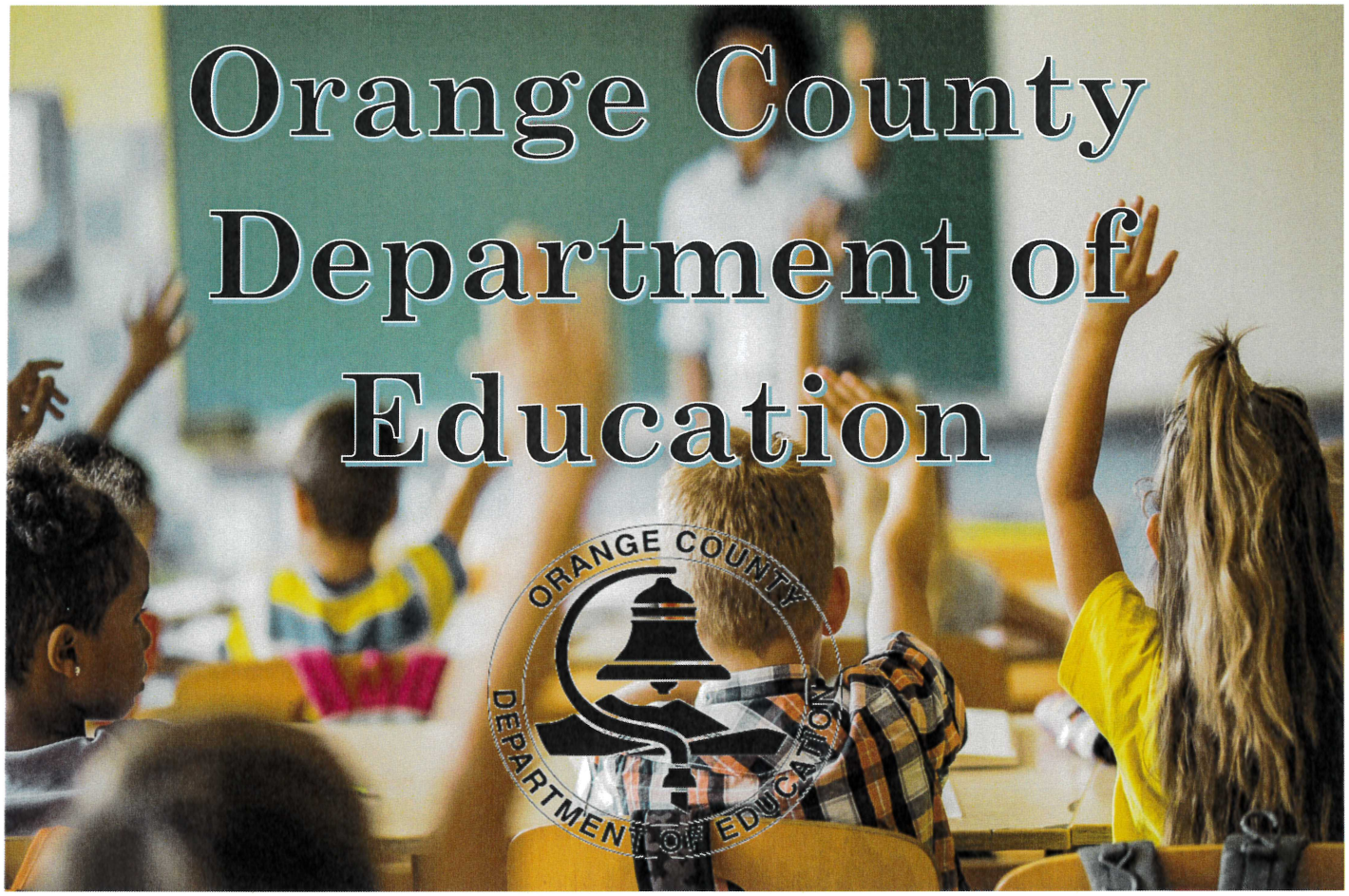


2024-2025 Second Interim Budget

Stefan Bean, Ed.D.
County Superintendent of Schools

Orange County Board of Education

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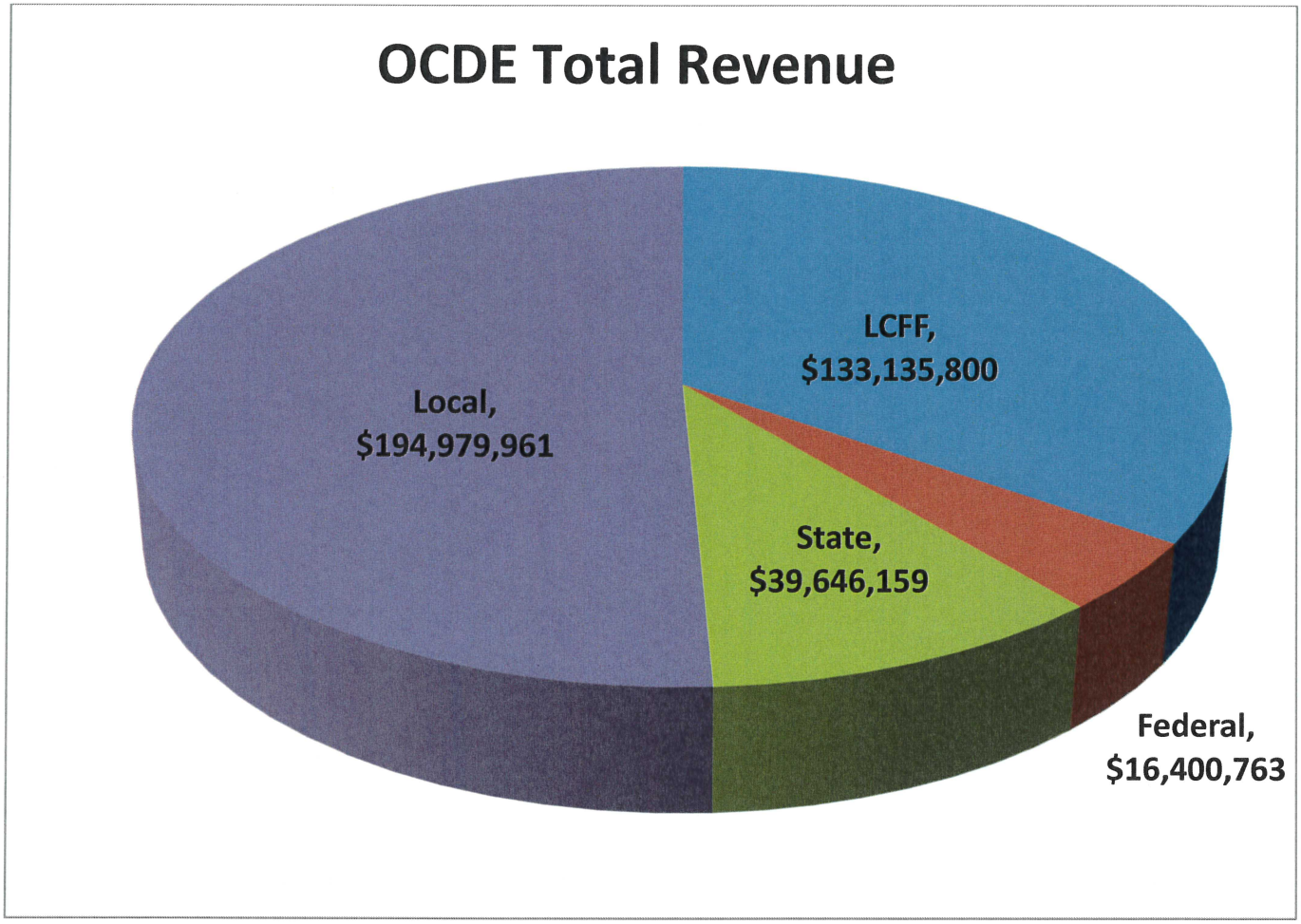
March 5, 2025

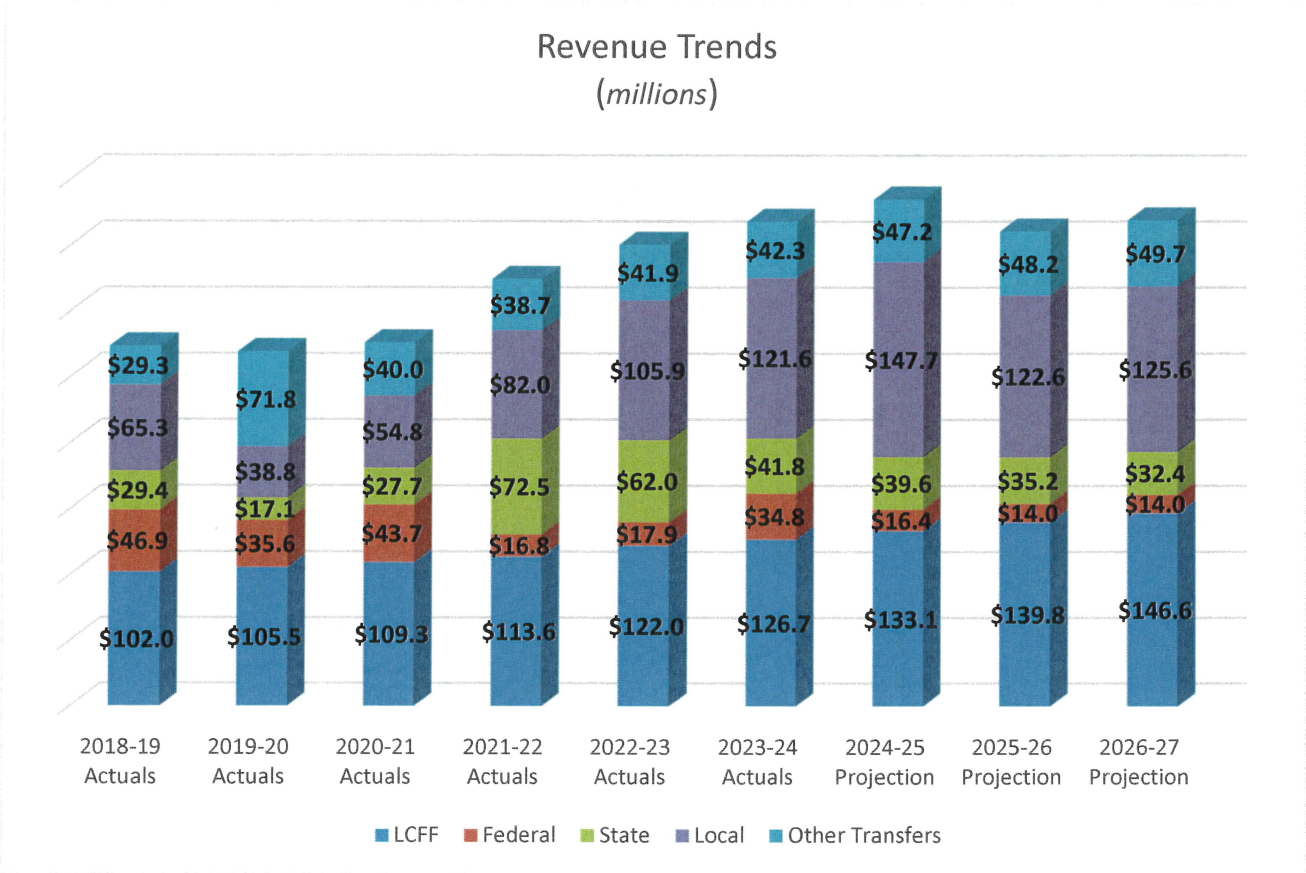
This summary is an overview of the Orange County Department of Education (OCDE) Budget reflecting the goals and priorities of the County Superintendent and the Orange County Board of Education in alignment with the Local Control Accountability Plan (LCAP). The budget is a complex document that is required to follow state accounting guidelines. The budget summary incorporates information from The Governor's January Budget Proposal for 2025-2026, and provides estimates of actual revenue and expenditures for 2024-2025. The Second Interim Budget includes new entitlements, grants and contracts received since budget adoption and is aligned with the Local Control Accountability Plan for 2024-2025, the Expanded Learning Grant approved in May 2021, the American Recovery Plan Act approved on October 6, 2021, the Educator Effectiveness Grant approved on December 8, 2021, and the Transportation Plan approved in March 2023 and updated in March 2024. The LCAP lays out the main objectives for meeting the learning requirements of high need students and also identifies the expenditures required to meet the objectives.

