes, hospitals, and other appropriate environments. Recognizing that each student's needs are unique, services are individualized and offered along a continuum of support, with a strong commitment to educating students in the least restrictive environment whenever appropriate.

These services are guided by the Individuals with Disabilities Education Act (IDEA) and implemented in accordance with the California Education Code. Students ages three through twenty-two may qualify for services if they have an identified disability within one of the established eligibility categories and require specialized instruction or related services to access the general education curriculum. Through a collaborative and student-centered process, educational teams work closely with families to develop individualized plans that support meaningful access to instruction, promote academic and functional progress, and foster positive long-term outcomes.

Early Childhood Programs

Early intervention and preschool services provide a critical foundation for lifelong learning and development. Services begin with Growing Relationship Opportunities With Support (GROW), which serves infants and toddlers from birth to age three. The GROW program focuses on early developmental growth and parent education, with services delivered in the child's natural environment, most often within the home. Families and providers work collaboratively to develop an Individualized Family Service Plan that guides service delivery and aligns support with family priorities and routines.

As children transition into preschool, services expand to address a broader range of developmental and educational needs. The Preschool Special Day Class program provides intensive, specialized academic instruction for children ages three to five who require a more structured learning environment. Instruction emphasizes language development, social-emotional growth, motor development, and pre-academic readiness skills using evidence-based practices, including applied behavior analysis. EE delivers these services through a combination of individual, small-group, and whole-group instruction and are guided by each child's Individualized Education Program (IEP).

In addition to center-based programs, the Preschool Specialist Program provides itinerant services across a variety of early childhood settings. This inclusive service model supports children in their natural learning environments while strengthening collaboration among families, early childhood providers, and special education staff. The program addresses each child's unique needs while building a solid foundation for successful transitions into kindergarten and future academic settings.

Specialized Programs

For school-aged students, a range of specialized programs is available to address more intensive or specific educational and behavioral needs. The Sierra Program serves students identified with Emotional Disability (ED). This program provides a highly structured, therapeutic learning environment designed to support students' social-emotional and behavioral development. Instruction aligns with state standards and is supplemented with targeted support to meet individual student needs. The program design supports students in making progress toward earning a high school diploma or a certificate of completion, as appropriately based on their IEP.

The Extensive Support Needs Program supports students with moderate to severe disabilities, including significant developmental delays. These programs are located on school campuses throughout the county, as well as at Floyd A. Schelby School, and provide instruction across classroom, campus, and community settings. Students benefit from small class sizes, specialized equipment and technology, and individualized support, while also participating in general education activities such as recess, lunch, and assemblies, and mainstreaming into general education settings as appropriate.

The Deaf and Hard of Hearing Program provides a continuum of services for students from birth through age twenty-one. Based on individual student needs, services may include early

intervention, special day classes, and/or itinerant support within general education settings. Instruction in specialized settings utilizes a total communication approach, incorporating speech, auditory skills, lip reading, sign language, and fingerspelling to support effective communication and access to instruction.

Students may also receive support through assistive technology and audiological services to ensure effective communication and access to instruction. These supports may include the use of hearing aids, FM/DM systems, and other communication access tools, as appropriate. Services are designed to promote language development, communication proficiency, and academic achievement while ensuring students can access the general education curriculum and participate in school activities alongside peers to the maximum extent appropriate.

Orthopedic Impairment (OI) services support students with physical disabilities. OI addresses conditions such as cerebral palsy, muscular dystrophy, and spina bifida. Services may include assessment, development of the IEP, assistive technology consultation, accessibility planning, environmental modifications, and specialized instructional strategies that support access to instruction and full participation in the educational program.

In addition, related services such as physical therapy, occupational therapy, and adaptive physical education are based on individual student needs. These supports promote independence, mobility, and functional skill development while ensuring access to the general education curriculum and participation in school activities alongside peers to the maximum extent appropriate. Collectively, these related and support services play a critical role in helping students make meaningful progress toward their IEP goals and engage fully in their educational experiences.

A comprehensive range of related services ensure students can access instruction and fully participate in the educational environment. These services are determined by each student's IEP team based on identified needs and delivery is through direct services, consultation with instructional staff, or a coordinated combination of both. This collaborative approach ensures that support effectively integrates into each student's overall educational program.

Related services may include speech and language therapy, occupational therapy, physical therapy, adapted physical education, counseling and mental health services, behavior intervention services, nursing services, vision services including orientation and mobility, audiological services, and assistive technology support. Students with visual impairments may also receive itinerant instruction and Braille transcription, while additional services may address hearing needs, behavioral support, counseling, and specialized instructional strategies to promote meaningful access to instruction.

Collectively, these services support student progress toward IEP goals, access to the general education curriculum, and participation in school activities alongside peers to the maximum extent appropriate. By addressing academic, physical, communication, social-emotional, and functional needs within a coordinated framework, related services play a critical role in promoting inclusive practices and positive educational outcomes for students with disabilities.

SELPA Coordination & System Support

The Special Education Local Plan Area (SELPA) provides countywide coordination, support, and oversight for the delivery of special education services. SELPA is responsible for the development, implementation, and ongoing review of the Local Plan, as well as the establishment of policies, procedures, and funding allocation methodologies. In this role, SELPA supports member local educational agencies (LEAs) in meeting state and federal special education requirements and ensuring consistent, high-quality services for students with disabilities.

As a system-level support, SELPA serves as a resource for LEAs by providing technical assistance, professional development, and guidance to promote effective program implementation. While SELPA assists districts in understanding and navigating compliance expectations, it does not serve as the compliance monitoring or enforcement entity; that responsibility rests with the CDE. Through coordination, collaboration, and shared accountability, SELPA promotes consistency and continuous improvement across all member LEAs.

To support accurate data management and reporting, SELPA utilizes the Special Education Information System (SEIS) to manage student-level information, including IEP documentation and required state reporting. This system supports the monitoring of services, timelines, and compliance requirements while providing data to inform instructional planning and program effectiveness.

SELPA also provides ongoing professional development opportunities for educators, staff, and families. Training focuses on evidence-based instructional practices, legal and regulatory requirements, compliance support, and emerging trends in special education. These efforts strengthen systemwide capacity and support effective service delivery for students with disabilities across the county.

Transportation services are a related service for students whose IEPs identify transportation as a necessary support. SELPA coordinates with member LEAs and contracted providers to ensure the safe, efficient, and cost-effective delivery of specialized transportation services, supporting students' access to educational programs and services.

Transition & Employment

As students prepare for life beyond school, transition planning is a critical component of the educational program. Transition services support students in developing the academic, career, and independent living skills necessary for postsecondary education, employment, and adult life. These services enhance each student's strengths, preferences, and interests and are documented within the IEP to ensure intentional and coordinated planning.

The WorkAbility Program supports students with disabilities, including students with developmental disabilities, in building job readiness skills and accessing meaningful employment opportunities. Through this program, students receive support with career exploration, job preparation, and job placement, along with ongoing assistance from job coaches to promote sustained success and greater independence in the workplace. Transition services may also include

coordinated collaboration with community agencies, adult service providers, and employers to support a seamless transition from school-based services to post-school education, employment, and independent living opportunities.

EARLY EDUCATION

The Early Education (EE) Department at the MCOE provides an integrated system of services that supports young children, families, early educators, and the broader community. Through a coordinated and comprehensive approach, the department delivers direct services, supports family well-being, strengthens the early education workforce, and builds a cohesive and sustainable early learning system across Merced County and the surrounding region. The department prioritizes connecting families to resources, strengthening protective factors, and creating meaningful opportunities for engagement, leadership development, and long-term stability. Programs funds are from local, state, and federal sources with a shared focus on expanding equitable access to high-quality early care and education.

Direct Services

The EE delivers a comprehensive continuum of direct services that expand access to high-quality early learning and care for children and families across Merced County. ACCESS (A Child Care and Education Services System) administers a broad portfolio of child care subsidy programs that help eligible families afford care while ensuring timely and accurate reimbursement to participating providers. Funding sources include CalWORKs Stages 1, 2, and 3; the California Alternative Payment Program (CAPP); the Emergency Child Care Bridge Program for Foster Children; and General Child Care (CCTR). Together, these programs reduce financial barriers, support family economic stability, self-sufficiency, and preserve parental choice. Families may select care from licensed child care centers, licensed family child care homes, or license-exempt providers, with ACCESS staff guiding families through eligibility, enrollment, and connections to additional community resources.

EE further provides direct early learning services through Head Start, Early Head Start, and the Early Head Start–Child Care Partnership (HS/EHS and EHS-CCP), which serve income-eligible children and pregnant women through center-based, home-based, and partnered community provider models. These programs offer comprehensive services that support cognitive, social-emotional, physical, and language development, including education, health and developmental screenings, nutrition, mental health, disability services, and family support. This integrated approach ensures children are prepared for school while families receive coordinated support that promote long-term success.

The California State Preschool Program (CSPP) provides high-quality, developmentally appropriate preschool services for three- and four-year-old children, emphasizing school readiness through engaging, play-based instruction, individualized support, and inclusive learning environments. Instruction focuses on early literacy, language development, social-emotional learning, and foundational academic skills that support successful transitions to kindergarten.

The General Child Care program includes a center-based Infant and Toddler program and a Family Child Care Home Education Network (FCCHEN). MCOE's CCTR contract primarily serves infants and toddlers while also supporting children up to age thirteen. Through the FCCHEN, delivered in partnership with the Early Head Start–Child Care Partnership, licensed family child care providers receive coaching, technical assistance, and ongoing support to strengthen instructional quality, meet program standards, and build strong, culturally responsive relationships with families.

Workforce & Systems

The EE leads and coordinates systemwide efforts to strengthen early learning quality, access, and sustainability across Merced County. The Local Child Care and Development Planning Council (LPC) conducts community needs assessments and supports strategic planning to address child care supply, demand, and equity. Workforce Pathways initiatives provide stipends, professional development, and career advancement supports designed to increase education levels, improve retention, and strengthen the early education workforce.

MCOE also supports Universal Prekindergarten (UPK) Planning and Implementation, including the UPK Mixed Delivery Planning Grant. These efforts strengthen collaboration among local educational agencies, MCOE, the LPC, and community partners to expand equitable access to preschool for three- and four-year-old children through a coordinated mixed-delivery system that integrates school-based and community-based providers.

Child Care Resource and Referral (R&R) services support both families and providers by maintaining a comprehensive database of licensed child care providers and offering referrals to appropriate care options. R&R also delivers training, technical assistance, and business development support to early educators. This work closely aligns with the Child Care Initiative Project, which addresses countywide child care shortages, particularly for infant and toddler care, by recruiting, training, supporting new, existing family child care providers, and expanding access in underserved areas.

Additional workforce and quality improvement efforts include Bright Beginnings, which focuses on expanding the supply of licensed family child care providers with an emphasis on infant and toddler care through recruitment, training, and start-up assistance. MCOE also administers the CPIN for Region VII, providing professional development, technical assistance, and regional coordination to support high-quality preschool instruction and alignment with state early learning priorities.

The Early Education Workforce Pipeline further supports system sustainability by creating pathways for individuals to enter and advance in the early education field. Through partnerships with local education agencies, higher education institutions, and workforce organizations, participants can complete coursework and fieldwork requirements and secure employment in early learning settings.

Family & Community Supports

Family engagement and community-based support are foundational to the Early Education Department's approach. The Family Resource Center (FRC) provides an integrated system of services focused on strengthening families and promoting child and family well-being. Services include parenting education, trauma-informed support, foster parent training, co-parenting services, anger management, and violence prevention. FRC delivers these services through partnerships with Human Services, Behavioral Health, First 5 Merced County, and Probation, ensuring coordinated and accessible support for families.

Additional programs further enhance family engagement and child development. Caring Kids offers playgroups and developmental support for children ages zero to five, with a focus on social-emotional development and self-regulation. The Home Visiting Program provides developmental screenings, individualized family support, and referrals to early intervention services. Empowered Families build resilience, knowledge, and social connections among families, particularly in underserved communities.

EE supports two-generational leadership development through the Parent Leadership Training Institute and Children's Leadership Training Institute, which promote civic engagement, leadership skills, and community connection. Parent Café provides a structured setting for parents to build protective factors and peer support networks, while Trauma-Informed Care training equips early educators and families with strategies to support children impacted by trauma. The QRIS, known as Quality Counts California, further supports providers through coaching, professional learning, and financial incentives to improve program quality and child outcomes.