The 2024-2025 General Fund Budgeted Expenditures are $400,680,527. After multiple years of declining enrollment and increasing local property taxes, the budget has reached a stage where we are considered to be funded at minimum state aid. This means that any increases in the LCFF calculation from COLAs may result in increasing funds to the Orange County Courts and not OCDE programs. For 2024-2025, only the Local Control Funding Formula (LCFF) and a few specific programs funded outside the LCFF will receive a cost of living adjustment of 1.07%.

REVENUE

The Total General Fund Revenue Projections are $384,162,683





Local Control Funding Formula (LCFF) is $103,642,689

The Local Control Funding Formula (LCFF) for County Offices incorporates funding for County-wide services to districts and direct funding for students in Juvenile Court Schools, and referrals from Probation or Social Services. The funding accounts for 27% of our total revenue. The LCFF formula for County Offices is separated into two major components.

Projected Funding for 2024-2025 is $42,618,298

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

Projected funding for 2024-2025 is $7,315,402

Pupil Driven Grants: Base funding is received per ADA, plus supplemental and concentration grants for students that are classified as one of the following: English Learners, Foster Youth, or qualify for the Free and Reduced Lunch Program. Our 2024-2025 unduplicated rate is 88.55%.

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

Projected funding for 2024-2025 is $25,900,869

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

Supplemental is 35% of Base grant

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

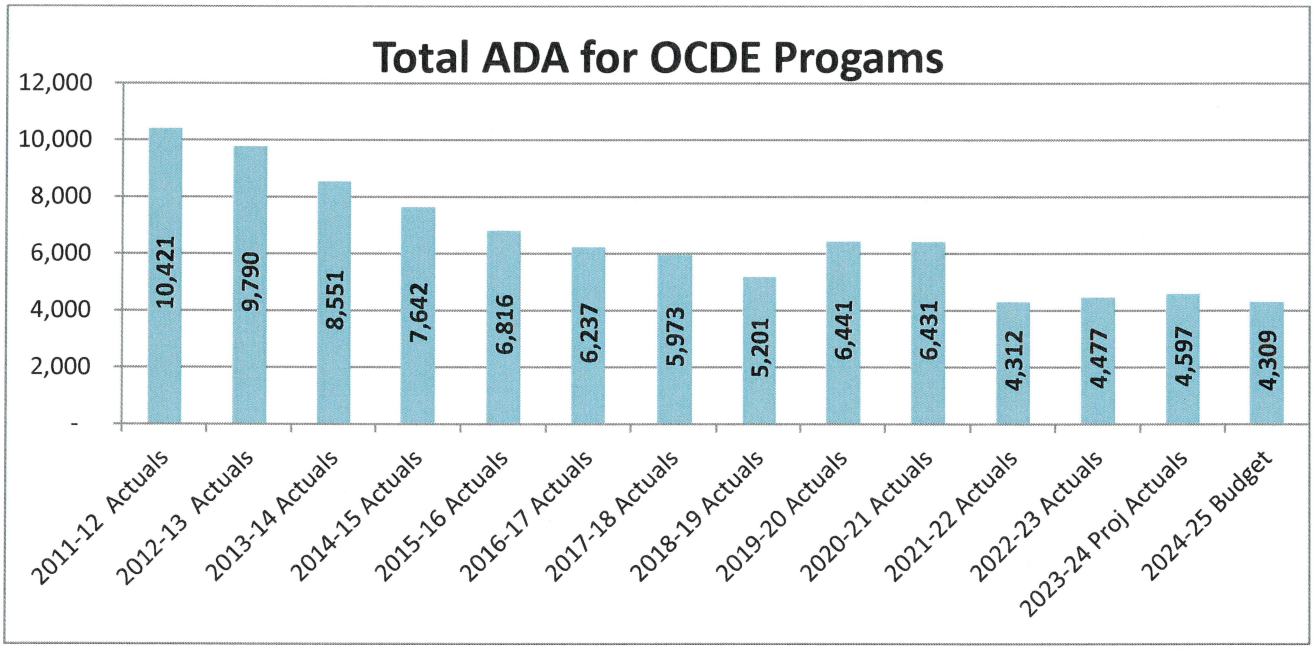
Projected funding for 2024-25 is $45,182,282

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

Both County Offices of Education (COEs) and school districts will receive a 1.07% Cost of Living Adjustment (COLA) for LCFF in 2024-2025, however only specific categorical programs will receive this COLA. Beginning in 2023-2024, COEs are able to utilize the greater of current year ADA, prior year ADA, or the average of the three most recent prior years ADA when calculating LCFF Alternative Education funding. This calculation is consistent with the school district LCFF ADA calculation introduced with the 2022-2023 Enacted State Budget.

Because of our minimum state aid/excess tax status, we will be required to transfer over $21.6 million dollars from our student programs to the Orange County Courts.

Average Daily Attendance for OCDE Programs



OCDE ADA by Program

	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Proj Actuals	2024-25 Budget
Juvenile Court Schools	460	401	475	475	267	321	257	248
Community Schools "C"	1,134	975	1,454	1,347	502	846	1,022	803
Community Schools Secondary 1st Semester	584	284	499	599	45	64	3	6
CHEP and PCHS	908	708	629	630	571	426	367	345
PCHS Secondary 1st Semester "A" &"B"	1253	1233	1,593	1,593	1,300	1,415	1,437	196
Expelled	133	136	179	175	51	50	48	32
County Community "A" &"B"	563	542	635	635	634	502	503	570
County Community "A" &"B" Secondary 1st Semester	426	358	406	406	465	409	507	1,655
College & Career Prep. Charter	142	179	199	199	147	107	109	110
Total For ACCESS	**5,603**	**4,815**	**6,069**	**6,059**	**3,982**	**4,140**	**4,253**	**3,965**
Change from Prior Year	(258)	(788)	1,254	(10)	(2,077)	158	113	(288)
SIS Total	**2,262**	**1,875**	**4,092**	**2,675**	**1,810**	**1,888**	**1,947**	**1,857**
Total Program without SIS	3,341	2,940	1,977	3,384	2,172	2,252	2,306	2,108
Special Schools	370	386	372	372	330	337	344	344
Change from Prior Year	(6)	16	(14)	(0)	(42)	(35)	14	7
Total	5,970	5,201	6,441	6,431	4,312	4,477	4,597	4,309
Difference from prior year	**(267)**	**(769)**	**1,241**	**(11)**	**(2,119)**	**165**	**120**	**(288)**

Average Daily Attendance (ADA)

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

In 2022-2023, we had a slight increase in ADA and we are projecting an additional increase in ADA for 2023-2024 due to program enhancements and improved student engagement. However, in 2024-25, we are anticipating a decline in probation referred students. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and remain in their district of residence. To adjust to the changing environment, we are developing new programs, strengthening partnerships with districts and court agencies, expanding our career technical programs, and providing innovative programs to better serve our students.

Revenue Outside of LCFF

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

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

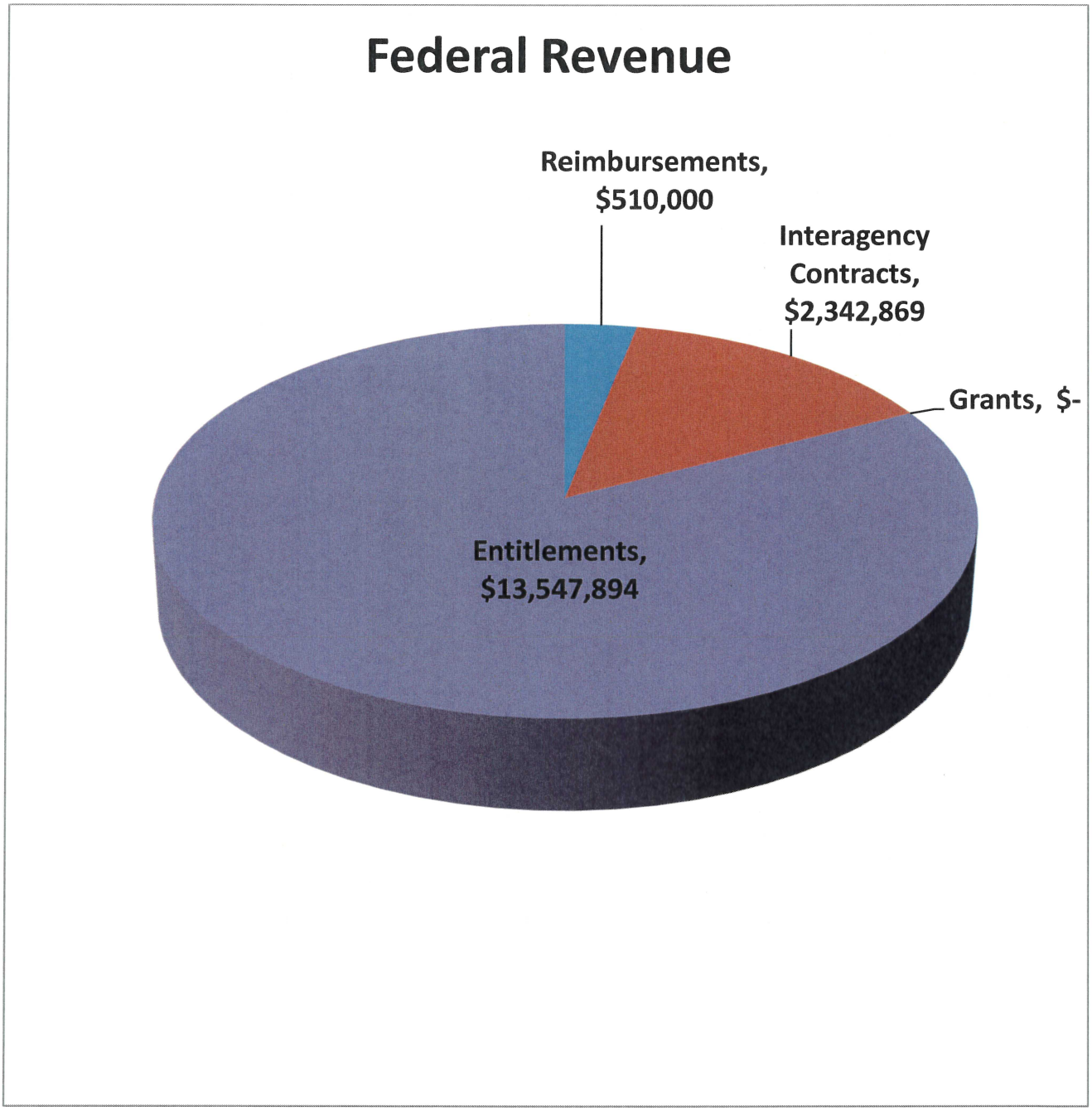
Entitlements: Are funds normally received on a per student basis, and are either part of the State Budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.

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

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

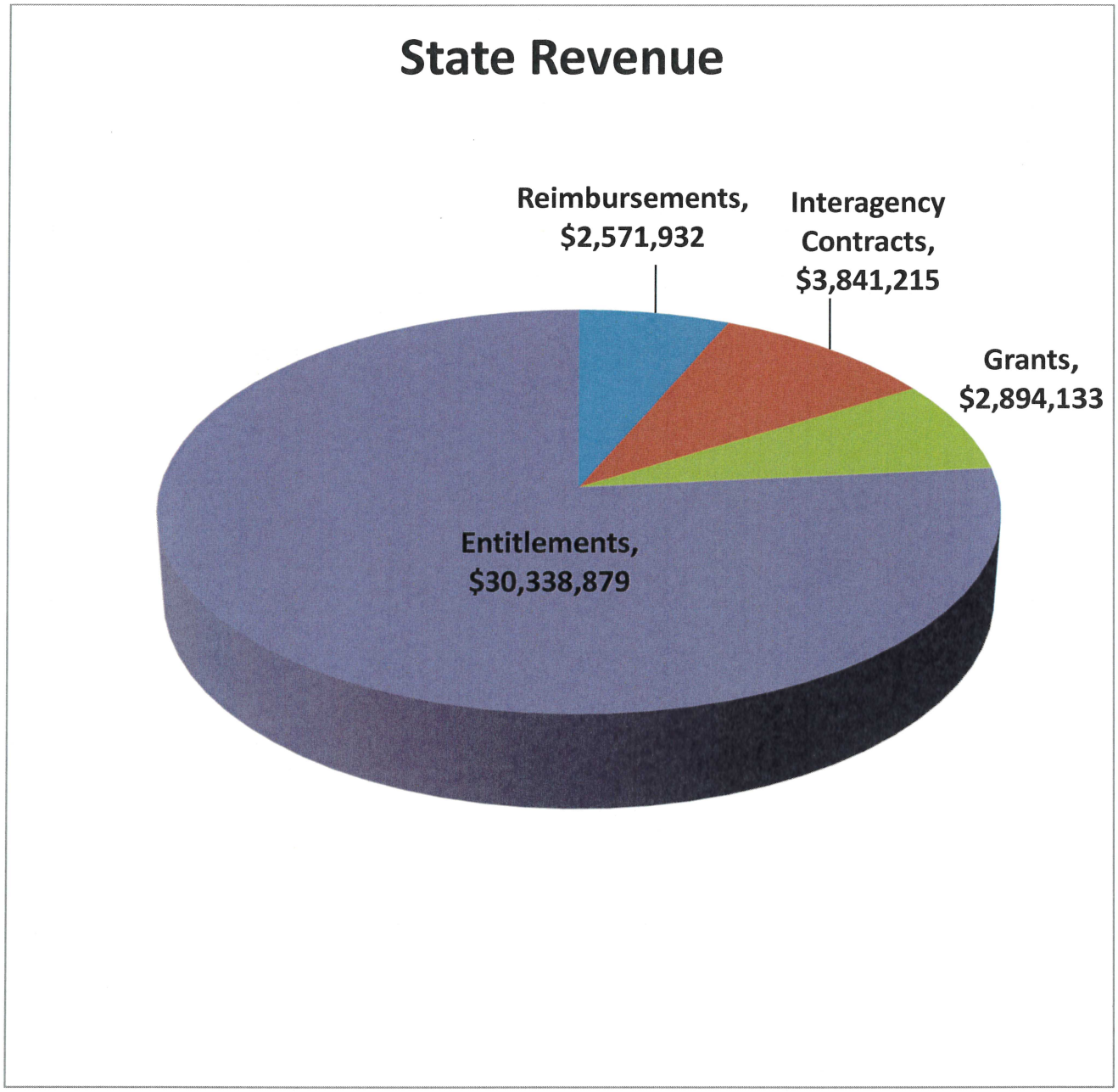
Fee for Services: Most of the fees for services are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, Financial System service fees, and various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

Total Federal Revenue is $16,400,763



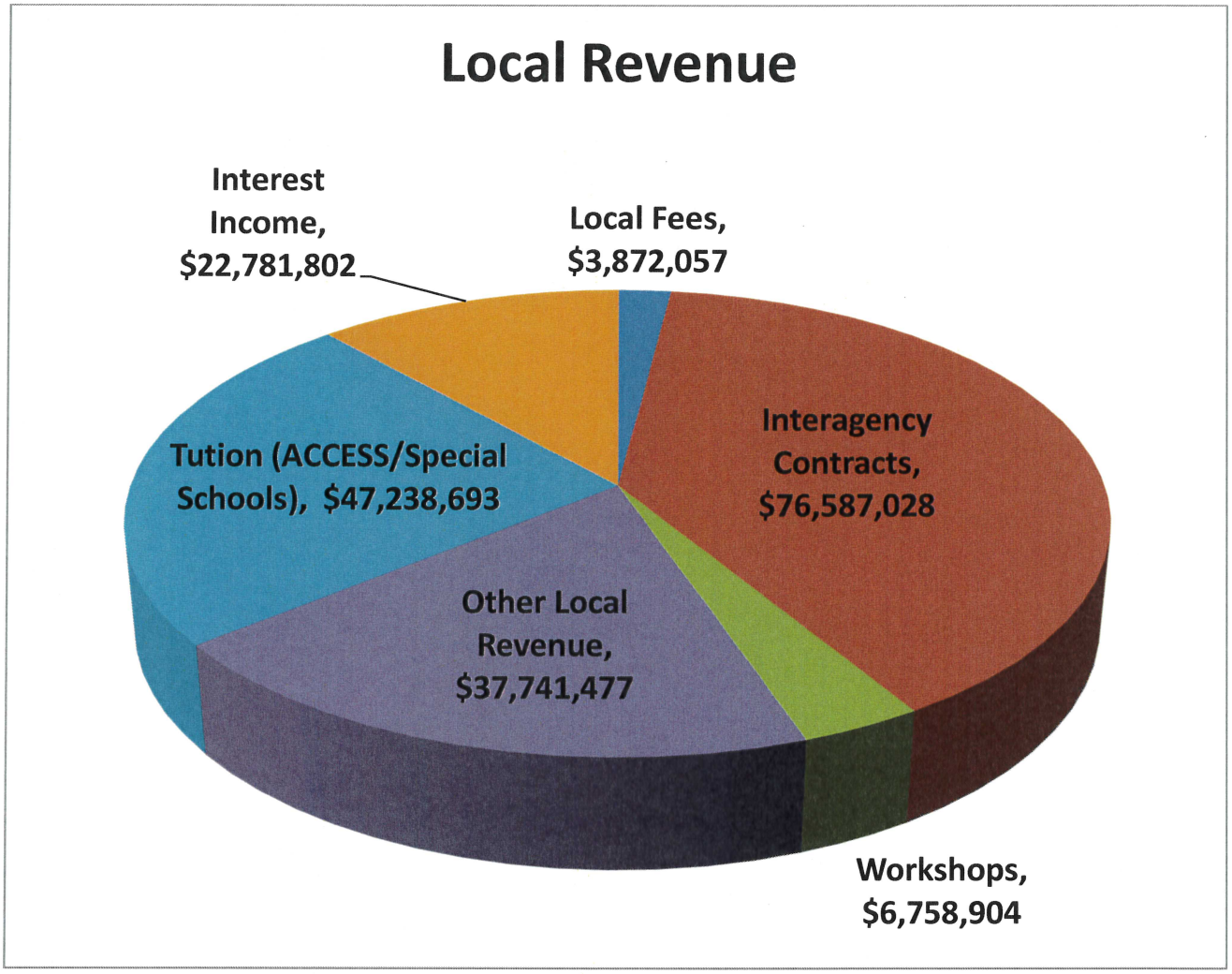
Federal Revenue	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Budget
Entitlements							
American Rescue Plan Homeless Children & Youth II (ARP)						17,277	42,934
American Rescue Plan:Homeless I Program				192,315	298,765	461,596	400,244
CARES Act Coronavirus Relief [CR LLM,GEERI,ESSERI]			7,728,039	1,851,306	-		-
CARES Act Coronavirus Relief [GEER II]				819	282,522		
Comprehensive Schools Security			14,303	132,290	-	(333)	-
CPIN EL Outreach	160,448						
CPIN Migrant Education	12,077						
CPIN Network	202,743						
Dual Language Learning Prof Develop	144,752	764,409	366,056				
Education Innovation & Research			78,619	482,517	1,030,959	900,413	1,024,487
Education of Homeless	276,173	241,491	252,269	276,240	265,458	354,042	304,059
Elementary & Secondary School Relief fund (ESSER II)				4,825,682	5,185,715	645,436	
Elementary & Secondary School Relief fund (ESSER III)				504	96,417	21,756,066	1,519,825
ESSA Sch Improvement	51,130	407,486	782,472	778,382	349,084	791,923	1,088,759
Expanded Learning	94,996	129,390	138,145	138,432	119,183	116,001	135,144
Inclusive Early Learning	29,906	720,239	-				
National Sch Lunch Prog (NSLP) COVID 19 .75 Cent Rate Increase			4,891	63,472	-		
National Sch Lunch Prog (NSLP) Equipment							83,295
OC Threat Assessment				52,092	111,062	328,248	783,940
Perkins Innovation	-	259,219	85,836	56,453	47,428		-
Power of Discovery	52,500	66,918	80,082	72,700	52,818	26,472	80,500
QCC Equitable Learning		213,366					
QRIS Certification	305,052	771,600	618,736				
Quality Counts CA QRIS						555,677	918,174
Special Education	1,548,760	1,602,331	1,475,581	1,673,587	1,531,278	1,506,511	1,614,093
Tile II	46,329	46,469	39,194	38,378	192,597	53,989	62,904
Title I	4,729,492	4,914,631	4,518,797	3,267,569	3,728,612	3,773,137	4,953,493
Title III	134,127	12,913	173,519	226,743	97,356	9,913	88,359
Title IV	427,257	217,650	162,199	-	299,575	292,645	337,335
Title IV Student Support Acad Enrichment		1,074,695					
Workforce Development					1,244,922	691,707	110,349
	2,924,866	**5,222,918**	**16,518,738**	**14,129,481**	**14,933,750**	**32,280,722**	**13,547,894**
Reimbursements							
Child Nutrition	329,611	206,951	175,172	311,180	410,966	544,643	510,000
MAA	36,620,011	22,537,612	24,751,406	39,179	-		-
Medi-Cal ACCESS	36,065	39,559	86,768				
Spec Schools Medi-Cal	625,145	273,186	519,873				
	37,610,832	**23,057,308**	**25,533,219**	**350,359**	**410,966**	**544,643**	**510,000**
Grants							
		-	-		-		-
Contracts							
Interagency Contracts	116,673	1,078,643	1,607,909	2,320,431	2,549,166	1,975,133	2,342,869
	40,652,371	**29,358,868**	**43,659,866**	**16,800,271**	**17,893,882**	**34,800,498**	**16,400,763**
Change from Prior year	13,666,632	(11,293,503)	14,300,998	(26,859,595)	1,093,611	16,906,616	(18,399,735)
	51%	-28%	49%	-62%	7%	94%	-53%