Together, these direct services, systems-building efforts, and family supports form a cohesive early education framework that advances access, quality, and equity for children and families throughout Merced County.

Merced County Office of Education
Multi-Year Projection Assumptions
2026-2027 Adopted Budget

LCFF SOURCES **Objects 8010-8099**

2026-27 = LCFF Funding Model COLA 2.87%
2027-28 = LCFF Funding Model COLA 3.30%
2028-29 = LCFF Funding Model COLA 3.09%

FEDERAL REVENUES **Objects 8100-8299**

2026-27 = Budget
2027-28 = No Change
2028-29 = No Change

OTHER STATE REVENUES **Objects 8300-8599**

2026-27 = Budget
2027-28 = No Change
2028-29 = No Change

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

2026-27 = Budget
2027-28 = No Change
2028-29 = No Change

CERTIFICATED SALARIES **Objects 1000-1999**

2026-27 = Budget
2027-28 = 1.6% Increase in step and column and changes through attrition
2028-29 = 1.6% Increase in step and column and changes through attrition

CLASSIFIED SALARIES **Objects 2000-2999**

2026-27 = Budget
2027-28 = 1.6% Increase in step and column and changes through attrition
2028-29 = 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
2026-27 = PERS 26.40%; STRS 19.10%
2027-28 = PERS 26.80%; STRS 19.10%
2028-29 = PERS 25.90%; STRS 19.10%

BOOKS AND SUPPLIES **Objects 4000-4999**

2026-27 = Budget
2027-28 = CPI 3.18% - Adjusted for one-time expenses
2028-29 = CPI 2.76% - Adjusted for one-time expenses

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

2026-27 = Budget, 3.76% CPI
2027-28 = CPI 3.18% - Adjusted for one-time expenses
2028-29 = CPI 2.76% - Adjusted for one-time expenses

CAPITAL OUTLAY **Objects 6000-6599**

Planned expenditures

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

2026-27 = Budget
2027-28 = Adjusted for COP debt payment
2028-29 = Adjusted for COP debt payment

Percentages based on information from SSC's (School Services of California) Financial Projection Dartboard, version: 2026-27 May Revision as of May 21, 2026

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	25,674,738.00	7,901,792.00	33,576,530.00	26,626,273.00	8,059,828.00	34,686,101.00	3.3%
2) Federal Revenue		8100-8299	0.00	16,712,298.00	16,712,298.00	0.00	17,903,313.00	17,903,313.00	7.1%
3) Other State Revenue		8300-8599	7,862,062.00	37,972,403.00	45,834,465.00	7,479,709.00	48,134,557.00	55,614,266.00	21.3%
4) Other Local Revenue		8600-8799	13,618,777.00	26,981,161.00	40,599,938.00	15,938,883.00	28,027,941.00	43,966,824.00	8.3%
5) TOTAL, REVENUES			47,155,577.00	89,567,654.00	136,723,231.00	50,044,865.00	102,125,639.00	152,170,504.00	11.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,189,319.00	20,245,793.00	29,435,112.00	9,889,893.00	21,896,370.00	31,786,263.00	8.0%
2) Classified Salaries		2000-2999	15,618,909.00	26,605,749.00	42,224,658.00	17,016,630.00	28,467,435.00	45,484,065.00	7.7%
3) Employee Benefits		3000-3999	12,167,618.00	23,019,252.00	35,186,870.00	13,333,252.00	25,251,833.00	38,585,085.00	9.7%
4) Books and Supplies		4000-4999	2,548,797.57	4,202,057.00	6,750,854.57	2,787,385.00	3,922,527.00	6,709,912.00	-0.6%
5) Services and Other Operating Expenditures		5000-5999	12,545,038.00	20,943,700.04	33,488,738.04	12,133,796.00	21,928,478.00	34,062,274.00	1.7%
6) Capital Outlay		6000-6999	3,659,633.00	3,475,931.11	7,135,564.11	2,125,000.00	2,670,927.00	4,795,927.00	-32.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	742,784.00	742,784.00	0.00	735,205.00	735,205.00	-1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,045,826.78)	6,906,035.91	(6,139,790.87)	(13,884,121.02)	7,458,212.86	(6,425,908.16)	4.7%
9) TOTAL, EXPENDITURES			42,683,487.79	106,141,302.06	148,824,789.85	43,401,834.98	112,330,987.86	155,732,822.84	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,472,089.21	(16,573,648.06)	(12,101,558.85)	6,643,030.02	(10,205,348.86)	(3,562,318.84)	-70.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	700,000.00	0.00	700,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	699,302.00	0.00	699,302.00	800,000.00	0.00	800,000.00	14.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,424,433.00)	10,424,433.00	0.00	(6,305,678.00)	6,305,678.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,423,735.00)	10,424,433.00	698.00	(7,105,678.00)	6,305,678.00	(800,000.00)	-114,713.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,951,645.79)	(6,149,215.06)	(12,100,860.85)	(462,647.98)	(3,899,670.86)	(4,362,318.84)	-64.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,023,517.40	26,494,808.75	48,518,326.15	16,071,871.61	20,345,593.69	36,417,465.30	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,023,517.40	26,494,808.75	48,518,326.15	16,071,871.61	20,345,593.69	36,417,465.30	-24.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,023,517.40	26,494,808.75	48,518,326.15	16,071,871.61	20,345,593.69	36,417,465.30	-24.9%
2) Ending Balance, June 30 (E + F1e)			16,071,871.61	20,345,593.69	36,417,465.30	15,609,223.63	16,445,922.83	32,055,146.46	-12.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,515.00	0.00	25,515.00	25,940.00	0.00	25,940.00	1.7%
Stores		9712	82,883.90	0.00	82,883.90	62,658.00	0.00	62,658.00	-24.4%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,345,593.69	20,345,593.69	0.00	16,445,922.83	16,445,922.83	-19.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	12,945,561.20	0.00	12,945,561.20	12,307,258.20	0.00	12,307,258.20	-4.9%
Safety	0000	9780	*109,305.53*		*109,305.53*			*0.00*	
Charter Oversight	0000	9780	*19,887.95*		*19,887.95*			*0.00*	
Differentiated Assistance	0000	9780	*527,375.91*		*527,375.91*			*0.00*	
ROP/Career Technology	0000	9780	*270,652.41*		*270,652.41*			*0.00*	
Court Community School Expense	0000	9780	*5,551,934.28*		*5,551,934.28*			*0.00*	
District Support Services	0000	9780	*4,677,338.99*		*4,677,338.99*			*0.00*	
Special Education Expenses	0000	9780	*475,514.20*		*475,514.20*			*0.00*	
Transportation	0000	9780	*569,054.81*		*569,054.81*			*0.00*	
Educational Services Expenses-Supplies	1100	9780	*298,000.00*		*298,000.00*			*0.00*	
Special Education Expenses-Supplies	1100	9780	*1,600.00*		*1,600.00*			*0.00*	
Alternative Education Expenses-Supplies	1100	9780	*444,897.12*		*444,897.12*			*0.00*	
Safety	0000	9780			*0.00*	*75,100.53*		*75,100.53*	
Charter Oversight	0000	9780			*0.00*	*110,213.95*		*110,213.95*	
Differentiated Assistance	0000	9780			*0.00*	*197,185.91*		*197,185.91*	
ROP/Career Technology	0000	9780			*0.00*	*77,355.41*		*77,355.41*	
Court Community School Expense	0000	9780			*0.00*	*4,104,085.28*		*4,104,085.28*	
District Support Services	0000	9780			*0.00*	*6,333,132.99*		*6,333,132.99*	