Total State Revenue is $39,646,159



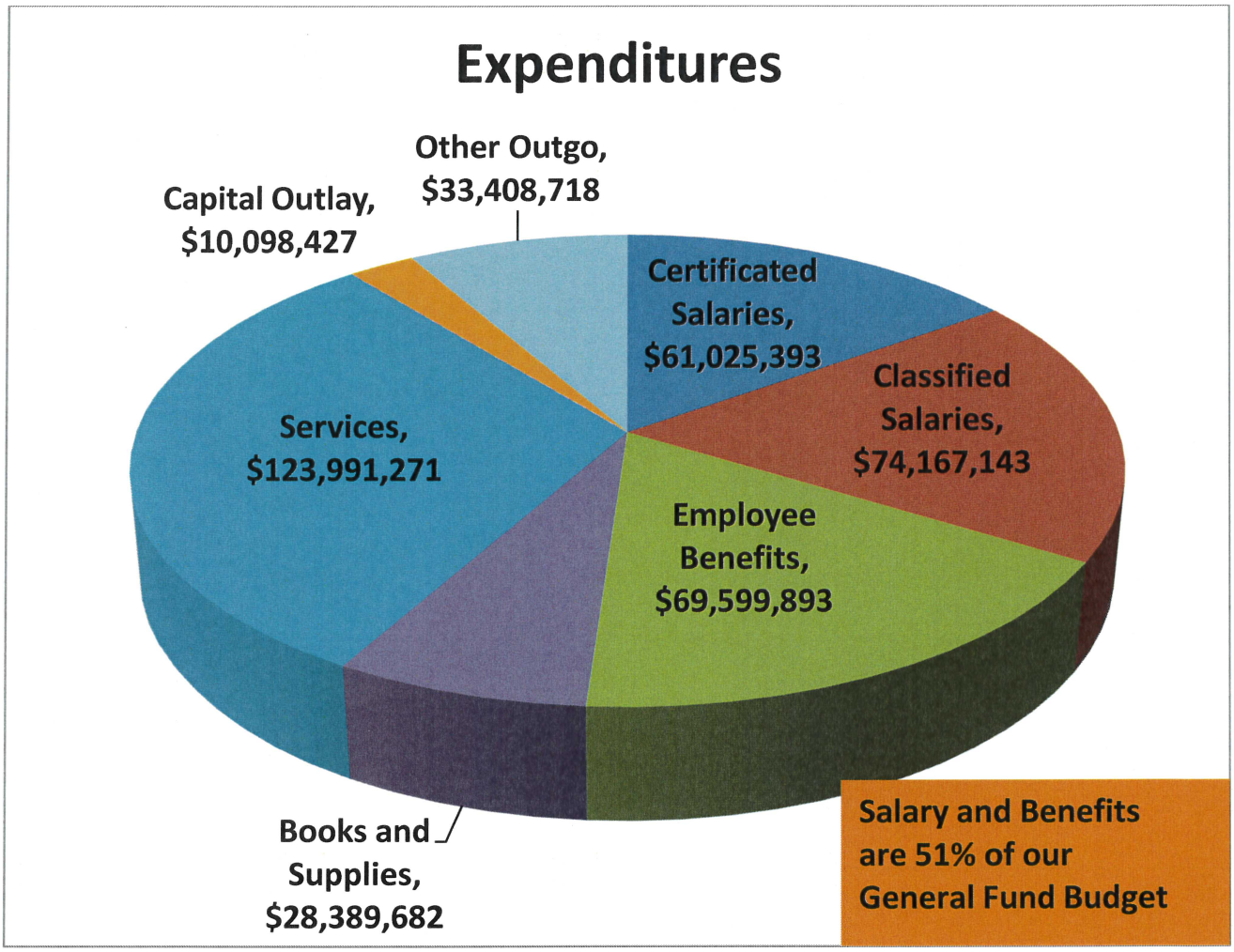
State Revenue	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Budget
Entitlements							
Prior Year Apportionment	259,097	87,997		308,642	(7,459)	12,235	
ACCESS Mental Health	295,717	369,063	364,419	403,198	400,065	341,075	341,168
A-G Completion				539,526	179,842		
Arts & Music					1,392,762	1,293,846	-
Arts & Music Prop 28						390,778	420,095
Ca. Complete Count Census	-	300,770	-				
California Community School Program Planning					630,000	470,000	810,000
CALWorks	61,149	37,091		54,110	76,804	25,228	58,224
CARES Act		-	924,123				
CCI Cal. Career Innovations	28,833						
Classified School Employees	1,240,000	1,239,837	1,208,596	816,982	2,594,249	2,874,926	2,880,000
Classified School Employees Prof Development	128,046		-				
COE Mitigating				17,361,600			
Commission on Teacher Credentialing	19,154	19,154	18,577	18,577	18,577	18,577	18,577
Countywide Foster Youth	896,628	867,812	1,223,903	1,044,041	1,659,692	2,149,181	1,451,587
COVID-19 Response Relief, Expanded Learning Opportunities (ELO)			4,181,342	493,305	-		
COVID-19 Response Relief, In-Person Instruction (IPA)			436,346	319,588	3,273	3,217,547	366,220
CPA California Partnership Academy	145,172	225,781	(4,799)				
Educator Effectiveness				2,077,625	519,407		-
Educator Workforce Investment						471,999	1,646,252
Expanded Learning	169,204	121,789	135,271	128,534	168,403	444,016	352,370
Fairview Development Ctr	7,903	7,903	-				
Golden State Pathways							1,272,364
Health Framework	690,376	2,647,814	1,601,124				
IEEEP Inclusive Early Learning			178,810	188,805	200,803	553,694	875,072
Learning Communities for School Success				272,475	38,925	77,850	
Learning Recovery Emergency					5,386,603	5,419	-
Literacy Coach & Read Sp.					900,000		-
Local Control Funding Formula (LCFF) Equity Multiplier						4,004,130	3,595,775
Lottery	1,136,466	954,121	1,922,190	1,717,729	630,712	1,442,479	1,327,326
Low Performance Students	89,909	91,911	-				
Mandated Costs	1,908,644	787,972	841,868	884,301	751,133	822,072	853,636
Model Curriculum				8,030	10,857,814	534,156	
MTSS	13,500,000		-	27,900,000	18,600,000		-
NOC Early Start	150,252		161,183	200,082	94,992	55,261	55,261
One-Time Special Education Dispute Resolution				85,094	(35,283)	(3,447)	
One-Time Special Education Learning Recovery				382,923	(175,981)		
Power of Discovery	54,603	26,619	32,010	34,319	24,426	26,306	34,500
Reversing Opiod Overdose						228,308	-
Safe Schools for All				400,000	-		
SB 117 COVID-19 Funding		118,367					
School communication Interoperability			4,124	157,732	-		
Special Ed Pass Through			13,979	13,979			
Special Schools Mental Health	24,398	24,686	24,375	24,785	26,671	31,118	31,118
STRS on Behalf	4,560,175	6,052,748	5,948,534	6,850,272	5,528,817	4,284,613	4,528,680
Student Support & Enrichment Block Grant						4,747,020	4,747,020
Tobacco Use Prevention	963,982	1,487,425	3,223,100	3,167,006	3,226,056	3,538,788	4,397,832
Unemployment Insurance	188,060	187,425	174,422	176,597	180,528	185,210	190,702
Various	9,286	6,201	8,167	91,293	20,527	7,222	85,100
Total Entitlements	**26,527,054**	**15,662,487**	**22,621,663**	**66,121,150**	**53,892,359**	**32,249,608**	**30,338,879**
Reimbursements	27,844	17,927	16,102	66,856	300,600	2,560,189	2,571,932
Grants							
Career Pathways	-		-				
CTE Incentive	2,481,202	1,402,817	399,405	1,260,761	1,543,621	1,568,603	2,894,133
Total Grants	**2,481,202**	**1,402,817**	**399,405**	**1,260,761**	**1,543,621**	**1,568,603**	**2,894,133**
Contract							
CalHope				64,773	-		-
Direct Support Professional			146,326	722,236	765,688	813,900	805,156
Dual Language Learner				100,589			
Foster Youth Techinical Assistance	407,245	-	-		-		
K-12 Pathway Coordinator			117,500	128,500	130,000	169,000	169,000
K-12 Strong Workforce			3,768,396	3,718,631	5,327,040	4,476,100	2,867,059
Reset Toolbox			89,195	1,167			
Social Emotional Learning Community of Practice			260,421	337,079			
Suicide Prevention			70,886				
	407,245	-	**4,452,724**	**5,072,976**	**6,222,729**	**5,459,000**	**3,841,215**
Total State	**29,443,345**	**17,083,230**	**27,489,894**	**72,521,743**	**61,959,308**	**41,837,400**	**39,646,159**
Change from Prior year	11,579,187	(12,360,115)	10,406,664	45,031,849	(10,562,434)	(20,121,908)	(2,191,241)
	65%	-42%	61%	164%	-15%	-32%	-5%

Total Local Revenue is $194,979,961



Local Revenue	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Budget
Local Revenue							
Redevelopment	2,999,856	3,355,800	3,700,168	4,316,401	4,170,892	4,415,251	3,336,713
Sale of Publications	304,131	206,778	195,374	242,802	284,310	359,541	360,664
Food Sales	352,932	202,486	28,275	112,834	192,921	160,732	165,000
Leases and Rentals	4,776				1,783		-
Other Sales			(2,500)		1,067	9,628	9,680
Total Local	**3,661,695**	**3,765,064**	**3,921,317**	**4,672,037**	**4,650,973**	**4,945,152**	**3,872,057**
Interest	3,895,426	4,413,963	2,098,504	(4,633,858)	12,576,542	20,793,691	22,781,802
Interagency Fees and Contracts							
ACCESS Fees	298,197	391,560					
Audiologist SELPA	273,327	289,467	246,391	258,114	328,452	317,345	69,126
Bi-Tech Fees	3,117,013	3,049,022	3,147,934	3,130,000	3,664,375	4,077,050	4,475,375
CAL Works HVP Home Visits			204,524	148,671	153,130		-
CALHOPE Various					602,727	691,251	759,121
California Apprenticeship Initiative						202,572	1,277,388
California Guidance Initiative							58,829
California Mathematics Science & Computer Scienc (Cal-MSCS) Professional Learning							179,219
CCSPP Regional Tech Asst.					41,132	440,793	1,187,933
Comp Literacy School Development						653,830	377,945
Courier JPA	230,000	190,000	210,000	215,000	215,000	215,000	301,000
CTE Incentive	146,137			744,168			
Dept of Justice Tabacco	-	35,927	137,397	144,704	65,022		-
Education Services Income	1,404,732	1,078,382	668,507		176,650	172,750	173,000
Education Support Dependent	-						
Education Workforce Investment			66,110	53,558	249,658	160	13,840
Environmental Field	831,505	707,885	262,624		919,254	1,111,467	700,000
Fairview Development			102,550	81,493	-		-
HCA After Hours Nurse			800,000	707,400	(314)		
Imagining Services	97,731	113,517	93,500	76,140	100,813	126,209	126,209
IMPACT	1,895,395	3,194,384	1,359,994	1,147,340	1,449,911	560,990	636,876
IT Services	145,715	193,578	366,856	391,280	388,870	374,775	338,638
K-12 Pathways	-	70,000					
K-12 School Based Mental Health			499,951	483,120	538,964	539,441	544,754
k-12 Strong Workforce	136,675	9,073,170					
Medical Administrative Activities (MAA)	52,499	65,428	77,155	88,013	161,645	65,067	69,681
Mental Health Services			1,125,000	1,500,000	2,033,993	1,466,810	547,724
NOC SELPA Itinerant Services	2,050,633	1,931,119	1,984,857	1,994,022	2,174,394	2,213,621	2,539,898
Nutrition Education	93,815	54,977	10,471				
Preschool Glad	87,952	39,329	18,548		-		
Project Glad	333,880	79,249	-		1,436		-
Project Sunshine					800,000	1,275,125	1,530,000
Safety of Students	831,078						
School Based Stress Mgt	155,001	155,000					
School Based Suppplemntal	242,553						
School Linked Partnerships & Capacity							23,033,583
SMARRTS	540,765	350,172	(0)				
Special Ed Infant	515,780	691,630	484,930	312,814	341,218	443,975	377,722
Special Ed JPA	45,442	44,732			39,698		
Special Schools Billing	25,825,162	27,038,796	26,282,904	27,497,810	28,604,380	29,942,215	33,702,827
Stuart Foundation	933	128,942					
Transportation	3,185,060	3,795,818	2,478,225	4,134,846	4,963,700	2,648,041	3,499,602
Violence Prevention	191,111	146,395	175,025	168,182	214,536		
Violence Prevention Admin	228,340	201,321	225,586	132,704	129,743		
Violence Prevention Evaluation	152,374	151,098	152,687	156,164	160,098		
VPE Health Care Agency	391,560	306,834	350,115	424,548	591,326		
VPE Restorative Practice	238,266	112,070	135,789	144,674	196,974		
VPE Threat Assessment	253,288	222,649	280,024	293,361			
Various	239,919	167,052	259,821	387,953	1,036,294	710,088	66,738
Total Interagency	**44,231,838**	**54,069,505**	**42,207,475**	**44,816,079**	**50,343,076**	**48,248,575**	**76,587,028**
Registrations for Workshops	4,469,921	3,598,823	2,225,592	4,221,829	5,035,032	7,092,682	6,758,904
Medical Administrative Activities (MAA)			255,723	28,114,493	22,882,330	17,550,783	21,465,745
Medi-Cal ACCESS				383,695	49,125	118,049	40,000
Spec Schools Medi-Cal				472,750	1,022,489	4,354,005	2,000,000
Other Local Revenue	5,076,162	4,909,035	4,137,398	3,989,899	9,388,378	18,617,255	14,235,732
	9,546,083	**8,507,858**	**6,618,713**	**37,182,668**	**38,377,354**	**47,732,774**	**44,500,381**
Total all 8600 Object Codes	**61,335,042**	**70,756,390**	**54,846,009**	**82,036,926**	**105,947,945**	**121,720,192**	**147,741,268**
Tuition							
ACCESS	28,853,744	35,415,141	35,438,488	34,264,017	36,584,643	36,518,047	40,408,041
Charter School Admin Fee	399,597	467,811	654,152	811,850	1,008,079	1,314,839	1,472,659
Special Schools	3,914,894	3,954,877	3,901,627	3,580,407	4,272,227	4,842,700	4,774,242
Other	16,351	15,976	18,705	19,441	21,211	11,174	583,751
Total all 8700 Object Codes	**33,184,586**	**39,853,805**	**40,012,972**	**38,675,717**	**41,886,160**	**42,686,761**	**47,238,693**
Total All Local Revenue	**94,519,628**	**110,610,195**	**94,858,981**	**120,712,643**	**147,834,106**	**164,406,953**	**194,979,961**
Change from Prior year	6,255,235	16,090,567	(15,751,214)	25,853,662	27,121,463	16,572,847	30,573,008
	7%	17%	-14%	27%	22%	11%	19%