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Special Education Expenses	0000	9780			*0.00*	*469,019.20*		*469,019.20*	
Transportation	0000	9780			*0.00*	*201,024.81*		*201,024.81*	
Educational Services Expenses-Supplies	1100	9780			*0.00*	*260,000.00*		*260,000.00*	
Special Education Expenses-Supplies	1100	9780			*0.00*	*180,000.00*		*180,000.00*	
Alternative Education Expenses-Supplies	1100	9780			*0.00*	*300,140.12*		*300,140.12*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	3,130,656.46	0.00	3,130,656.46	New
Unassigned/Unappropriated Amount		9790	3,017,911.51	0.00	3,017,911.51	82,710.97	0.00	82,710.97	-97.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	23,039,062.39	7,730,220.96	30,769,283.35				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	35.00	185.00	220.00				
c) in Revolving Cash Account		9130	25,515.00	0.00	25,515.00				
d) with Fiscal Agent/Trustee		9135	0.00	582,585.00	582,585.00				
e) Collections Awaiting Deposit		9140	7,614.58	18,863.27	26,477.85				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	253,087.23	1,034,202.85	1,287,290.08				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	78,787.84	0.00	78,787.84				
6) Stores		9320	82,883.90	0.00	82,883.90				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			23,486,985.94	9,366,057.08	32,853,043.02				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	6,668,460.92	56,003.24	6,724,464.16				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			6,668,460.92	56,003.24	6,724,464.16				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			16,818,525.02	9,310,053.84	26,128,578.86				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,689,952.00	0.00	12,689,952.00	13,385,869.00	0.00	13,385,869.00	5.5%
Education Protection Account State Aid - Current Year		8012	54,562.00	0.00	54,562.00	51,576.00	0.00	51,576.00	-5.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	112,206.00	0.00	112,206.00	112,206.00	0.00	112,206.00	0.0%
Timber Yield Tax		8022	7.00	0.00	7.00	7.00	0.00	7.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	17,154,690.00	0.00	17,154,690.00	17,571,330.00	0.00	17,571,330.00	2.4%
Unsecured Roll Taxes		8042	1,290,739.00	0.00	1,290,739.00	1,290,739.00	0.00	1,290,739.00	0.0%
Prior Years' Taxes		8043	41,265.00	0.00	41,265.00	41,265.00	0.00	41,265.00	0.0%
Supplemental Taxes		8044	351,388.00	0.00	351,388.00	351,388.00	0.00	351,388.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	381,929.00	0.00	381,929.00	381,929.00	0.00	381,929.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,499,792.00	0.00	1,499,792.00	1,499,792.00	0.00	1,499,792.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			33,576,530.00	0.00	33,576,530.00	34,686,101.00	0.00	34,686,101.00	3.3%
LCFF Transfers									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unrestricted LCFF Transfers - Current Year	0000	8091	54,562.00		54,562.00	51,576.00		51,576.00	-5.5%
All Other LCFF Transfers - Current Year	All Other	8091	(54,562.00)	0.00	(54,562.00)	(51,576.00)	0.00	(51,576.00)	-5.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(7,901,792.00)	7,901,792.00	0.00	(8,059,828.00)	8,059,828.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,674,738.00	7,901,792.00	33,576,530.00	26,626,273.00	8,059,828.00	34,686,101.00	3.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,771,459.00	2,771,459.00	0.00	2,737,477.00	2,737,477.00	-1.2%
Special Education Discretionary Grants		8182	0.00	287,896.00	287,896.00	0.00	290,046.00	290,046.00	0.7%
Child Nutrition Programs		8220	0.00	77,000.00	77,000.00	0.00	77,000.00	77,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	126,756.00	126,756.00	0.00	109,951.00	109,951.00	-13.3%
Title I, Part A, Basic	3010	8290		721,856.00	721,856.00		667,509.00	667,509.00	-7.5%
Title I, Part D, Local Delinquent Programs	3025	8290		327,104.00	327,104.00		271,366.00	271,366.00	-17.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		47,400.00	47,400.00		47,410.00	47,410.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		44,740.00	44,740.00		44,306.00	44,306.00	-1.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		10,760,721.00	10,760,721.00		12,106,627.00	12,106,627.00	12.5%
Career and Technical Education	3500-3599	8290		50,668.00	50,668.00		54,923.00	54,923.00	8.4%
All Other Federal Revenue	All Other	8290	0.00	1,496,698.00	1,496,698.00	0.00	1,496,698.00	1,496,698.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	16,712,298.00	16,712,298.00	0.00	17,903,313.00	17,903,313.00	7.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		24,365,947.00	24,365,947.00		33,962,305.00	33,962,305.00	39.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,951,906.00	1,951,906.00	0.00	1,992,600.00	1,992,600.00	2.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00	0.0%
Mandated Costs Reimbursements		8550	115,400.00	0.00	115,400.00	115,400.00	0.00	115,400.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	258,537.00	110,208.00	368,745.00	247,676.00	106,892.00	354,568.00	-3.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,947,460.00	3,947,460.00		4,618,844.00	4,618,844.00	17.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		80,717.00	80,717.00		80,717.00	80,717.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		352,442.00	352,442.00		411,008.00	411,008.00	16.6%
Arts and Music in Schools (Prop 28)	6770	8590		588,427.00	588,427.00		588,487.00	588,487.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,488,125.00	6,540,296.00	14,028,421.00	7,116,633.00	6,338,704.00	13,455,337.00	-4.1%
TOTAL, OTHER STATE REVENUE			7,862,062.00	37,972,403.00	45,834,465.00	7,479,709.00	48,134,557.00	55,614,266.00	21.3%
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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	218,000.00	218,000.00	0.00	218,000.00	218,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	71,000.00	93,010.00	164,010.00	61,000.00	89,541.00	150,541.00	-8.2%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500,000.00	2,500.00	1,502,500.00	1,800,000.00	2,500.00	1,802,500.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,429,249.00	3,466,023.00	6,895,272.00	5,256,344.00	3,572,030.00	8,828,374.00	28.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,223,686.00	947,462.00	2,171,148.00	1,097,171.00	918,675.00	2,015,846.00	-7.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,526,637.00	5,932,632.00	7,459,269.00	1,653,225.00	6,341,259.00	7,994,484.00	7.2%
Tuition		8710	5,868,205.00	16,321,534.00	22,189,739.00	6,071,143.00	16,885,936.00	22,957,079.00	3.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,618,777.00	26,981,161.00	40,599,938.00	15,938,883.00	28,027,941.00	43,966,824.00	8.3%
TOTAL, REVENUES			47,155,577.00	89,567,654.00	136,723,231.00	50,044,865.00	102,125,639.00	152,170,504.00	11.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,983,844.00	13,459,740.00	16,443,584.00	2,873,900.00	14,888,105.00	17,762,005.00	8.0%
Certificated Pupil Support Salaries		1200	124,950.00	3,259,428.00	3,384,378.00	141,025.00	3,397,477.00	3,538,502.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	6,037,361.00	3,405,479.00	9,442,840.00	6,809,468.00	3,497,038.00	10,306,506.00	9.1%
Other Certificated Salaries		1900	43,164.00	121,146.00	164,310.00	65,500.00	113,750.00	179,250.00	9.1%
TOTAL, CERTIFICATED SALARIES			9,189,319.00	20,245,793.00	29,435,112.00	9,889,893.00	21,896,370.00	31,786,263.00	8.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	218,846.00	13,172,279.00	13,391,125.00	270,792.00	14,461,126.00	14,731,918.00	10.0%
Classified Support Salaries		2200	3,541,596.00	5,546,311.00	9,087,907.00	4,013,318.00	5,709,790.00	9,723,108.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	4,954,151.00	3,850,112.00	8,804,263.00	5,559,772.00	4,311,313.00	9,871,085.00	12.1%
Clerical, Technical and Office Salaries		2400	6,718,255.00	2,405,595.00	9,123,850.00	7,040,224.00	2,312,783.00	9,353,007.00	2.5%
Other Classified Salaries		2900	186,061.00	1,631,452.00	1,817,513.00	132,524.00	1,672,423.00	1,804,947.00	-0.7%
TOTAL, CLASSIFIED SALARIES			15,618,909.00	26,605,749.00	42,224,658.00	17,016,630.00	28,467,435.00	45,484,065.00	7.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,665,671.00	3,715,927.00	5,381,598.00	1,825,598.00	4,061,180.00	5,886,778.00	9.4%
PERS		3201-3202	4,226,767.00	6,404,695.00	10,631,462.00	4,530,550.00	6,873,278.00	11,403,828.00	7.3%
OASDI/Medicare/Alternative		3301-3302	1,344,586.00	2,271,056.00	3,615,642.00	1,457,148.00	2,472,427.00	3,929,575.00	8.7%
Health and Welfare Benefits		3401-3402	3,828,575.00	8,673,645.00	12,502,220.00	4,207,351.00	9,388,947.00	13,596,298.00	8.8%
Unemployment Insurance		3501-3502	27,247.00	23,024.00	50,271.00	13,129.00	24,896.00	38,025.00	-24.4%
Workers' Compensation		3601-3602	839,268.00	1,568,202.00	2,407,470.00	1,098,826.00	2,058,711.00	3,157,537.00	31.2%
OPEB, Allocated		3701-3702	227,410.00	361,854.00	589,264.00	200,650.00	372,394.00	573,044.00	-2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,094.00	849.00	8,943.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			12,167,618.00	23,019,252.00	35,186,870.00	13,333,252.00	25,251,833.00	38,585,085.00	9.7%
BOOKS AND SUPPLIES									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	65,280.00	30,403.00	95,683.00	46,864.00	33,119.00	79,983.00	-16.4%
Materials and Supplies		4300	2,049,167.57	2,840,078.00	4,889,245.57	1,879,215.00	2,568,422.00	4,447,637.00	-9.0%
Noncapitalized Equipment		4400	434,350.00	1,152,255.00	1,586,605.00	861,306.00	1,151,665.00	2,012,971.00	26.9%
Food		4700	0.00	179,321.00	179,321.00	0.00	169,321.00	169,321.00	-5.6%
TOTAL, BOOKS AND SUPPLIES			2,548,797.57	4,202,057.00	6,750,854.57	2,787,385.00	3,922,527.00	6,709,912.00	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	8,195,305.00	7,305,002.00	15,500,307.00	8,388,774.00	7,812,437.00	16,201,211.00	4.5%
Travel and Conferences		5200	487,513.00	985,491.00	1,473,004.00	424,624.00	639,578.00	1,064,202.00	-27.8%
Dues and Memberships		5300	126,660.00	14,170.00	140,830.00	128,370.00	13,020.00	141,390.00	0.4%
Insurance		5400 - 5499	784,302.00	106,059.00	890,361.00	892,102.00	107,592.00	999,694.00	12.3%
Operations and Housekeeping Services		5500	1,866,910.00	177,693.00	2,044,603.00	1,960,300.00	177,693.00	2,137,993.00	4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	871,023.00	982,136.00	1,853,159.00	757,131.00	951,998.00	1,709,129.00	-7.8%
Transfers of Direct Costs		5710	(3,316,700.00)	3,316,700.00	0.00	(3,899,860.00)	3,899,860.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,957,676.00)	(190,605.00)	(3,148,281.00)	(2,797,830.00)	(156,732.00)	(2,954,562.00)	-6.2%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	5,793,933.00	8,104,978.04	13,898,911.04	5,879,425.00	8,357,144.00	14,236,569.00	2.4%
Communications		5900	693,768.00	142,076.00	835,844.00	400,760.00	125,888.00	526,648.00	-37.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,545,038.00	20,943,700.04	33,488,738.04	12,133,796.00	21,928,478.00	34,062,274.00	1.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	880,136.00	2,138,545.11	3,018,681.11	750,000.00	1,965,746.00	2,715,746.00	-10.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,779,497.00	1,337,386.00	4,116,883.00	1,375,000.00	705,181.00	2,080,181.00	-49.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,659,633.00	3,475,931.11	7,135,564.11	2,125,000.00	2,670,927.00	4,795,927.00	-32.8%
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	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	40,000.00	40,000.00	0.00	41,236.00	41,236.00	3.1%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	15,050.00	15,050.00	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	126,756.00	126,756.00	0.00	109,951.00	109,951.00	-13.3%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	241,028.00	241,028.00	0.00	228,968.00	228,968.00	-5.0%
Other Debt Service - Principal		7439	0.00	335,000.00	335,000.00	0.00	340,000.00	340,000.00	1.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	742,784.00	742,784.00	0.00	735,205.00	735,205.00	-1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,906,035.91)	6,906,035.91	0.00	(7,458,212.86)	7,458,212.86	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(6,139,790.87)	0.00	(6,139,790.87)	(6,425,908.16)	0.00	(6,425,908.16)	4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,045,826.78)	6,906,035.91	(6,139,790.87)	(13,884,121.02)	7,458,212.86	(6,425,908.16)	4.7%
TOTAL, EXPENDITURES			42,683,487.79	106,141,302.06	148,824,789.85	43,401,834.98	112,330,987.86	155,732,822.84	4.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	700,000.00	0.00	700,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			700,000.00	0.00	700,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	699,302.00	0.00	699,302.00	800,000.00	0.00	800,000.00	14.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			699,302.00	0.00	699,302.00	800,000.00	0.00	800,000.00	14.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,222,058.00)	7,222,058.00	0.00	(6,305,678.00)	6,305,678.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(3,202,375.00)	3,202,375.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,424,433.00)	10,424,433.00	0.00	(6,305,678.00)	6,305,678.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(10,423,735.00)	10,424,433.00	698.00	(7,105,678.00)	6,305,678.00	(800,000.00)	-114,713.2%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	25,674,738.00	7,901,792.00	33,576,530.00	26,626,273.00	8,059,828.00	34,686,101.00	3.3%
2) Federal Revenue		8100-8299	0.00	16,712,298.00	16,712,298.00	0.00	17,903,313.00	17,903,313.00	7.1%
3) Other State Revenue		8300-8599	7,862,062.00	37,972,403.00	45,834,465.00	7,479,709.00	48,134,557.00	55,614,266.00	21.3%
4) Other Local Revenue		8600-8799	13,618,777.00	26,981,161.00	40,599,938.00	15,938,883.00	28,027,941.00	43,966,824.00	8.3%
5) TOTAL, REVENUES			47,155,577.00	89,567,654.00	136,723,231.00	50,044,865.00	102,125,639.00	152,170,504.00	11.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,280,109.00	49,758,367.04	55,038,476.04	4,441,088.00	55,610,719.00	60,051,807.00	9.1%
2) Instruction - Related Services	2000-2999		12,618,788.57	19,508,084.00	32,126,872.57	13,304,338.00	18,859,976.00	32,164,314.00	0.1%
3) Pupil Services	3000-3999		10,804,568.00	19,915,544.00	30,720,112.00	11,455,420.00	20,385,361.00	31,840,781.00	3.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		283,269.00	641,438.00	924,707.00	251,213.00	773,620.00	1,024,833.00	10.8%
6) Enterprise	6000-6999		92,658.00	374,089.00	466,747.00	106,884.00	393,323.00	500,207.00	7.2%
7) General Administration	7000-7999		8,543,872.22	6,906,035.91	15,449,908.13	8,827,034.98	7,458,212.86	16,285,247.84	5.4%
8) Plant Services	8000-8999		5,060,223.00	8,239,893.11	13,300,116.11	5,015,857.00	8,061,771.00	13,077,628.00	-1.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	797,851.00	797,851.00	0.00	788,005.00	788,005.00	-1.2%
10) TOTAL, EXPENDITURES			42,683,487.79	106,141,302.06	148,824,789.85	43,401,834.98	112,330,987.86	155,732,822.84	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,472,089.21	(16,573,648.06)	(12,101,558.85)	6,643,030.02	(10,205,348.86)	(3,562,318.84)	-70.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	700,000.00	0.00	700,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	699,302.00	0.00	699,302.00	800,000.00	0.00	800,000.00	14.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,424,433.00)	10,424,433.00	0.00	(6,305,678.00)	6,305,678.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,423,735.00)	10,424,433.00	698.00	(7,105,678.00)	6,305,678.00	(800,000.00)	-114,713.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,951,645.79)	(6,149,215.06)	(12,100,860.85)	(462,647.98)	(3,899,670.86)	(4,362,318.84)	-64.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,023,517.40	26,494,808.75	48,518,326.15	16,071,871.61	20,345,593.69	36,417,465.30	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,023,517.40	26,494,808.75	48,518,326.15	16,071,871.61	20,345,593.69	36,417,465.30	-24.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,023,517.40	26,494,808.75	48,518,326.15	16,071,871.61	20,345,593.69	36,417,465.30	-24.9%
2) Ending Balance, June 30 (E + F1e)			16,071,871.61	20,345,593.69	36,417,465.30	15,609,223.63	16,445,922.83	32,055,146.46	-12.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,515.00	0.00	25,515.00	25,940.00	0.00	25,940.00	1.7%
Stores		9712	82,883.90	0.00	82,883.90	62,658.00	0.00	62,658.00	-24.4%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,345,593.69	20,345,593.69	0.00	16,445,922.83	16,445,922.83	-19.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	12,945,561.20	0.00	12,945,561.20	12,307,258.20	0.00	12,307,258.20	-4.9%
Safety	0000	9780	*109,305.53*		*109,305.53*			*0.00*	
Charter Oversight	0000	9780	*19,887.95*		*19,887.95*			*0.00*	
Differentiated Assistance	0000	9780	*527,375.91*		*527,375.91*			*0.00*	
ROP/Career Technology	0000	9780	*270,652.41*		*270,652.41*			*0.00*	
Court Community School Expense	0000	9780	*5,551,934.28*		*5,551,934.28*			*0.00*	
District Support Services	0000	9780	*4,677,338.99*		*4,677,338.99*			*0.00*	
Special Education Expenses	0000	9780	*475,514.20*		*475,514.20*			*0.00*	
Transportation	0000	9780	*569,054.81*		*569,054.81*			*0.00*	
Educational Services Expenses-Supplies	1100	9780	*298,000.00*		*298,000.00*			*0.00*	
Special Education Expenses-Supplies	1100	9780	*1,600.00*		*1,600.00*			*0.00*	
Alternative Education Expenses-Supplies	1100	9780	*444,897.12*		*444,897.12*			*0.00*	
Safety	0000	9780			*0.00*	*75,100.53*		*75,100.53*	
Charter Oversight	0000	9780			*0.00*	*110,213.95*		*110,213.95*	
Differentiated Assistance	0000	9780			*0.00*	*197,185.91*		*197,185.91*	
ROP/Career Technology	0000	9780			*0.00*	*77,355.41*		*77,355.41*	
Court Community School Expense	0000	9780			*0.00*	*4,104,085.28*		*4,104,085.28*	

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
District Support Services	0000	9780			*0.00*	*6,333,132.99*		*6,333,132.99*	
Special Education Expenses	0000	9780			*0.00*	*469,019.20*		*469,019.20*	
Transportation	0000	9780			*0.00*	*201,024.81*		*201,024.81*	
Educational Services Expenses-Supplies	1100	9780			*0.00*	*260,000.00*		*260,000.00*	
Special Education Expenses-Supplies	1100	9780			*0.00*	*180,000.00*		*180,000.00*	
Alternative Education Expenses-Supplies	1100	9780			*0.00*	*300,140.12*		*300,140.12*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	3,130,656.46	0.00	3,130,656.46	New
Unassigned/Unappropriated Amount		9790	3,017,911.51	0.00	3,017,911.51	82,710.97	0.00	82,710.97	-97.3%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	505.12	505.12
6018	Student Support and Enrichment Block Grant	2,018,441.46	715,184.46
6019	Student Support and Professional Development Discretionary Block Grant	0.00	327,943.00
6300	Lottery: Instructional Materials	353,240.77	325,716.77
6332	CA Community Schools Partnership Act - Implementation Grant	230,146.73	22,826.73
6500	Special Education	1,198,947.12	559,518.12
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,598,430.06	1,030,316.06
6546	Mental Health-Related Services	742,833.88	742,833.88
6620	Reversing Opioid Overdoses	52,273.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	387,420.47	387,420.47
7311	Classified School Employee Professional Development Block Grant	54,928.00	54,928.00
7399	LCFF Equity Multiplier	2,345,537.24	2,146,563.24
7810	Other Restricted State	1,426,905.23	4,530.00
9010	Other Restricted Local	9,935,984.61	10,127,636.98
Total, Restricted Balance		20,345,593.69	16,445,922.83

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 423 students for 2026-27.

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 5th grade. The program is projected to serve over 148 students for 2026-27.

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 135 students for 2026-27.

Summary of the Charter School Fund
FY 2026-27 Adopted Budget:

Beginning Balance	$	874,192
Revenue		10,391,988
Transfers In		800,000
Planned Expenditures		(9,872,106)
Ending Fund Balance	$	2,194,074

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,692,370.00	8,297,047.00	24.0%
2) Federal Revenue		8100-8299	352,595.00	389,710.00	10.5%
3) Other State Revenue		8300-8599	1,367,254.00	1,569,331.00	14.8%
4) Other Local Revenue		8600-8799	122,900.00	135,900.00	10.6%
5) TOTAL, REVENUES			8,535,119.00	10,391,988.00	21.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,167,159.00	3,525,758.00	11.3%
2) Classified Salaries		2000-2999	1,261,891.00	1,077,387.00	-14.6%
3) Employee Benefits		3000-3999	2,034,576.00	2,096,913.00	3.1%
4) Books and Supplies		4000-4999	663,388.00	616,228.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	2,096,704.00	1,804,181.00	-14.0%
6) Capital Outlay		6000-6999	327,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,754.00	15,754.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	740,390.23	735,885.00	-0.6%
9) TOTAL, EXPENDITURES			10,306,862.23	9,872,106.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,771,743.23)	519,882.00	-129.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	699,302.00	800,000.00	14.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			699,302.00	800,000.00	14.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,072,441.23)	1,319,882.00	-223.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,946,633.00	874,191.77	-55.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,946,633.00	874,191.77	-55.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,946,633.00	874,191.77	-55.1%
2) Ending Balance, June 30 (E + F1e)			874,191.77	2,194,073.77	151.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	223,765.05	687,071.05	207.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	650,426.72	1,507,002.72	131.7%
Charter Facilities Reserve	0000	9780	*568,369.31*		
Charter Facilities Reserve	1100	9780	*82,057.41*		
Charter Facilities Reserve	0000	9780		*1,489,682.31*	
Charter	1100	9780		*17,320.41*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	650,694.33		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,922.33)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,282.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			658,054.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	110,788.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,224.26		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			113,012.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			545,041.69		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	5,765,687.00	7,056,282.00	22.4%
Education Protection Account State Aid - Current Year		8012	926,683.00	1,240,765.00	33.9%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	926,683.00	1,240,765.00	33.9%
All Other LCFF Transfers - Current Year	All Other	8091	(926,683.00)	(1,240,765.00)	33.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,692,370.00	8,297,047.00	24.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,257.00	5,157.00	21.1%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	144,724.00	108,721.00	-24.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	16,234.00	15,412.00	-5.1%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	4,355.00	4,678.00	7.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	183,025.00	255,742.00	39.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			352,595.00	389,710.00	10.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	149,209.00	182,904.00	22.6%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,771.00	18,681.00	11.4%
Lottery - Unrestricted and Instructional Materials		8560	118,084.00	137,785.00	16.7%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	146,319.00	146,319.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	84,299.00	89,374.00	6.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	852,572.00	994,268.00	16.6%
TOTAL, OTHER STATE REVENUE			1,367,254.00	1,569,331.00	14.8%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	111,000.00	111,500.00	0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,000.00	0.00	-100.0%
All Other Local Revenue		8699	6,900.00	24,400.00	253.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,900.00	135,900.00	10.6%
TOTAL, REVENUES			8,535,119.00	10,391,988.00	21.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,523,377.00	2,780,078.00	10.2%
Certificated Pupil Support Salaries		1200	261,769.00	314,823.00	20.3%
Certificated Supervisors' and Administrators' Salaries		1300	382,013.00	430,857.00	12.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			3,167,159.00	3,525,758.00	11.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	351,754.00	360,456.00	2.5%
Classified Support Salaries		2200	200,666.00	184,987.00	-7.8%
Classified Supervisors' and Administrators' Salaries		2300	315,613.00	106,318.00	-66.3%
Clerical, Technical and Office Salaries		2400	371,483.00	415,626.00	11.9%
Other Classified Salaries		2900	22,375.00	10,000.00	-55.3%
TOTAL, CLASSIFIED SALARIES			1,261,891.00	1,077,387.00	-14.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	603,017.00	671,515.00	11.4%
PERS		3201-3202	332,312.00	282,434.00	-15.0%
OASDI/Medicare/Alternative		3301-3302	146,181.00	138,160.00	-5.5%
Health and Welfare Benefits		3401-3402	767,945.00	778,269.00	1.3%
Unemployment Insurance		3501-3502	2,155.00	2,248.00	4.3%
Workers' Compensation		3601-3602	149,709.00	189,919.00	26.9%
OPEB, Allocated		3701-3702	33,257.00	34,368.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,034,576.00	2,096,913.00	3.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	45,000.00	55,490.00	23.3%
Books and Other Reference Materials		4200	34,452.00	36,578.00	6.2%
Materials and Supplies		4300	487,229.00	370,660.00	-23.9%
Noncapitalized Equipment		4400	96,707.00	153,500.00	58.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			663,388.00	616,228.00	-7.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	66,750.00	66,750.00	0.0%
Travel and Conferences		5200	110,173.00	77,832.00	-29.4%
Dues and Memberships		5300	19,000.00	15,000.00	-21.1%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	8,500.00	-43.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	974,310.00	841,165.00	-13.7%
Professional/Consulting Services and Operating Expenditures		5800-5899	876,521.00	765,621.00	-12.7%
Communications		5900	34,950.00	29,313.00	-16.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,096,704.00	1,804,181.00	-14.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	132,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	195,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			327,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	15,754.00	15,754.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,754.00	15,754.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	740,390.23	735,885.00	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			740,390.23	735,885.00	-0.6%
TOTAL, EXPENDITURES			10,306,862.23	9,872,106.00	-4.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	699,302.00	800,000.00	14.4%
(a) TOTAL, INTERFUND TRANSFERS IN			699,302.00	800,000.00	14.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			699,302.00	800,000.00	14.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,692,370.00	8,297,047.00	24.0%
2) Federal Revenue		8100-8299	352,595.00	389,710.00	10.5%
3) Other State Revenue		8300-8599	1,367,254.00	1,569,331.00	14.8%
4) Other Local Revenue		8600-8799	122,900.00	135,900.00	10.6%
5) TOTAL, REVENUES			8,535,119.00	10,391,988.00	21.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,179,158.00	5,509,796.00	6.4%
2) Instruction - Related Services	2000-2999		1,932,131.00	1,855,414.00	-4.0%
3) Pupil Services	3000-3999		1,516,604.00	1,147,524.00	-24.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		740,390.23	735,885.00	-0.6%
8) Plant Services	8000-8999		922,825.00	607,733.00	-34.1%
9) Other Outgo	9000-9999	Except 7600-7699	15,754.00	15,754.00	0.0%
10) TOTAL, EXPENDITURES			10,306,862.23	9,872,106.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,771,743.23)	519,882.00	-129.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	699,302.00	800,000.00	14.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			699,302.00	800,000.00	14.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,072,441.23)	1,319,882.00	-223.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,946,633.00	874,191.77	-55.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,946,633.00	874,191.77	-55.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,946,633.00	874,191.77	-55.1%
2) Ending Balance, June 30 (E + F1e)			874,191.77	2,194,073.77	151.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	223,765.05	687,071.05	207.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	650,426.72	1,507,002.72	131.7%
Charter Facilities Reserve	0000	9780	*568,369.31*		
Charter Facilities Reserve	1100	9780	*82,057.41*		
Charter Facilities Reserve	0000	9780		*1,489,682.31*	
Charter	1100	9780		*17,320.41*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	13,346.00	454,435.00
6300	Lottery: Instructional Materials	41,330.37	49,877.37
6332	CA Community Schools Partnership Act - Implementation Grant	26,883.84	40,553.84
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	142,204.84	142,204.84
Total, Restricted Balance		223,765.05	687,071.05

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 2026-27 Adopted Budget:

Beginning	$	0
Revenue		34,078,522
Planned Expenditures		(34,078,522)
Ending Fund Balance	$	0