Salary and benefits are 51% of the general budget. OCDE has 1,521 employees, 1,265 regular employees and 256 short term and substitute positions.



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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Certificated Salaries	48,838,222	50,198,007	51,554,629	55,824,774	61,025,393	63,688,689	67,392,154
Classified Salaries	55,819,243	57,829,647	63,031,112	66,004,042	74,167,143	76,355,425	79,652,175
Employee Benefits	52,919,852	56,005,568	58,606,044	61,185,506	69,599,893	70,067,884	72,238,802
Total Salary and Benefits	**157,577,317**	**164,033,222**	**173,191,785**	**183,014,322**	**204,792,429**	**210,111,998**	**219,283,131**
Total Regular Employees	1145	1160	1195	1221	1265		

AB1200 guidelines require us to project revenue and expenditures for the current and two subsequent years. The chart above is an excerpt from the budget document that shows our projections for salaries and benefits. This is an important budget item as it represents 51% of our budget.

Salaries in 2024-2025 reflect the savings from retirements and reductions through attrition. Negotiations with bargaining groups are settled, and employee health and welfare benefit and salary increases are included for all staff. The State Teachers Retirement System (STRS) employers' rates remained at 19.1% for 2024-2025. The Public Employees Retirement System (PERS) increased employer rates from 26.68% to 27.05% in 2024-2025 and are forecasted to increase to 27.40% in 2025-2026 and 27.5% in 2026-2027.

Salaries

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

Certificated Positions		
Teacher's Salaries	$	32,454,648
Pupil Support Salaries		5,100,277
Supervisors' and Adminsitrators' Salaries		20,453,628
Other Certificated Salaries		3,016,840
Total Certificated Salaries	$	61,025,393
Classified Positions		
Instructional Salaries	$	15,099,461
Support Salaries		3,195,334
Supervisor's and Administrator's Salaries		36,427,817
Clerical, Technical, Office Salaries		19,279,365
Other Classified Salaries		165,166
Total Classified Salaries	$	74,167,143

Benefits

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

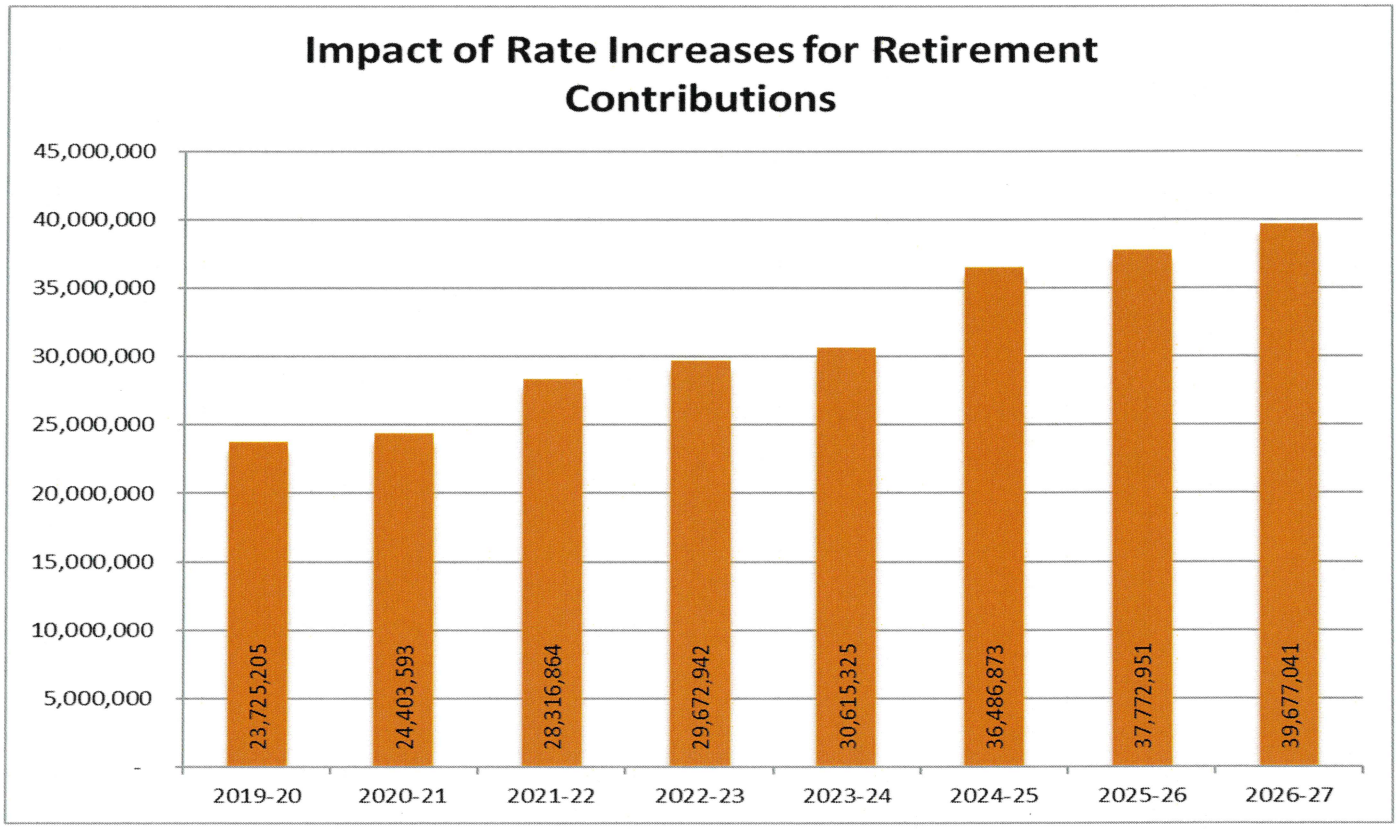
Benefits		
State Teachers' Retirement (STRS)	$	16,256,848
Public Employers' Retirement (PERS)		20,230,025
Medicare/PARS		2,209,609
Health & Welfare		27,058,700
Unemployment		69,996
Workers' Compensation		2,789,091
Other Benefits		985,624
Total Employee Benefits	$	69,599,893

Salaries and Benefits Projection Summary

Salaries: Negotiations have been settled and included for both bargaining groups, OCSEA and CSEA. The certificated bargaining group (OCSEA) received a 1% on-going increase and a 1% one-time increase. The classified bargaining group (CSEA) received a 2% on-going increase.

Medical Benefits: Negotiations for our health plans are completed. We agreed to pay 100% of the increase in medical costs for both the certificated and classified bargaining groups. Additionally, for OCSEA, we agreed to increase employer paid contributions to health plans in alignment with contributions paid by CSEA members and management. We continue to meet with our Health Benefits Review Committee regularly and analyze utilization of our plans.

Retirement Benefits: STRS employer rates stayed at 19.1% for 2024-2025 and the PERS employer rates increased from 26.68% to 27.05 %. The PERS employer rate is anticipated to continue increasing in future years.



Books and Supplies

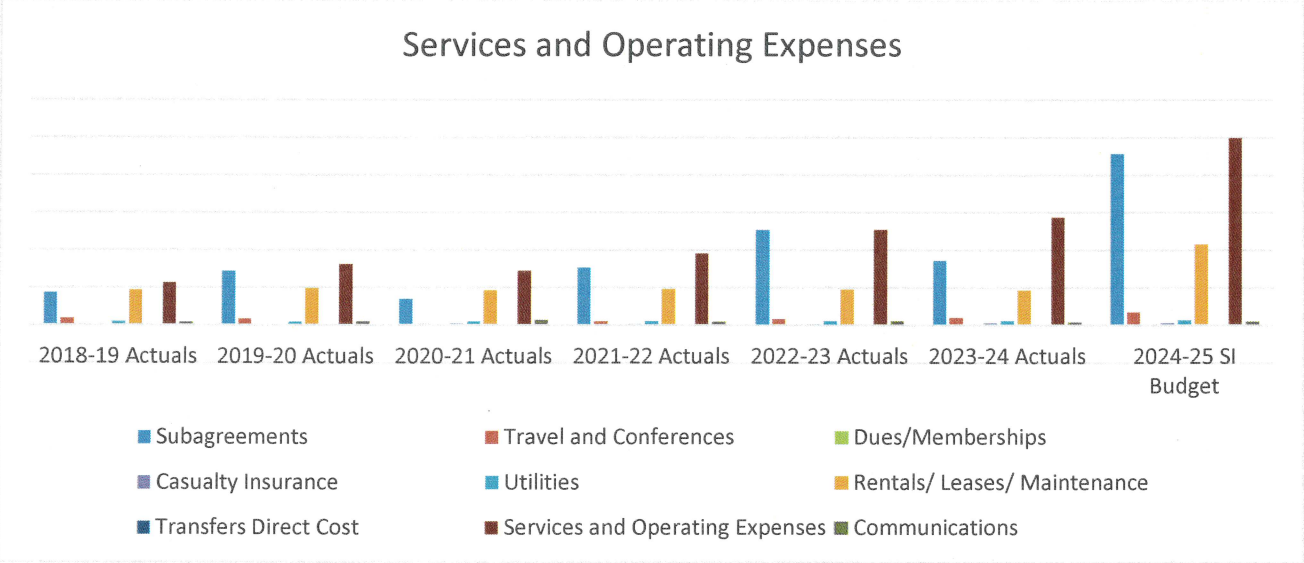
Expenditures in this category are specific to books, supplies, and non-capitalized equipment (equipment under $5,000)

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Textbooks/Inst. Materials	192,688	404,745	303,759	1,147,860	837,952	846,041	854,292
General Supplies	6,175,296	6,196,696	7,691,718	11,912,006	24,054,768	14,444,996	13,726,638
Equipment	1,572,288	999,824	808,446	1,561,308	3,496,962	2,628,804	2,500,398
Total	7,940,271	7,601,265	8,803,922	14,621,174	28,389,682	17,919,841	17,081,328

Incorporated in the Materials and Supplies category is a holding account of $905,188 that has not been allocated yet.

Book and Supplies Summary Projections

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



Sub-Agreements: $45,736,073

These are contracts with other agencies for services they provide on our behalf. School Linked Partnership and Capacity is $16,131,866, Multi-Tier System of Support (MTSS) is $11,280,341, transportation services is $7,381,125, Student Behavior Health Incentive is $4,058,358, Education Workforce Investment is $3,474,710, TUPE is $1,787,558, K-12 Strong Workforce is $1,305,000, and $2,630,756 is for various programs.

Travel and Conference: $3,474,710

All travel is required to follow OCDE guidelines and procedures. We have budgeted for staff development activities, most notably in ACCESS and Special Education in

accordance with the LCAP guidelines. Major object codes for travel and mileage are below:

Object Code 5210 is for local travel, conferences and mileage. As a county-wide agency, we pay mileage to employees who travel between worksites, which is budgeted at $572,765 for 2024-2025. Travel and parking for local conferences for staff development opportunities are included in this budget category.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay. We have budgeted $1,442,922 for 2024-2025. Many of our programs include statewide collaboration, which usually requires monthly meetings in Sacramento.

Object Code 5230 is for registrations for conferences and workshops. We continue to support staff development opportunities via virtual conferences when possible. We have budgeted $1,459,023 for 2024-2025.

Dues and Memberships: $269,030

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

Pupil Insurance: $637,000

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

Utilities: $1,418,729

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

Rentals and Leases: $21,587,962

- The cost of leasing our school sites is budgeted at $7,966,586. This category also includes equipment maintenance agreements for all of our sites.

Transfers of Direct Costs: ($123,764)

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

Professional Services: $49,882,516

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

Orange County Department of Education Legal Fees

Programs	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Second Interim Budget
Student Programs	4,519	26,837	24,200	96,132	9,638	-	223,000
General Administration	43,032	4,931	4,206	2,629	49,237	43,920	588,355
Project Glad					17,204	5,291	25,307
County Board	374,611	706,485	1,362,983	1,121,078	956,473	823,183	600,000
County Superintendent	287,149	843,753	1,060,353	207,143	49,946	44,483	225,000
OCERS/ Attorney Fees	74,316	4,594	59,331				
OCERS/UUAL	241,416						
County Committee				139,554	111,077	16,838	28,150
County Board Contingency			350,000**	-	-	-	-
Total	1,025,043	1,586,599	2,511,072	1,566,536	1,193,574	933,714	1,689,812

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

Communications: $1,109,015

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

Services and Operating Services Summary Projections

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

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

Capital Outlay

These are expenditures for land, building improvements, capitalized equipment (over $5,000) or replacement equipment. We have budgeted $1.8 million for new equipment in the 2024-2025 year.

Capital Outlay Summary Projections

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

Other Outgo

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

Interfund Transfers

We are budgeting to transfer $1,094,314 to the Child Development Program that is accounted for in Fund 12. This is required because state and federal program entitlements cap our indirect rate at 8%. We are also budgeting to transfer $980,735 for contributions to the Deferred Maintenance Program, Fund 14 for future facility maintenance needs as required by the State.

Excess/Deficiency

This is the difference between revenue and expenditures. If we have more revenue than expenditures, then it is an Excess. Less current year revenue than current year expenditures is a Deficiency. The 2024-2025 Second Interim Budget projects a deficit of $16,517,844.

Summary

Our 2024-2025 Second Interim projections reflect a deficit (current year revenues vs. current year expenditures) of $16,517,844. This budget includes the remaining ESSER III funds that we anticipate expending by September 30, 2024. Based on the 2023-2024 Enacted State Budget, we have reduced the anticipated revenue for the Learning Recovery Emergency and Arts and Music grant programs, and plan to use the funds in the future years.

The current year revenue vs. expenditures show a deficit, however, our on-going expenditures are balanced to on-going revenue. We do not have a structural deficit. Salary and benefit increases are included for all groups since collective bargaining has been completed. Additionally, legislative changes in layoff timelines will require close monitoring of our budget needs.

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

Fund Balance:

The 2024-2025 fund balance is projected to be $433,697,436

$100,965,506 is committed for specific program needs

- $26,215,656 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- $14,581,803 is reserved for the various programs that are budgeting to spend the funding in the next year.
- $14,004,953 is reserved for Rancho Soñado reconstruction.
- $12,702,872 is reserved for Lottery funds that have been reserved for contingencies.
- $10,139,089 is reserved for District Differentiated Support.
- $9,830,146 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- $6,059,658 is reserved for Medi-Cal Administrative Activities (MAA).
- $3,442,206 is reserved for the various workshops and trainings that will occur in the subsequent year.
- $2,528,178 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- $960,945 is reserved for Overage Payroll/Warrant checks that have not been cashed, and funds have been returned to the general fund. The reserve is to issue payment as requests are made.
- $250,000 is reserved for County Board discretionary.
- $250,000 is reserved for Charter School Facility Fund.

$113,635,182 is designated for carryover for specific programs

- $47,039,830 is restricted for Routine Maintenance and is required by state statute.
- $11,182,335 is restricted for Redevelopment for facility or health and safety related items.
- $9,163,894 is restricted for Student Support & Enrichment.
- $6,817,759 is restricted for Multi-Tiered Support Systems.
- $6,178,311 is restricted for Special Education Medi-Cal.
- $5,447,545 is restricted for LCFF Equity Multiplier.
- $5,433,415 is restricted for Model Curriculum.
- $5,163,211 is School Linked Partnerships.

- $4,554,668 is restricted income for various programs.
- $3,987,306 is restricted for one-time Learning Recovery Emergency.
- $3,150,359 is restricted for Lottery instructional materials.
- $1,689,070 is restricted for Project Sunshine.
- $1,352,435 is restricted for various Special Education programs.
- $1,288,184 is restricted for one-time arts, music and instructional materials.
- $1,186,860 is restricted for Student Behavior Health Incentive program.

$219,026,748 is designated for Reserve for Economic Uncertainties

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

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

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

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

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

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

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

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

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

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

Second Interim Budget Planning Factors for 2024-2025 and MYPs

Planning factors are based on the 2024-2025 Governor's Enacted Budget and 2025-26 Governor's January Proposed Budget. Various state agencies and educational sources are used and incorporate for the Budget and the multiyear projections. The information listed below is based on 2024-2025 Governor's Enacted Budget.

Planning Factor	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Average Daily Attendance (ADA)							
ADA funded at Annual Certification	457,344.46	431,735.12	412,264.59	410,881.64	411,311.82	411,356.82	411,341.82
Alt Ed JUV	475.03	266.81	320.91	257.00	248.00	248.00	248.00
Alt Ed Community	2,122.25	600.27	961.76	1,073.45	842.00	797.00	755.00
CountyWide ADA	453,486.27	428,757.59	409,517.80	408,093.02	408,093.02	408,093.02	408,093.02
District Referred ADA funded at Annual (P-2)	**3,858.19**	**2,977.53**	**2,746.79**	**2,788.62**	**3,218.80**	**3,263.80**	**3,248.80**
Alt Ed District Referred	3,246.86	2,521.85	2,305.95	2,341.82	2,765.00	2,810.00	2,795.00
Alt Ed CCPA	238.87	136.04	103.95	103.00	110.00	110.00	110.00
Special Schools	372.46	319.64	336.89	343.80	343.80	343.80	343.80
Dept of Finance (DOF) Estimated Statutory COLA	2.31%	1.07%	6.56%	8.22%	1.07%	2.43%	3.52%
COLA Suspension	-2.31%	0%	0%	0%	0%	0%	0%
Dept of Finance (DOF) Statutory COLA	0.00%	1.70%	6.56%	8.22%	1.07%	2.43%	3.52%
Planning COLA	0%	5.07%	6.56%	8.22%	1.07%	2.43%	3.52%
Statutory COLA on Special Education AB602 Funding	0%	4.05%	6.56%	8.22%	1.07%	2.43%	3.52%
Lottery – Unrestricted per ADA	$150	$177	$204	$211	$191	$191	$191
Lottery – Prop. 20 per ADA	$49	$82	$100	$102	$82	$82	$82
Mandated Block Grant for Districts							
K-8 per ADA	$32.18	$32.79	$34.94	$37.81	$38.21	$39.14	$40.52
Grade 9-12 per ADA	$61.94	$63.17	$67.31	$72.84	$73.62	$75.41	$78.06
Other Restricted Funding	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions
Routine Restricted Maintenance Account *(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)*	3%	3%	3%	3%	3%	3%	3%
One-Time Entitlements:							
CARES Coronavirus (CR), Learning Loss Mitigation (LLM), 5-31-2021	6,841,234	-	-	-	-	-	-
CARES, Learning Loss Mitigation (LLM), 6-30-2021	924,123	-	-	-			
Governor's Emergency Ed Relief (GEER)/(LLMF), 9-30-2022	63,575	295,233	-	-	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER), 9-30-22	823,231	1,556,071	-	-	-	-	-
CARES, CRRSA, ARPA funding provided for stipends to support Childcare Providers, 6-30-2022	3,453,338	5,672,875	-	-	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER) II, 9-30-2023	-	4,817,317	3,959,526	645,436	-	-	-
COVID Mitigation for County Offices, 6-30-2023	-	3,594,254	13,767,346	-	-	-	-
Expanded Learning Opportunities (ELO), Elementary & Secondary Sch Emergency Relief (ESSER) II, 9-30-2023	-	8,365	1,226,189	-	-	-	-
Expanded Learning Opportunities (ELO) Grant: GEER II, 9-30-2023	-	819	282,522	-	-	-	-
In Person Instruction AB86, 9-30-2024	436,346	319,588	3,273	3,217,547	366,221	-	-
Expanded Learning Opportunities (ELO), 9-30-2024	244,061	1,323,441	1,676,551	1,278,638	151,957	-	-
Elementary & Secondary Sch Emergency Relief (ESSER) III, 9-30-2024	-	504	96,417	21,756,066	1,519,837	-	-
SELPA Special Education to Districts, 6-30-2023	-	1,793,388	1,546,265	-	-	-	-
ARP:homeless I & II Program, 6-30-2024	-	192,315	298,765	478,874	511,363	-	-
NSLP Emergency Cost Reimbursement	-	40,284	-	-	-	-	-
Workforce Development	-	-	1,244,922	687,334	110,349	-	-
Salaries							
Certificated - OCSEA	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	Year 1 of 2: 6% on-schedule salary increase	Year 2 of 2: 3.25% on-schedule salary increase & 1-Time 2%	1% on-schedule + 1% 1-time salary increase	n/a	n/a
Classified - CSEA	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	3% on-schedule salary increase & 1-Time 2%	2% on-schedule salary increase	n/a	n/a
Supervisory/Confidential	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	3% on-schedule salary increase & 1-Time 2%	2% on-schedule salary increase	n/a	n/a
Management	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	3% on-schedule salary increase & 1-Time 2%	2% on-schedule salary increase	n/a	n/a
Step & Column-Certificated	1.22%	1.40%	1.71%	1.44%	1.82%	1.82%	1.82%
Step & Column-Classified	0.58%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Employee Medical Benefits [all employees]	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	n/a	n/a
STRS Employer Rates (Approximate)	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates (Approximate)	20.70%	22.91%	25.37%	26.68%	27.05%	27.40%	27.50%
Medicare Rates	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance Rates	0.05%	0.50%	0.50%	0.05%	0.05%	0.05%	0.05%
Workers Comp Rates	2.04%	2.15%	2.20%	2.20%	2.00%	2.00%	2.00%
Books & Supplies	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site
Other Operating Expenditures	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site
Capital Outlay	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site