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,397,646.00	10,424,520.00	0.3%
3) Other State Revenue		8300-8599	23,654,002.00	23,654,002.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			34,051,648.00	34,078,522.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	34,051,648.00	34,078,522.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,051,648.00	34,078,522.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	71,762.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			71,762.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,321,218.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,321,218.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(7,249,455.50)		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	10,397,646.00	10,424,520.00	0.3%
TOTAL, FEDERAL REVENUE			10,397,646.00	10,424,520.00	0.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	23,654,002.00	23,654,002.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,654,002.00	23,654,002.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			34,051,648.00	34,078,522.00	0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	10,397,646.00	10,424,520.00	0.3%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	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	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			34,051,648.00	34,078,522.00	0.1%
TOTAL, EXPENDITURES			34,051,648.00	34,078,522.00	0.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,397,646.00	10,424,520.00	0.3%
3) Other State Revenue		8300-8599	23,654,002.00	23,654,002.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			34,051,648.00	34,078,522.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	34,051,648.00	34,078,522.00	0.1%
10) TOTAL, EXPENDITURES			34,051,648.00	34,078,522.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Adult Education Fund
Fund 11

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

Summary of the Adult Education Fund
FY 2026-27 Adopted Budget:

Beginning Balance	$	282,463
Revenue		1,039,901
Planned Expenditures		(1,025,074)
Ending Fund Balance	$	297,290

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	578,956.00	592,742.00	2.4%
4) Other Local Revenue		8600-8799	439,596.00	447,159.00	1.7%
5) TOTAL, REVENUES			1,018,552.00	1,039,901.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	417,753.00	440,998.00	5.6%
2) Classified Salaries		2000-2999	108,740.00	111,938.00	2.9%
3) Employee Benefits		3000-3999	252,754.00	248,830.00	-1.6%
4) Books and Supplies		4000-4999	22,050.00	10,100.00	-54.2%
5) Services and Other Operating Expenditures		5000-5999	309,130.00	164,026.00	-46.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	55,521.00	49,182.00	-11.4%
9) TOTAL, EXPENDITURES			1,165,948.00	1,025,074.00	-12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(147,396.00)	14,827.00	-110.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(147,396.00)	14,827.00	-110.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	429,858.97	282,462.97	-34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,858.97	282,462.97	-34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,858.97	282,462.97	-34.3%
2) Ending Balance, June 30 (E + F1e)			282,462.97	297,289.97	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	64,715.02	64,328.02	-0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	217,747.95	232,961.95	7.0%
Adult Education Expenses	0000	9780	*217,747.95*		
Adult Education Expenses	0000	9780		*232,961.95*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	102,569.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(303.82)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			102,265.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	380.96		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			380.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			101,884.98		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	566,377.00	580,163.00	2.4%
All Other State Revenue	All Other	8590	12,579.00	12,579.00	0.0%
TOTAL, OTHER STATE REVENUE			578,956.00	592,742.00	2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,659.00	15,214.00	98.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	431,937.00	431,945.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			439,596.00	447,159.00	1.7%
TOTAL, REVENUES			1,018,552.00	1,039,901.00	2.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	417,753.00	440,998.00	5.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			417,753.00	440,998.00	5.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	50,446.00	51,010.00	1.1%
Classified Support Salaries		2200	58,294.00	60,928.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			108,740.00	111,938.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	79,792.00	84,231.00	5.6%
PERS		3201-3202	29,154.00	29,552.00	1.4%
OASDI/Medicare/Alternative		3301-3302	14,378.00	14,958.00	4.0%
Health and Welfare Benefits		3401-3402	106,450.00	93,050.00	-12.6%
Unemployment Insurance		3501-3502	264.00	277.00	4.9%
Workers' Compensation		3601-3602	17,875.00	22,615.00	26.5%
OPEB, Allocated		3701-3702	4,841.00	4,147.00	-14.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			252,754.00	248,830.00	-1.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,900.00	10,100.00	-27.3%
Noncapitalized Equipment		4400	8,150.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			22,050.00	10,100.00	-54.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,537.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,000.00	14,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,436.00	24,000.00	-50.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	78,186.00	98,466.00	25.9%
Professional/Consulting Services and Operating Expenditures		5800	157,471.00	27,560.00	-82.5%
Communications		5900	500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			309,130.00	164,026.00	-46.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	55,521.00	49,182.00	-11.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			55,521.00	49,182.00	-11.4%
TOTAL, EXPENDITURES			1,165,948.00	1,025,074.00	-12.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	578,956.00	592,742.00	2.4%
4) Other Local Revenue		8600-8799	439,596.00	447,159.00	1.7%
5) TOTAL, REVENUES			1,018,552.00	1,039,901.00	2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		858,278.00	725,743.00	-15.4%
2) Instruction - Related Services	2000-2999		100,437.00	100,008.00	-0.4%
3) Pupil Services	3000-3999		1,140.00	1,140.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		55,521.00	49,182.00	-11.4%
8) Plant Services	8000-8999		150,572.00	149,001.00	-1.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,165,948.00	1,025,074.00	-12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(147,396.00)	14,827.00	-110.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(147,396.00)	14,827.00	-110.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	429,858.97	282,462.97	-34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,858.97	282,462.97	-34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,858.97	282,462.97	-34.3%
2) Ending Balance, June 30 (E + F1e)			282,462.97	297,289.97	5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	64,715.02	64,328.02	-0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	217,747.95	232,961.95	7.0%
Adult Education Expenses	0000	9780	*217,747.95*		
Adult Education Expenses	0000	9780		*232,961.95*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	27,019.68	26,632.68
6391	Adult Education Program	37,695.34	37,695.34
Total, Restricted Balance		64,715.02	64,328.02

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 out to other counties within the Central Valley. Services provided include, financial childcare assistance, childcare referrals, home visiting, workforce development, coaching, professional growth opportunities and family engagement.

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

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

Summary of the Child Development Fund
FY 2026-27 Adopted Budget:

Beginning Balance	$ 2,384,980
Revenue	75,164,209
Planned Expenditures	(75,645,486)
Ending Fund Balance	$ 1,903,703

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,990,948.00	30,629,051.00	-7.2%
3) Other State Revenue		8300-8599	28,769,806.00	32,773,561.00	13.9%
4) Other Local Revenue		8600-8799	13,179,996.00	11,761,597.00	-10.8%
5) TOTAL, REVENUES			74,940,750.00	75,164,209.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,349,553.00	7,473,296.00	17.7%
2) Classified Salaries		2000-2999	10,424,624.00	10,170,173.00	-2.4%
3) Employee Benefits		3000-3999	8,743,947.00	8,842,493.00	1.1%
4) Books and Supplies		4000-4999	4,263,015.00	2,888,025.00	-32.3%
5) Services and Other Operating Expenditures		5000-5999	40,999,348.00	40,630,658.00	-0.9%
6) Capital Outlay		6000-6999	1,089,719.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,343,879.64	5,640,841.16	5.6%
9) TOTAL, EXPENDITURES			77,214,085.64	75,645,486.16	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,273,335.64)	(481,277.16)	-78.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,273,335.64)	(481,277.16)	-78.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,658,315.81	2,384,980.17	-48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,658,315.81	2,384,980.17	-48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,658,315.81	2,384,980.17	-48.8%
2) Ending Balance, June 30 (E + F1e)			2,384,980.17	1,903,703.01	-20.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,329,104.88	1,847,827.72	-20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	55,875.29	55,875.29	0.0%
Early Education Expenses	0000	9780	*55,875.29*		
Early Education Expenses	0000	9780		*55,875.29*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,816,291.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,211.32)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	101,024.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,911,104.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,450.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,076,182.62		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,089,633.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,821,471.02		
FEDERAL REVENUE					
Child Nutrition Programs		8220	565,000.00	565,000.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	32,425,948.00	30,064,051.00	-7.3%
TOTAL, FEDERAL REVENUE			32,990,948.00	30,629,051.00	-7.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	35,000.00	35,000.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	4,504,767.00	5,107,994.00	13.4%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,230,039.00	27,630,567.00	14.0%
TOTAL, OTHER STATE REVENUE			28,769,806.00	32,773,561.00	13.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	40,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	13,139,996.00	11,761,597.00	-10.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,179,996.00	11,761,597.00	-10.8%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			74,940,750.00	75,164,209.00	0.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,218,535.00	6,347,604.00	21.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,131,018.00	1,125,692.00	-0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,349,553.00	7,473,296.00	17.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,248,935.00	782,472.00	-37.3%
Classified Support Salaries		2200	2,661,906.00	2,734,112.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	4,112,787.00	4,008,711.00	-2.5%
Clerical, Technical and Office Salaries		2400	2,400,996.00	2,644,878.00	10.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,424,624.00	10,170,173.00	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,245,844.00	1,407,897.00	13.0%
PERS		3201-3202	3,062,532.00	2,694,442.00	-12.0%
OASDI/Medicare/Alternative		3301-3302	948,994.00	894,118.00	-5.8%
Health and Welfare Benefits		3401-3402	2,774,666.00	2,983,282.00	7.5%
Unemployment Insurance		3501-3502	8,372.00	8,804.00	5.2%
Workers' Compensation		3601-3602	567,138.00	721,620.00	27.2%
OPEB, Allocated		3701-3702	136,401.00	132,330.00	-3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,743,947.00	8,842,493.00	1.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	77,111.00	25,137.00	-67.4%
Materials and Supplies		4300	3,057,601.00	1,893,637.00	-38.1%
Noncapitalized Equipment		4400	238,687.00	50,860.00	-78.7%
Food		4700	889,616.00	918,391.00	3.2%
TOTAL, BOOKS AND SUPPLIES			4,263,015.00	2,888,025.00	-32.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	526,082.00	256,009.00	-51.3%
Travel and Conferences		5200	238,045.00	165,956.00	-30.3%
Dues and Memberships		5300	31,400.00	30,985.00	-1.3%
Insurance		5400-5450	23,700.00	23,700.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111,040.00	31,249.00	-71.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,095,785.00	2,014,931.00	-3.9%
Professional/Consulting Services and Operating Expenditures		5800	37,937,812.00	38,074,195.00	0.4%
Communications		5900	35,484.00	33,633.00	-5.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,999,348.00	40,630,658.00	-0.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	989,719.00	0.00	-100.0%
Equipment		6400	100,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,089,719.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,343,879.64	5,640,841.16	5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,343,879.64	5,640,841.16	5.6%
TOTAL, EXPENDITURES			77,214,085.64	75,645,486.16	-2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,990,948.00	30,629,051.00	-7.2%
3) Other State Revenue		8300-8599	28,769,806.00	32,773,561.00	13.9%
4) Other Local Revenue		8600-8799	13,179,996.00	11,761,597.00	-10.8%
5) TOTAL, REVENUES			74,940,750.00	75,164,209.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,816,838.00	10,447,724.00	6.4%
2) Instruction - Related Services	2000-2999		5,049,542.00	4,964,355.00	-1.7%
3) Pupil Services	3000-3999		6,843,313.00	6,502,668.00	-5.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		46,851,301.00	45,990,172.00	-1.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,343,879.64	5,640,841.16	5.6%
8) Plant Services	8000-8999		3,309,212.00	2,099,726.00	-36.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,214,085.64	75,645,486.16	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,273,335.64)	(481,277.16)	-78.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,273,335.64)	(481,277.16)	-78.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,658,315.81	2,384,980.17	-48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,658,315.81	2,384,980.17	-48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,658,315.81	2,384,980.17	-48.8%
2) Ending Balance, June 30 (E + F1e)			2,384,980.17	1,903,703.01	-20.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,329,104.88	1,847,827.72	-20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	55,875.29	55,875.29	0.0%
Early Education Expenses	0000	9780	*55,875.29*		
Early Education Expenses	0000	9780		*55,875.29*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	24,806.25	24,806.25
7810	Other Restricted State	199,758.16	0.00
9010	Other Restricted Local	2,104,540.47	1,823,021.47
Total, Restricted Balance		2,329,104.88	1,847,827.72

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 2026-27 Adopted Budget:

Beginning Balance	$ 20,053,967
Interest Revenue	700,000
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	700,000.00	40.0%
5) TOTAL, REVENUES			500,000.00	700,000.00	40.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500,000.00	700,000.00	40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(700,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(200,000.00)	700,000.00	-450.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,253,966.77	20,053,966.77	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,253,966.77	20,053,966.77	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,253,966.77	20,053,966.77	-1.0%
2) Ending Balance, June 30 (E + F1e)			20,053,966.77	20,753,966.77	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,603,154.00	1,603,154.00	0.0%
Unexpected Facility Repairs	0000	9780	*1,603,154.00*		
Unexpected Facility Repairs	0000	9780		*1,603,154.00*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	18,450,812.77	19,150,812.77	3.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,856,185.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(38,548.48)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,817,637.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			20,817,637.51		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500,000.00	700,000.00	40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,000.00	700,000.00	40.0%
TOTAL, REVENUES			500,000.00	700,000.00	40.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	700,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			(700,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	700,000.00	40.0%
5) TOTAL, REVENUES			500,000.00	700,000.00	40.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			500,000.00	700,000.00	40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(700,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(200,000.00)	700,000.00	-450.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,253,966.77	20,053,966.77	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,253,966.77	20,053,966.77	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,253,966.77	20,053,966.77	-1.0%
2) Ending Balance, June 30 (E + F1e)			20,053,966.77	20,753,966.77	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,603,154.00	1,603,154.00	0.0%
Unexpected Facility Repairs	0000	9780	*1,603,154.00*		
Unexpected Facility Repairs	0000	9780		*1,603,154.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	18,450,812.77	19,150,812.77	3.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Special Reserve Fund for Postemployment Benefits
Fund 20

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

In January of 2026, 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 $7,535,550. The report is based on information as of June 2025.

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, 2025, was $331,641.

Summary of Fund 20
FY 2026-27 Adopted Budget:

Beginning Balance	$ 1,337,780
Interest Revenue	40,000
Assigned: Post Employment Benefit	$ 1,377,780

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	40,000.00	60.0%
5) TOTAL, REVENUES			25,000.00	40,000.00	60.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	40,000.00	60.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	40,000.00	60.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,312,780.40	1,337,780.40	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,312,780.40	1,337,780.40	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,312,780.40	1,337,780.40	1.9%
2) Ending Balance, June 30 (E + F1e)			1,337,780.40	1,377,780.40	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,337,780.40	1,377,780.40	3.0%
Post Employment Expenses	0000	9780	*1,337,780.40*		
Post Employment Expenses	0000	9780		*1,377,780.40*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1,353,735.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,353,735.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,353,735.35		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	25,000.00	40,000.00	60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	40,000.00	60.0%
TOTAL, REVENUES			25,000.00	40,000.00	60.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	40,000.00	60.0%
5) TOTAL, REVENUES			25,000.00	40,000.00	60.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,000.00	40,000.00	60.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	40,000.00	60.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,312,780.40	1,337,780.40	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,312,780.40	1,337,780.40	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,312,780.40	1,337,780.40	1.9%
2) Ending Balance, June 30 (E + F1e)			1,337,780.40	1,377,780.40	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,337,780.40	1,377,780.40	3.0%
Post Employment Expenses	0000	9780	*1,337,780.40*		
Post Employment Expenses	0000	9780		*1,377,780.40*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

County School Facilities Fund
Fund 35

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

Currently the MCOE has projects in the Special Education Department: Pioneer Elementary School and Lee Andersen Educational Center.

Summary of the Facilities Fund
FY 2026-27 Adopted Budget:

Beginning Balance	$ 3,914,412
Interest Revenue	180,000
Planned Expenditures	(3,053,000)
Ending Fund Balance	$ 1,041,412

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	280,000.00	180,000.00	-35.7%
5) TOTAL, REVENUES			280,000.00	180,000.00	-35.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	495,833.00	3,053,000.00	515.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			495,833.00	3,053,000.00	515.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(215,833.00)	(2,873,000.00)	1,231.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(215,833.00)	(2,873,000.00)	1,231.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,130,245.25	3,914,412.25	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,130,245.25	3,914,412.25	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,130,245.25	3,914,412.25	-5.2%
2) Ending Balance, June 30 (E + F1e)			3,914,412.25	1,041,412.25	-73.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,569,143.88	516,143.88	-85.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	345,268.37	525,268.37	52.1%
State Funded Facility Projects	0000	9780	*345,268.37*		
State Funded Facility Projects	0000	9780		*525,268.37*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,766,398.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,584.26)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,762,814.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,762,814.59		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	280,000.00	180,000.00	-35.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			280,000.00	180,000.00	-35.7%
TOTAL, REVENUES			280,000.00	180,000.00	-35.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	495,833.00	3,053,000.00	515.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			495,833.00	3,053,000.00	515.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			495,833.00	3,053,000.00	515.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	280,000.00	180,000.00	-35.7%
5) TOTAL, REVENUES			280,000.00	180,000.00	-35.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		495,833.00	3,053,000.00	515.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			495,833.00	3,053,000.00	515.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(215,833.00)	(2,873,000.00)	1,231.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(215,833.00)	(2,873,000.00)	1,231.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,130,245.25	3,914,412.25	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,130,245.25	3,914,412.25	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,130,245.25	3,914,412.25	-5.2%
2) Ending Balance, June 30 (E + F1e)			3,914,412.25	1,041,412.25	-73.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,569,143.88	516,143.88	-85.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	345,268.37	525,268.37	52.1%
State Funded Facility Projects	0000	9780	*345,268.37*		
State Funded Facility Projects	0000	9780		*525,268.37*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	3,569,143.88	516,143.88
Total, Restricted Balance		3,569,143.88	516,143.88

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	20.54	20.54	20.54	25.00	25.00	25.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	193.72	193.72	193.72	200.00	200.00	200.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	214.26	214.26	214.26	225.00	225.00	225.00
2. District Funded County Program ADA						
a. County Community Schools	103.89	103.89	103.89	128.47	128.47	128.47
b. Special Education-Special Day Class	834.08	834.08	834.08	851.42	851.42	851.42
c. Special Education-NPS/LCI	2.55	2.55	2.55	2.50	2.50	2.50
d. Special Education Extended Year	9.98	9.98	9.98	52.78	52.78	52.78
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	950.50	950.50	950.50	1,035.17	1,035.17	1,035.17
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,164.76	1,164.76	1,164.76	1,260.17	1,260.17	1,260.17
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	54,806.17	54,806.17	54,806.17	55,263.00	55,263.00	55,263.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	404.03	404.03	404.03	485.00	485.00	485.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	404.03	404.03	404.03	485.00	485.00	485.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	404.03	404.03	404.03	485.00	485.00	485.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			30,769,283.35	34,875,971.35	28,851,053.35	18,260,695.35	10,551,165.35	5,167,235.35	14,878,676.35	10,683,874.35
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		1,492,188.00	682,782.00	1,370,142.00	1,209,370.00	1,209,370.00	1,370,141.00	537,498.00	1,209,370.00
Property Taxes	8020-8079		2,125,000.00	1,062,000.00	212,000.00	1,062,000.00	1,062,000.00	3,825,000.00	1,062,000.00	1,062,000.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		990,000.00	495,000.00	99,000.00	495,000.00	495,000.00	1,783,000.00	495,000.00	495,000.00
Other State Revenue	8300-8599		5,111,000.00	2,556,000.00	511,000.00	2,556,000.00	2,556,000.00	9,201,000.00	2,556,000.00	2,556,000.00
Other Local Revenue	8600-8799		3,297,000.00	1,648,000.00	330,000.00	1,648,000.00	1,648,000.00	5,934,000.00	1,648,000.00	1,648,000.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			13,015,188.00	6,443,782.00	2,522,142.00	6,970,370.00	6,970,370.00	22,113,141.00	6,298,498.00	6,970,370.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,271,000.00	2,225,000.00	2,861,000.00	2,861,000.00	2,543,000.00	2,543,000.00	2,225,000.00	2,543,000.00
Classified Salaries	2000-2999		1,819,000.00	3,184,000.00	4,094,000.00	4,094,000.00	3,639,000.00	3,639,000.00	3,184,000.00	3,639,000.00
Employee Benefits	3000-3999		1,543,000.00	2,701,000.00	3,473,000.00	3,473,000.00	3,087,000.00	3,087,000.00	2,701,000.00	3,087,000.00
Books and Supplies	4000-4999		268,000.00	470,000.00	604,000.00	604,000.00	537,000.00	537,000.00	470,000.00	537,000.00
Services	5000-5999		1,362,000.00	2,384,000.00	3,066,000.00	3,066,000.00	2,725,000.00	2,725,000.00	2,384,000.00	2,725,000.00
Capital Outlay	6000-6999		192,000.00	336,000.00	432,000.00	432,000.00	384,000.00	384,000.00	336,000.00	384,000.00
Other Outgo	7000-7499		(228,000.00)	(398,000.00)	(512,000.00)	(512,000.00)	(455,000.00)	(455,000.00)	(398,000.00)	(455,000.00)
Interfund Transfers Out	7600-7629		32,000.00	56,000.00	72,000.00	72,000.00	64,000.00	64,000.00	56,000.00	64,000.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,259,000.00	10,958,000.00	14,090,000.00	14,090,000.00	12,524,000.00	12,524,000.00	10,958,000.00	12,524,000.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		31,700.00	190,400.00	253,900.00	19,000.00	6,300.00	(6,300.00)	95,200.00	6,300.00
Accounts Receivable	9200-9299		64,400.00	386,200.00	514,900.00	38,600.00	12,900.00	(12,900.00)	193,100.00	12,900.00
Due From Other Funds	9310		3,900.00	23,600.00	31,500.00	2,400.00	800.00	(800.00)	11,800.00	800.00
Stores	9320		3,500.00	21,100.00	28,200.00	2,100.00	700.00	(700.00)	10,600.00	700.00
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	103,500.00	621,300.00	828,500.00	62,100.00	20,700.00	(20,700.00)	310,700.00	20,700.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		2,753,000.00	2,132,000.00	(149,000.00)	652,000.00	(149,000.00)	(143,000.00)	(154,000.00)	(173,000.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	2,753,000.00	2,132,000.00	(149,000.00)	652,000.00	(149,000.00)	(143,000.00)	(154,000.00)	(173,000.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(2,649,500.00)	(1,510,700.00)	977,500.00	(589,900.00)	169,700.00	122,300.00	464,700.00	193,700.00
E. NET INCREASE/DECREASE (B - C + D)			4,106,688.00	(6,024,918.00)	(10,590,358.00)	(7,709,530.00)	(5,383,930.00)	9,711,441.00	(4,194,802.00)	(5,359,930.00)
F. ENDING CASH (A + E)			34,875,971.35	28,851,053.35	18,260,695.35	10,551,165.35	5,167,235.35	14,878,676.35	10,683,874.35	5,323,944.35
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		5,323,944.35	5,582,517.35	13,737,317.35	13,301,890.35				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	671,873.00	1,380,500.00	671,873.00	1,432,338.00	200,000.00		13,437,445.00	13,437,445.00
Property Taxes	8020-8079	1,912,000.00	3,825,000.00	1,062,000.00	2,977,656.00			21,248,656.00	21,248,656.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	891,000.00	1,783,000.00	495,000.00	5,387,313.00	4,000,000.00		17,903,313.00	17,903,313.00
Other State Revenue	8300-8599	4,600,000.00	9,201,000.00	2,556,000.00	9,654,266.00	2,000,000.00		55,614,266.00	55,614,266.00
Other Local Revenue	8600-8799	2,967,000.00	5,934,000.00	1,648,000.00	10,616,824.00	5,000,000.00		43,966,824.00	43,966,824.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		11,041,873.00	22,123,500.00	6,432,873.00	30,068,397.00	11,200,000.00	0.00	152,170,504.00	152,170,504.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,225,000.00	2,861,000.00	1,271,000.00	6,357,263.00	0.00		31,786,263.00	31,786,263.00
Classified Salaries	2000-2999	3,184,000.00	4,094,000.00	1,819,000.00	9,095,065.00			45,484,065.00	45,484,065.00
Employee Benefits	3000-3999	2,701,000.00	3,473,000.00	1,543,000.00	7,716,085.00			38,585,085.00	38,585,085.00
Books and Supplies	4000-4999	470,000.00	604,000.00	268,000.00	1,340,912.00			6,709,912.00	6,709,912.00
Services	5000-5999	2,384,000.00	3,066,000.00	1,362,000.00	6,813,274.00			34,062,274.00	34,062,274.00
Capital Outlay	6000-6999	336,000.00	432,000.00	192,000.00	955,927.00			4,795,927.00	4,795,927.00
Other Outgo	7000-7499	(398,000.00)	(512,000.00)	(228,000.00)	(1,139,703.16)			(5,690,703.16)	(5,690,703.16)
Interfund Transfers Out	7600-7629	56,000.00	72,000.00	32,000.00	160,000.00			800,000.00	800,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		10,958,000.00	14,090,000.00	6,259,000.00	31,298,822.84	0.00	0.00	156,532,822.84	156,532,822.84
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	6,300.00	(6,300.00)	6,300.00	31,997.85			634,797.85	
Accounts Receivable	9200-9299	12,900.00	(12,900.00)	12,900.00	64,289.00			1,287,289.00	
Due From Other Funds	9310	800.00	(800.00)	800.00	3,987.84			78,787.84	
Stores	9320	700.00	(700.00)	700.00	3,531.47			70,431.47	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		20,700.00	(20,700.00)	20,700.00	103,806.16	0.00	0.00	2,071,306.16	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(154,000.00)	(142,000.00)	630,000.00	1,621,464.28			6,724,464.28	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(154,000.00)	(142,000.00)	630,000.00	1,621,464.28	0.00	0.00	6,724,464.28	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		174,700.00	121,300.00	(609,300.00)	(1,517,658.12)	0.00	0.00	(4,653,158.12)	
E. NET INCREASE/DECREASE (B - C + D)		258,573.00	8,154,800.00	(435,427.00)	(2,748,083.96)	11,200,000.00	0.00	(9,015,476.96)	(4,362,318.84)
F. ENDING CASH (A + E)		5,582,517.35	13,737,317.35	13,301,890.35	10,553,806.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,753,806.39	