ORANGE COUNTY DEPARTMENT OF EDUCATION
2024-25 Second Interim Budget
March 5, 2025

REVENUES

(1) LCFF/Revenue Limit Sources	Decreased by a net of ($1,362,411) due to the following: • $757,230 increase for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding decrease in state aid funds is recorded in Fund 10 for SELPA pass thru) • ($1,348,722) decrease for Property Taxes that are above our Local Control Funding Formula and are considered excess. These will pass thru to the County of Orange court system and will reduce state revenue to them. The outflow of funds is recorded under object code 7200. • ($761,453) decrease to various other components of the LCFF • ($9,466) decrease due to a projected decrease of Average Daily Attendance (ADA) for Alternative Education • *No change in the Local Control Funding Formula (LCFF). We are currently at the Minimum State Aid Guarantee so we will not receive additional funds for ADA growth or Cost of Living Increases.*
(2) Federal Revenue	Increased by a net of $760,458 due to the following: • $477,906 increase in funding for Title I which is deferred revenue from the prior year • $215,593 increase in new Discovery Research PreK-12 • $66,959 increase for changes in various categorical programs
(3) Other State Revenue	Increased by a net of $988,418 due to the following: • $1,272,364 increase for new Golden State Pathways • $615,857 increase for Inclusive Early Education & Expansion program (IEEEP) due to an increase in funding • ($514,790) decrease for various state programs • ($385,013) decrease in Educational Workforce Investment grant (EWIG)
(4) Other Local Revenue	Increased by a net of $2,332,977 due to the following: • $2,694,303 increase in local revenue for School Linked Partnership & Capacity ending June 30, 2026 (this is mostly pass through to districts) • $518,240 increase in new contract fees for California Apprenticeship Initiative New & Innovative • $456,152 increase in local revenue for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • $329,390 increase in local revenue for various programs • ($919,086) decrease in contract fees for County of Orange Mental Health Student Service Act • ($746,022) decrease in Tuition for district referred Average Daily Attendance (ADA)

EXPENDITURES	
(5) Certificated Salaries	Decreased by a net of ($271,661) due to the following: • $767,044 increase for projected cost of maintenance study for certificated management • $177,349 increase for vacant and new certificated positions that are projected to be filled this year • ($1,216,054) decrease for (July – February) salary savings for unfilled positions budgeted for the whole year • Negotiations for Certificated and Certificated Management staff have been settled for 2024-2025 and are included in this budget.
(6) Classified Salaries	Increased by a net of $3,247,916 due to the following: • $2,743,744 increase for projected cost of maintenance study for classified and classified management • $790,417 increase for vacant and new classified positions that are projected to be filled this year • $741,843 increase for short term positions for various programs • $214,642 increase for projected cost of Juneteenth settlement • ($1,242,730) decrease for (July – February) salary savings for unfilled positions budgeted for the whole year • Negotiations for Classified, Supervisory, and Classified Management staff have been settled for 2024-2025 and are included in this budget.
(7) Employee Benefits	Decreased by a net of ($3,457,313) due to the following: • $1,019,074 increase for statutory benefits for maintenance study and Juneteenth settlement • ($4,476,387) decrease for (July- February) benefit savings for unfilled positions budgeted for the whole year and closed positions from attrition • Negotiations with all bargaining groups for 2024-2025 have been settled and benefit increases are included in this budget.
(8) Books and Supplies	Decreased by a net of ($1,528,073) due to the following: • $1,100,735 increase in one-time site furniture for Alternative Education • $278,400 increase in expenditures for the universal meal program • ($1,390,806) decrease for holding accounts as expenditures have been allocated to various programs that were awaiting program guidelines • ($864,505) decrease in equipment for various programs • ($651,897) decrease in instructional materials and supplies for various programs

(9) Services, Other Operating Expenses	Increased by a net of $3,637,503 due to the following: • $16,081,652 increase in pass through sub-agreements for various categorical programs [this is pass through to districts] • $2,868,527 increase in instructional contracts for Alternative Education Local Control Accountability Plan • $2,007,135 increase for various consultant and service contracts • $1,459,738 increase for various miscellaneous operating expenses for various programs • ($16,951,856) decrease in instructional contracts for School Linked Partnerships & Capacity due to reclassification from instructional contracts to sub-agreement contracts [this is pass through to districts] • ($1,827,693) decrease for instructional contracts for Equity Multiplier
(10) Capital Outlay	Increased by a net of $239,445 due to the following: • $211,000 increase in new and replacement equipment for various programs • $28,445 increase in improvement of sites and buildings for various Alternative Education sites
(11) Other Outgo	Decreased by a net of ($311,647) due to the following: • $835,305 increase in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts] • $217,220 increase in payments to districts for CTEp (ROP) Lottery [this is pass through to districts] • ($1,348,722) decrease for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources] • ($15,450) decrease for various other outgo
(12) Indirect Costs	Increased by a net of $1,880,145 due to the following: • Due to increase in expenditures in all funds
(13) Other Financing Sources	Increased by a net of $307,905 due to the following: • $307,905 increase for contribution to the Child Development Fund due to the changes in funding
(14) Ending Balance	The total projected General ending fund balance is $433,697,436 $219,026,748 designated as the Reserve for Economic Uncertainties. • $100,965,506 designated for programs and grants • $113,635,182 designated as Legally Restricted for programs • $70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	The unrestricted amount designated for economic uncertainties in the General Fund is $219,026,748

Orange County Department of Education
2024-2025 Second Interim Budget (SI) -vs- 2024-2025 First Interim Budget (FI)

2/6/2025	2024-25 First Interim Budget (FI)			2024-25 Second Interim Budget (SI)			Variance 2024-25 SI -vs- 2024-25 FI		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenue									
LCFF/Revenue Limit	127,487,533	7,010,678	134,498,211	126,124,911	7,010,889	133,135,800	(1,362,622)	211	(1,362,411)
Federal	-	15,640,305	15,640,305	-	16,400,763	16,400,763	-	760,458	760,458
Other State	7,209,612	31,448,129	38,657,741	7,213,589	32,432,570	39,646,159	3,977	984,441	988,418
Local Revenue	106,678,480	85,968,504	192,646,984	106,793,454	88,186,507	194,979,961	114,974	2,218,003	2,332,977
Total Revenue	**241,375,625**	**140,067,616**	**381,443,241**	**240,131,954**	**144,030,729**	**384,162,683**	**(1,243,671)**	**3,963,113**	**2,719,442**
Expenditures									
Certificated	37,985,934	23,311,120	61,297,054	38,368,323	22,657,070	61,025,393	382,389	(654,050)	(271,661)
Classified	44,873,811	26,045,416	70,919,227	48,360,960	25,806,183	74,167,143	3,487,149	(239,233)	3,247,916
Benefits	43,159,398	29,897,808	73,057,206	40,485,066	29,114,827	69,599,893	(2,674,332)	(782,981)	(3,457,313)
Books and Supplies	21,296,013	8,621,742	29,917,755	20,046,401	8,343,281	28,389,682	(1,249,612)	(278,461)	(1,528,073)
Services	55,678,306	64,675,462	120,353,768	60,704,044	63,287,227	123,991,271	5,025,738	(1,388,235)	3,637,503
Capital Outlay	9,539,581	319,401	9,858,982	9,786,026	312,401	10,098,427	246,445	(7,000)	239,445
Other Outgo	41,822,848	95,849	41,918,697	41,293,981	313,069	41,607,050	(528,867)	217,220	(311,647)
Transfers of Indirect	(17,813,047)	11,494,860	(6,318,187)	(17,856,729)	9,658,397	(8,198,332)	(43,682)	(1,836,463)	(1,880,145)
Total Expenditures	**236,542,844**	**164,461,658**	**401,004,502**	**241,188,072**	**159,492,455**	**400,680,527**	**4,645,228**	**(4,969,203)**	**(323,975)**
Excess/Deficency	**4,832,781**	**(24,394,042)**	**(19,561,261)**	**(1,056,118)**	**(15,461,726)**	**(16,517,844)**	**(5,888,899)**	**8,932,316**	**3,043,417**
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(786,409)	(980,735)	(1,767,144)	(1,094,314)	(980,735)	(2,075,049)	(307,905)	-	(307,905)
Other Sources	-	-	-	-	-	-	-	-	-
Contributions	(11,420,527)	11,420,527	-	(10,991,692)	10,991,692	-	428,835	(428,835)	-
All Other Sources	**(12,206,936)**	**10,439,792**	**(1,767,144)**	**(12,086,006)**	**10,010,957**	**(2,075,049)**	**120,930**	**(428,835)**	**(307,905)**
Net Increase or Decrease in Fund	**(7,374,155)**	**(13,954,250)**	**(21,328,405)**	**(13,142,124)**	**(5,450,769)**	**(18,592,893)**	**(5,767,969)**	**8,503,481**	**2,735,512**
Beginning Balance	333,204,378	119,085,951	452,290,329	333,204,378	119,085,951	452,290,329	-	-	-
Audit Adjustment	-	-	-	-	-	-	-	-	-
Ending Balance	**325,830,223**	**105,131,701**	**430,961,924**	**320,062,254**	**113,635,182**	**433,697,436**	**(5,767,969)**	**8,503,481**	**2,735,512**