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

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

Public Hearing:

Place: Merced County Office of Education

Date: June 08, 2026

Time: 3:00 PM

Adoption Date: June 15, 2026

Signed:

Clerk/Secretary of the County Board

(Original signature required)

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

Contact person for additional information on the budget reports:

Name: Martin Fregoso

Title: Deputy Superintendent Business Services

Telephone: (209) 381-6725

E-mail: mfregoso@mcoe.org

To update our mailing database, please complete the following:

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

Chief Business Official's Name: Martin Fregoso

CBO's Title: Deputy Superintendent Business Services

CBO's Telephone: (209) 381-6725

Criteria and Standards Review Summary

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

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

6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	06/15/2026	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the Superintendent of Public Instruction:

○ This COE is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):

- Total liabilities actuarially determined: $ _____
- Less: Amount of total liabilities reserved in budget: $ _____
- Estimated accrued but unfunded liabilities: $ 0.00

◉ This COE is self-insured for workers' compensation claims through the joint powers agency identified below:

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

○ This COE is not self-insured for workers' compensation claims.

Signature (Original signature required)

	06/15/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Printed Name	Title

For additional information on this certification, please contact:

Martin Fregoso	Deputy Superintendent Business Services
Name	Title
mfregoso@mcoe.org	(209) 381-6725
Email	Telephone

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		55,263.00	2.00%	56,368.00	2.00%	57,495.00
(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	26,626,273.00	2.65%	27,331,784.00	2.55%	28,028,109.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	7,479,709.00	18.48%	8,861,617.00	-27.08%	6,461,617.00
4. Other Local Revenues	8600-8799	15,938,883.00	1.88%	16,238,883.00	1.85%	16,538,883.00
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	(6,305,678.00)	7.93%	(6,805,678.00)	11.02%	(7,555,678.00)
6. Total (Sum lines A1 thru A5c)		43,739,187.00	4.32%	45,626,606.00	-4.72%	43,472,931.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,889,893.00		10,349,574.00
b. Step & Column Adjustment				158,238.00		165,593.00
c. Cost-of-Living Adjustment				301,443.00		315,455.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,889,893.00	4.65%	10,349,574.00	4.65%	10,830,622.00
2. Classified Salaries						
a. Base Salaries				17,016,630.00		17,799,394.00
b. Step & Column Adjustment				272,266.00		284,790.00
c. Cost-of-Living Adjustment				510,498.00		533,981.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,016,630.00	4.60%	17,799,394.00	4.60%	18,618,165.00
3. Employee Benefits	3000-3999	13,333,252.00	4.45%	13,927,194.00	4.72%	14,584,491.00
4. Books and Supplies	4000-4999	2,787,385.00	-0.40%	2,776,296.00	-9.00%	2,526,296.00
5. Services and Other Operating Expenditures	5000-5999	12,133,796.00	-11.80%	10,702,089.00	-2.34%	10,452,089.00
6. Capital Outlay	6000-6999	2,125,000.00	-54.02%	977,000.00	-25.59%	727,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,884,121.02)	-0.18%	(13,858,947.00)	5.15%	(14,572,114.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	800,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		44,201,834.98	-3.46%	42,672,600.00	1.16%	43,166,549.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(462,647.98)		2,954,006.00		306,382.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,071,871.61		15,609,223.63		18,563,229.63
2. Ending Fund Balance (Sum lines C and D1)		15,609,223.63		18,563,229.63		18,869,611.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	88,598.00		88,598.00		88,598.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	12,307,258.20		15,515,346.63		15,750,550.19
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,130,656.46		2,959,285.00		3,030,463.44
2. Unassigned/Unappropriated	9790	82,710.97		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,609,223.63		18,563,229.63		18,869,611.63
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,130,656.46		2,959,285.00		3,030,463.44
c. Unassigned/Unappropriated	9790	82,710.97		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	19,150,812.77		19,850,813.00		20,550,813.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		22,364,180.20		22,810,098.00		23,581,276.44

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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	8,059,828.00	2.00%	8,221,024.00	2.00%	8,385,444.00
2. Federal Revenues	8100-8299	17,903,313.00	-7.16%	16,621,138.00	0.52%	16,707,989.00
3. Other State Revenues	8300-8599	48,134,557.00	3.12%	49,634,557.00	3.02%	51,134,557.00
4. Other Local Revenues	8600-8799	28,027,941.00	-1.11%	27,715,725.00	0.14%	27,754,681.00
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	6,305,678.00	7.93%	6,805,678.00	11.02%	7,555,678.00
6. Total (Sum lines A1 thru A5c)		108,431,317.00	0.52%	108,998,122.00	2.33%	111,538,349.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,896,370.00		22,903,603.00
b. Step & Column Adjustment				350,342.00		366,458.00
c. Cost-of-Living Adjustment				656,891.00		687,108.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,896,370.00	4.60%	22,903,603.00	4.60%	23,957,169.00
2. Classified Salaries						
a. Base Salaries				28,467,435.00		29,790,601.00
b. Step & Column Adjustment				455,479.00		476,650.00
c. Cost-of-Living Adjustment				867,687.00		908,017.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,467,435.00	4.65%	29,790,601.00	4.65%	31,175,268.00
3. Employee Benefits	3000-3999	25,251,833.00	5.71%	26,693,039.00	4.14%	27,797,986.00
4. Books and Supplies	4000-4999	3,922,527.00	-28.18%	2,817,103.00	2.76%	2,894,855.00
5. Services and Other Operating Expenditures	5000-5999	21,928,478.00	-6.34%	20,538,482.00	2.76%	21,105,344.00
6. Capital Outlay	6000-6999	2,670,927.00	-46.70%	1,423,557.00	35.12%	1,923,557.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	735,205.00	0.34%	737,706.00	-0.46%	734,331.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,458,212.86	13.58%	8,471,392.00	5.15%	8,907,321.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		112,330,987.86	0.93%	113,375,483.00	4.52%	118,495,831.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,899,670.86)		(4,377,361.00)		(6,957,482.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,345,593.69		16,445,922.83		12,068,561.83
2. Ending Fund Balance (Sum lines C and D1)		16,445,922.83		12,068,561.83		5,111,079.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	16,445,922.83		12,068,561.83		5,111,079.83
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,445,922.83		12,068,561.83		5,111,079.83
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		55,263.00	2.00%	56,368.00	2.00%	57,495.00
(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	34,686,101.00	2.50%	35,552,808.00	2.42%	36,413,553.00
2. Federal Revenues	8100-8299	17,903,313.00	-7.16%	16,621,138.00	0.52%	16,707,989.00
3. Other State Revenues	8300-8599	55,614,266.00	5.18%	58,496,174.00	-1.54%	57,596,174.00
4. Other Local Revenues	8600-8799	43,966,824.00	-0.03%	43,954,608.00	0.77%	44,293,564.00
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)		152,170,504.00	1.61%	154,624,728.00	0.25%	155,011,280.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,786,263.00		33,253,177.00
b. Step & Column Adjustment				508,580.00		532,051.00
c. Cost-of-Living Adjustment				958,334.00		1,002,563.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,786,263.00	4.61%	33,253,177.00	4.61%	34,787,791.00
2. Classified Salaries						
a. Base Salaries				45,484,065.00		47,589,995.00
b. Step & Column Adjustment				727,745.00		761,440.00
c. Cost-of-Living Adjustment				1,378,185.00		1,441,998.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,484,065.00	4.63%	47,589,995.00	4.63%	49,793,433.00
3. Employee Benefits	3000-3999	38,585,085.00	5.27%	40,620,233.00	4.34%	42,382,477.00
4. Books and Supplies	4000-4999	6,709,912.00	-16.64%	5,593,399.00	-3.08%	5,421,151.00
5. Services and Other Operating Expenditures	5000-5999	34,062,274.00	-8.28%	31,240,571.00	1.01%	31,557,433.00
6. Capital Outlay	6000-6999	4,795,927.00	-49.95%	2,400,557.00	10.41%	2,650,557.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	735,205.00	0.34%	737,706.00	-0.46%	734,331.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,425,908.16)	-16.16%	(5,387,555.00)	5.15%	(5,664,793.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	800,000.00	-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

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		156,532,822.84	-0.31%	156,048,083.00	3.60%	161,662,380.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,362,318.84)		(1,423,355.00)		(6,651,100.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,417,465.30		32,055,146.46		30,631,791.46
2. Ending Fund Balance (Sum lines C and D1)		32,055,146.46		30,631,791.46		23,980,691.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	88,598.00		88,598.00		88,598.00
b. Restricted	9740	16,445,922.83		12,068,561.83		5,111,079.83
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	12,307,258.20		15,515,346.63		15,750,550.19
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,130,656.46		2,959,285.00		3,030,463.44
2. Unassigned/Unappropriated	9790	82,710.97		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,055,146.46		30,631,791.46		23,980,691.46
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,130,656.46		2,959,285.00		3,030,463.44
c. Unassigned/Unappropriated	9790	82,710.97		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	19,150,812.77		19,850,813.00		20,550,813.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		22,364,180.20		22,810,098.00		23,581,276.44
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.29%		14.62%		14.59%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Merced County SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		34,078,522.00		34,108,522.00		34,138,522.00
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)		156,532,822.84		156,048,083.00		161,662,380.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		156,532,822.84		156,048,083.00		161,662,380.00
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)		156,532,822.84		156,048,083.00		161,662,380.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,130,656.46		3,120,961.66		3,233,247.60
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,671,000.00		2,671,000.00		2,671,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,130,656.46		3,120,961.66		3,233,247.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

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

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	55,263
County Office County Operations Grant ADA Standard Percentage Level:	**2.00%**

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

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

Fiscal Year	County Operations Grant Funded ADA: Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)	55,297.24	55,620.00	N/A	Met
Second Prior Year (2024-25)	55,230.59	55,236.70	N/A	Met
First Prior Year (2025-26)	54,806.17	54,806.17	N/A	Met

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2023-24)	307.27	1,036.78	55,620.00	0.00
Second Prior Year (2024-25)	292.14	1,021.62	55,236.70	0.00
First Prior Year (2025-26)	214.26	950.50	54,806.17	0.00
Historical Average:	271.22	1,002.97	55,220.96	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2026-27) (historical average plus 2%):	**276.65**	**1,023.03**	**56,325.38**	**0.00**
1st Subsequent Year (2027-28) (historical average plus 4%):	**282.07**	**1,043.09**	**57,429.79**	**0.00**
2nd Subsequent Year (2028-29) (historical average plus 6%):	**287.50**	**1,063.14**	**58,534.21**	**0.00**

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

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

Fiscal Year	Average Daily Attendance (Form A, Estimated Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2026-27)	225.00	1,035.17	55,263.00	0.00
1st Subsequent Year (2027-28)	225.00	1,046.85	56,368.00	55,263.00
2nd Subsequent Year (2028-29)	225.00	1,058.66	57,495.00	55,263.00
Status:	Met	Not Met	Met	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected growth in District funded program is above standard.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: At Target

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	13,953,610.00	14,577,063.00	15,023,070.00	15,524,645.00
a2.	Alternative Education Grant	7,276,330.00	7,486,343.00	7,158,628.00	6,949,076.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	21,229,940.00	22,063,406.00	22,181,698.00	22,473,721.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	54,806.17	55,263.00	56,368.00	57,495.00
b.	Prior Year ADA (Funded)		54,806.17	55,263.00	56,368.00
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		456.83	1,105.00	1,127.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.83%	2.00%	2.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	13,953,610.00	14,577,063.00	15,023,070.00
b1.	COLA percentage	2.9%	3.3%	3.1%
b2.	COLA amount (proxy for purposes of this criterion)	400,468.61	481,043.08	464,212.86
c.	Total Change (Step 2b2)	400,468.61	481,043.08	464,212.86
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.87%	3.30%	3.09%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	3.70%	5.30%	5.09%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	66.07%	67.73%	69.08%
c.	Weighted Percent change (Step 3a x Step 3b)	2.45%	3.59%	3.52%

III. Alternative Education Grant

Step 1 - Change in Population

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	214.26	225.00	225.00	225.00
b.	Prior Year ADA (Funded)		214.26	225.00	225.00
c.	Difference (Step 1a minus Step 1b)		10.74	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		5.01%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	7,276,330.00	7,486,343.00	7,158,628.00
b1.	COLA percentage (Section II-Step 2b1)	2.87%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)	208,830.67	247,049.32	221,201.61
c.	Total Change (Step 2b2)	208,830.67	247,049.32	221,201.61
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.87%	3.30%	3.09%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	7.88%	3.30%	3.09%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	33.93%	32.27%	30.92%
c.	Weighted Percent change (Step 3a x Step 3b)	2.67%	1.06%	0.96%

IV. Charter Funded County Program

Step 1 - Change in Population

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, line C3f)	0.00	0		
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	5.12%	4.65%	4.47%
	LCFF Revenue Standard (line V-a, plus/minus 1%):	**4.12% to 6.12%**	**3.65% to 5.65%**	**3.47% to 5.47%**

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

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected local property taxes (Form 01, Objects 8021 - 8089)	20,832,016.00	21,248,656.00	21,673,629.00	22,107,102.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

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

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

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	33,576,530.00	34,686,101.00	35,552,808.00	36,413,553.00
	County Office's Projected Change in LCFF Revenue:		3.30%	2.50%	2.42%
	Standard:		**4.12% to 6.12%**	**3.65% to 5.65%**	**3.47% to 5.47%**
	Status:		Not Met	Not Met	Not Met

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

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation (required if NOT met)	The change in 26/27 LCFF is due to offset by ADA and DA funding.

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	3.30%	2.50%	2.42%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**-1.70% to 8.30%**	**-2.50% to 7.50%**	**-2.58% to 7.42%**

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	106,846,640.00		
Budget Year (2026-27)	115,855,413.00	8.43%	Not Met
1st Subsequent Year (2027-28)	121,463,405.00	4.84%	Met
2nd Subsequent Year (2028-29)	126,963,701.00	4.53%	Met

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

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

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

Explanation:
(required if NOT met)

25/26 includes salary savings from unfilled positions and 26/27 budget includes settled CBAs.

4. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	3.30%	2.50%	2.42%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-6.70% to 13.30%**	**-7.50% to 12.50%**	**-7.58% to 12.42%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.70% to 8.30%	-2.50% to 7.50%	-2.58% to 7.42%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	16,712,298.00		
Budget Year (2026-27)	17,903,313.00	7.13%	No
1st Subsequent Year (2027-28)	16,621,138.00	-7.16%	Yes
2nd Subsequent Year (2028-29)	16,707,989.00	0.52%	No

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

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	45,834,465.00		
Budget Year (2026-27)	55,614,266.00	21.34%	Yes
1st Subsequent Year (2027-28)	58,496,174.00	5.18%	No
2nd Subsequent Year (2028-29)	57,596,174.00	-1.54%	No

Explanation: (required if Yes) Special Education resource revenue increase of $8.9M due to change in funding model in 26/27.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	40,599,938.00		
Budget Year (2026-27)	43,966,824.00	8.29%	No
1st Subsequent Year (2027-28)	43,954,608.00	-0.03%	No
2nd Subsequent Year (2028-29)	44,293,564.00	0.77%	No

Explanation: (required if Yes)

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

First Prior Year (2025-26)	6,750,854.57		
Budget Year (2026-27)	6,709,912.00	-0.61%	No
1st Subsequent Year (2027-28)	5,593,399.00	-16.64%	Yes
2nd Subsequent Year (2028-29)	5,421,151.00	-3.08%	Yes

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

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

First Prior Year (2025-26)	33,488,738.04		
Budget Year (2026-27)	34,062,274.00	1.71%	No
1st Subsequent Year (2027-28)	31,240,571.00	-8.28%	Yes
2nd Subsequent Year (2028-29)	31,557,433.00	1.01%	No

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

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	103,146,701.00		
Budget Year (2026-27)	117,484,403.00	13.90%	Not Met
1st Subsequent Year (2027-28)	119,071,920.00	1.35%	Met
2nd Subsequent Year (2028-29)	118,597,727.00	-0.40%	Met

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

First Prior Year (2025-26)	40,239,592.61		
Budget Year (2026-27)	40,772,186.00	1.32%	Met
1st Subsequent Year (2027-28)	36,833,970.00	-9.66%	Not Met
2nd Subsequent Year (2028-29)	36,978,584.00	0.39%	Met

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

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

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

Explanation: Federal Revenue (linked from 4B if NOT met)
Adjusted Federal Revenues for one-time funds.

Explanation: Other State Revenue (linked from 4B if NOT met)	Special Education resource revenue increase of $8.9M due to change in funding model in 26/27.
Explanation: Other Local Revenue (linked from 4B if NOT met)	

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

Explanation: Books and Supplies (linked from 4B if NOT met)	Books and supplies were reduced by one time expenditures and realigned with program needs.
Explanation: Services and Other Exps (linked from 4B if NOT met)	Services and other operating expenditures were reduced by one time expenditures and realigned with program needs.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	44,201,834.98	1,326,055.05	1,788,225.00	Met

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

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

	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	19,652,713.33	21,433,887.67	18,450,812.77
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	3,017,911.51
	d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	19,652,713.33	21,433,887.67	21,468,724.28
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	122,139,793.29	142,190,019.85	149,524,091.85
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	35,172,325.50	34,031,043.26	34,051,648.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	157,312,118.79	176,221,063.11	183,575,739.85
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	12.50%	12.20%	11.70%
	County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.20%**	**4.10%**	**3.90%**

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	6,476,447.12	30,887,726.71	N/A	Met
Second Prior Year (2024-25)	2,406,766.71	42,894,597.36	N/A	Met
First Prior Year (2025-26)	(5,951,645.79)	43,382,789.79	13.72%	Not Met
Budget Year (2026-27) (Information only)	(462,647.98)	44,201,834.98		

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

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

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

Explanation: (required if NOT met)

Projecting of spending down one-time funds.

7. CRITERION: Fund and Cash Balances

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

Percentage Level [1]	County Office Total Expenditures and Other Financing Uses [2]	
1.7%	0	to $7,913,999
1.3%	$7,914,000	to $19,788,999
1.0%	$19,789,000	to $89,047,000
0.7%	$89,047,001	and over

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	156,532,822.84
County Office's Fund Balance Standard Percentage Level:	**0.70%**

7A-1. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	34,078,522.00	34,108,522.00	34,138,522.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	8,663,276.56	13,140,303.57	N/A	Met
Second Prior Year (2024-25)	14,165,104.14	19,616,750.69	N/A	Met
First Prior Year (2025-26)	16,219,725.96	22,023,517.40	N/A	Met
Budget Year (2026-27) (Information only)	16,071,871.61			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	10,553,806.39	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses[2]:

Percentage Level[3]	County Office Total Expenditures and Other Financing Uses [3]	
5% or $90,000 (greater of)	0	to $7,913,999
4% or $396,000 (greater of)	$7,914,000	to $19,788,999
3% or $792,000 (greater of)	$19,789,000	to $89,047,000
2% or $2,671,000 (greater of)	$89,047,001	and over

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	156,532,822.84	156,048,083.00	161,662,380.00
County Office's Reserve Standard Percentage Level:	**2.00%**	**2.00%**	**2.00%**

8A. Calculating the County Office's Reserve Standard

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	156,532,822.84	156,048,083.00	161,662,380.00
2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	34,078,522.00	34,108,522.00	34,138,522.00
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	156,532,822.84	156,048,083.00	161,662,380.00
4.	Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	3,130,656.46	3,120,961.66	3,233,247.60
6.	Reserve Standard - by Amount (From percentage level chart above)	2,671,000.00	2,671,000.00	2,671,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**3,130,656.46**	**3,120,961.66**	**3,233,247.60**

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

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,130,656.46	2,959,285.00	3,030,463.44
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	82,710.97	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	19,150,812.77	19,850,813.00	20,550,813.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	22,364,180.20	22,810,098.00	23,581,276.44
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	14.29%	14.62%	14.59%
County Office's Reserve Standard (Section 8A, Line 7):	**3,130,656.46**	**3,120,961.66**	**3,233,247.60**
Status:	Met	Met	Met

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

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources? No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(7,222,058.00)			
Budget Year (2026-27)	(6,305,678.00)	(916,380.00)	(12.7%)	Not Met
1st Subsequent Year (2027-28)	(6,805,678.00)	500,000.00	7.9%	Met
2nd Subsequent Year (2028-29)	(7,555,678.00)	750,000.00	11.0%	Not Met
1b. **Transfers In, County School Service Fund ***				
First Prior Year (2025-26)	700,000.00			
Budget Year (2026-27)	0.00	(700,000.00)	(100.0%)	Not Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. **Transfers Out, County School Service Fund ***				
First Prior Year (2025-26)	699,302.00			
Budget Year (2026-27)	800,000.00	100,698.00	14.4%	Not Met
1st Subsequent Year (2027-28)	0.00	(800,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation: (required if NOT met)

In FY 25/26 we projected a transfer in from fund 17 to the general fund for a Merced Scholars contribution.

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

Explanation: (required if NOT met)

We are projecting an increase in contribution in FY 26/27 to Merced Scholars Charter and in FY 27/28 we are projecting $0 contribution to Merced Scholars.

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

Project Information: (required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. [1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation	13	01-0000		5,870,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			1,073,004
Other Long-term Commitments (do not include OPEB):				
TOTAL:				6,943,004

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation	576,028	568,969	571,469	568,094
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	576,028	568,969	571,469	568,094
Has total annual payment increased over prior year (2025-26)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

A prior agreement with management included life-time "capped" health benefits. As of the last actuarial there were approximately 46 individuals who qualified for benefits and about 29 that are lifetime. MCOE also has an agreement with certificated teachers and management which will provide "capped" health benefits for up to five years or Medicare age.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund	Self-Insurance Fund	Government Fund
		0	1,377,780

4.	OPEB Liabilities	
	a. Total OPEB liability	7,535,550.00
	b. OPEB plan(s) fiduciary net position (if applicable)	331,641.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	7,203,909.00
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2025

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	297,476.00	297,476.00	297,476.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	743,889.00	743,889.00	743,889.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	577,379.00	547,465.00	513,217.00
	d. Number of retirees receiving OPEB benefits	46.00	46.00	46.00

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

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

1 Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"

No

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

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	226.00	234.00	234.00	234.00

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: Jul 01, 2026 End Date: Jun 30, 2027

4. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	785,964	793,824	801,762
% change in salary schedule from prior year	3.0%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6. Amount included for any tentative salary schedule increases			

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified (non-management) FTE positions	624.00	630.00	630.00	630.00

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

Negotiations Settled

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

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

4. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6. Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits	**Budget Year** (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	228.00	214.00	214.00	214.00

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
4. Amount included for any tentative salary schedule increases			

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 15, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

Budget, July 1
Estimated Actuals 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Merced County Office of Education **Merced County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8100	($5,297,508.00)

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).