B 30

	Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	A. REVENUES								
(1)	1) LCFF Sources		8010-8099	134,975,307.00	134,498,211.00	82,050,691.05	133,135,800.00	(1,362,411.00)	-1.0%
(2)	2) Federal Revenue		8100-8299	21,656,522.00	15,640,305.00	6,610,450.17	16,400,763.00	760,458.00	4.9%
(3)	3) Other State Revenue		8300-8599	31,989,472.00	38,657,741.00	20,419,256.38	39,646,159.00	988,418.00	2.6%
(4)	4) Other Local Revenue		8600-8799	164,973,431.00	192,646,984.00	113,730,660.34	194,979,961.00	2,332,977.00	1.2%
	5) TOTAL, REVENUES			353,594,732.00	381,443,241.00	222,811,057.94	384,162,683.00		
	B. EXPENDITURES								
(5)	1) Certificated Salaries		1000-1999	61,858,413.00	61,297,054.00	34,220,372.44	61,025,393.00	271,661.00	0.4%
(6)	2) Classified Salaries		2000-2999	71,576,425.00	70,919,227.00	33,605,378.92	74,167,143.00	(3,247,916.00)	-4.6%
(7)	3) Employee Benefits		3000-3999	73,462,735.00	73,057,206.00	33,880,738.80	69,599,893.00	3,457,313.00	4.7%
(8)	4) Books and Supplies		4000-4999	36,519,095.00	29,917,755.00	11,414,083.29	28,389,682.00	1,528,073.00	5.1%
(9)	5) Services and Other Operating Expenditures		5000-5999	86,165,343.00	120,353,768.00	29,137,271.79	123,991,271.00	(3,637,503.00)	-3.0%
(10)	6) Capital Outlay		6000-6999	19,879,134.00	9,858,982.00	2,034,675.24	10,098,427.00	(239,445.00)	-2.4%
(11)	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	36,977,675.00	41,918,697.00	8,547,626.53	41,607,050.00	311,647.00	0.7%
(12)	8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,975,004.00)	(6,318,187.00)	(1,118,915.28)	(8,198,332.00)	1,880,145.00	-29.8%
	9) TOTAL, EXPENDITURES			380,463,816.00	401,004,502.00	151,721,231.73	400,680,527.00		
	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,869,084.00)	(19,561,261.00)	71,089,826.21	(16,517,844.00)		
(13)	**D. OTHER FINANCING SOURCES/USES**								
	1) Interfund Transfers								
	a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
	b) Transfers Out		7600-7629	1,761,731.00	1,767,144.00	0.00	2,075,049.00	(307,905.00)	-17.4%
	2) Other Sources/Uses								
	a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
	b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
	3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
	4) TOTAL, OTHER FINANCING SOURCES/USES			(1,761,731.00)	(1,767,144.00)	0.00	(2,075,049.00)		
	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,630,815.00)	(21,328,405.00)	71,089,826.21	(18,592,893.00)		
	F. FUND BALANCE, RESERVES								
	1) Beginning Fund Balance								
	a) As of July 1 - Unaudited		9791	394,555,517.00	452,290,329.00		452,290,329.00	0.00	0.0%
	b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
	c) As of July 1 - Audited (F1a + F1b)			394,555,517.00	452,290,329.00		452,290,329.00		
	d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
	e) Adjusted Beginning Balance (F1c + F1d)			394,555,517.00	452,290,329.00		452,290,329.00		
(14)	2) Ending Balance, June 30 (E + F1e)			365,924,702.00	430,961,924.00		433,697,436.00		
(15)	Components of Ending Fund Balance								
	a) Nonspendable								
	Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
	Stores		9712	0.00	0.00		0.00		
	Prepaid Items		9713	0.00	0.00		0.00		
	All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	81,249,702.00	105,131,701.00		113,635,182.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	87,790,809.00	108,926,459.00		100,965,506.00		
ACCESS LCFF / LCAP Priorities	0000	9780	*38,159,110.00*					
COE LCAP Support & Approval	0000	9780	*10,006,672.00*					
Mandated Costs	0000	9780	*9,074,647.00*					
Medical Administrative Activities (MAA)	0000	9780	*5,799,067.00*					
OCDE ERATE	0000	9780	*2,463,260.00*					
Rancho Sonado Rebuilt	0000	9780	*2,000,000.00*					
FIS V-Card District Discretionary	0000	9780	*1,533,452.00*					
Various Worskshop Programs	0000	9780	*1,380,419.00*					
2015-16 One-Time Discretionary	0000	9780	*1,198,816.00*					
Various Other Designations	0000	9780	*969,516.00*					
Reserve for Outdated Checks	0000	9780	*875,858.00*					
Reserve for Purchase of ITO Ambassadors & Purchase of their Enclosures	0000	9780	*610,000.00*					
Reserve for Various Security & Safety Supplies	0000	9780	*465,000.00*					
OC County Board Discretionary	0000	9780	*250,000.00*					
Charter SChool Special Fund	0000	9780	*250,000.00*					
Information Technology Bi-Tech	0000	9780	*219,870.00*					
Instructional Materials Lottery	1100	9780	*12,200,604.00*					
CTEp (ROP) Instructional Materials Lottery	1100	9780	*328,628.00*					
ACCESS LCFF / LCAP Priorities	0000	9780		*30,413,575.00*				
Rancho Sonado Rebuilt	0000	9780		*14,004,953.00*				
One-Time Discretionary Savings	0000	9780		*10,217,138.00*				
COE LCAP Support & Approval	0000	9780		*9,969,752.00*				
Mandated Costs	0000	9780		*9,496,178.00*				
Medical Administrative Activities (MAA)	0000	9780		*6,272,030.00*				
Reserve for Maintenance Study	0000	9780		*3,500,000.00*				
OCDE ERATE	0000	9780		*2,528,178.00*				
MTSS Professional Learning Instruction (PLI)	0000	9780		*2,055,059.00*				
FIS V-Card District Discretionary	0000	9780		*1,504,944.00*				
2015-16 One-Time Discretionary	0000	9780		*1,361,813.00*				
Various Other Designations	0000	9780		*986,202.00*				
Reserve for Outdated Checks	0000	9780		*960,945.00*				
Classified School Employee Entitlement	0000	9780		*834,019.00*				
GASB 96 Subscription Base IT	0000	9780		*563,364.00*				
Various Workshop Programs	0000	9780		*553,128.00*				
Information Technology Bi-Tech	0000	9780		*265,870.00*				
OC County Board Discretionary	0000	9780		*250,000.00*				
Charter School Special Fund	0000	9780		*250,000.00*				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
General Liability	0000	9780		*235,104.00*				
Instructional Materials Lottery	1100	9780		*12,375,579.00*				
CTEp (ROP) Instructional Materials Lottery	1100	9780		*328,628.00*				
ACCESS LCFF / LCAP Priorities	0000	9780				*26,215,656.00*		
Rancho Sonado Rebuilt	0000	9780				*14,004,953.00*		
COE LCAP Support & Approval	0000	9780				*10,139,089.00*		
Mandated Costs	0000	9780				*9,830,146.00*		
One-Time Discretionary Savings	0000	9780				*9,617,138.00*		
Medical Administrative Activities (MAA)	0000	9780				*6,059,658.00*		
OCDE ERATE	0000	9780				*2,528,178.00*		
MTSS Professional Learning (PLI)	0000	9780				*2,013,281.00*		
FIS V-Card District Discretionary	0000	9780				*1,504,944.00*		
2015-16 One-Time Discretionary	0000	9780				*1,361,813.00*		
Reserve for Outdated Checks	0000	9780				*960,945.00*		
Various Worshop Programs	0000	9780				*873,056.00*		
Classified School Employee Entitlement	0000	9780				*828,941.00*		
Various Other Designations	0000	9780				*760,498.00*		
GASB 96 Subscription Based IT	0000	9780				*563,364.00*		
Information Technology Bi-Tech	0000	9780				*265,870.00*		
OC County Board Discretionary	0000	9780				*250,000.00*		
Charter School Special Fund	0000	9780				*250,000.00*		
General Liability	0000	9780				*235,104.00*		
Instructional Materials Lottery	1100	9780				*12,374,244.00*		
CTEp (ROP) Instructional Materials Lottery	1100	9780				*328,628.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	196,814,191.00	216,833,764.00		219,026,748.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	27,776,700.00	26,924,835.00	14,770,917.00	26,926,233.00	1,398.00	0.0%
Education Protection Account State Aid - Current Year		8012	307,114.00	293,090.00	169,079.00	293,004.00	(86.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	508,389.00	508,389.00	248,100.83	496,202.00	(12,187.00)	-2.4%
Timber Yield Tax		8022	0.00	0.00	.02	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	129,442,732.00	129,792,740.00	72,184,491.43	130,603,047.00	810,307.00	0.6%
Unsecured Roll Taxes		8042	4,030,620.00	4,030,620.00	3,567,525.82	4,358,881.00	328,261.00	8.1%
Prior Years' Taxes		8043	1,634,518.00	1,935,145.00	1,935,144.86	1,988,334.00	53,189.00	2.7%
Supplemental Taxes		8044	7,464,547.00	7,464,547.00	2,062,342.97	2,843,323.00	(4,621,224.00)	-61.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,691,110.00	12,691,110.00	7,314,152.02	14,011,809.00	1,320,699.00	10.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			183,855,730.00	183,640,476.00	102,251,753.95	181,520,833.00	(2,119,643.00)	-1.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(715,406.00)	(729,430.00)	0.00	(729,516.00)	(86.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(307,114.00)	(293,090.00)	0.00	(293,004.00)	86.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	741,640.00	700,539.00	7,481.00	700,541.00	2.00	0.0%
Property Taxes Transfers		8097	(48,599,543.00)	(48,820,284.00)	(20,208,543.90)	(48,063,054.00)	757,230.00	-1.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			134,975,307.00	134,498,211.00	82,050,691.05	133,135,800.00	(1,362,411.00)	-1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,046,420.00	1,037,120.00	0.00	1,037,120.00	0.00	0.0%
Special Education Discretionary Grants		8182	524,364.00	576,973.00	5,614.97	576,973.00	0.00	0.0%
Child Nutrition Programs		8220	480,000.00	510,000.00	130,610.72	510,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	2,223,345.00	2,070,781.00	654,027.82	2,342,869.00	272,088.00	13.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,584,753.00	3,592,228.00	2,071,249.38	4,127,986.00	535,758.00	14.9%
Title I, Part D, Local Delinquent Programs	3025	8290	1,277,796.00	995,445.00	750,360.76	825,507.00	(169,938.00)	-17.1%
Title II, Part A, Supporting Effective Instruction	4035	8290	62,043.00	62,904.00	46,896.00	62,904.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	567.00	2,264.00	2,264.00	New
Title III, English Learner Program	4203	8290	72,081.00	86,095.00	43,048.00	86,095.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	1,827,958.00	1,955,185.00	540,245.90	1,945,797.00	(9,388.00)	-0.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,557,762.00	4,753,574.00	2,367,829.62	4,883,248.00	129,674.00	2.7%
TOTAL, FEDERAL REVENUE			21,656,522.00	15,640,305.00	6,610,450.17	16,400,763.00	760,458.00	4.9%
OTHER STATE REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	232,629.00	315,000.00	120,819.15	315,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	828,275.00	853,636.00	853,636.00	853,636.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,210,887.00	1,327,326.00	289,830.92	1,327,326.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	19,736.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	235,286.00	276,502.00	0.00	147,647.00	(128,855.00)	-46.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,076,386.00	2,783,143.00	3,341,059.82	2,894,133.00	110,990.00	4.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	4,892,928.00	4,266,034.00	1,672,557.65	4,397,832.00	131,798.00	3.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	22,493,345.00	28,836,100.00	14,141,352.84	29,710,585.00	874,485.00	3.0%
TOTAL, OTHER STATE REVENUE			31,989,472.00	38,657,741.00	20,419,256.38	39,646,159.00	988,418.00	2.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,336,713.00	3,336,713.00	2,149,467.11	3,336,713.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	230,885.00	359,864.00	94,955.09	360,664.00	800.00	0.2%
Food Service Sales		8634	190,000.00	165,000.00	39,491.17	165,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Sales		8639	3,200.00	9,680.00	6,113.20	9,680.00	0.00	0.0%
Leases and Rentals		8650	1,783.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,944,767.00	20,132,860.00	9,960,402.86	20,125,339.00	(7,521.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,635,647.00	2,656,463.00	2,656,463.00	2,656,463.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	58,077,926.00	74,962,900.00	44,974,762.36	76,587,028.00	1,624,128.00	2.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,201,433.00	6,786,704.00	2,654,262.76	6,758,904.00	(27,800.00)	-0.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	28,253,402.00	36,252,085.00	25,859,707.10	37,741,477.00	1,489,392.00	4.1%
Tuition		8710	46,201,319.00	46,088,359.00	25,319,929.00	45,182,283.00	(906,076.00)	-2.0%
All Other Transfers In		8781-8783	1,312,605.00	1,312,605.00	1,641.47	1,472,659.00	160,054.00	12.2%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	13,465.22	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	563,364.00	563,364.00	0.00	563,364.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			164,973,431.00	192,646,984.00	113,730,660.34	194,979,961.00	2,332,977.00	1.2%
TOTAL, REVENUES			353,594,732.00	381,443,241.00	222,811,057.94	384,162,683.00	2,719,442.00	0.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	31,288,857.00	32,198,074.00	18,775,669.84	32,454,648.00	(256,574.00)	-0.8%
Certificated Pupil Support Salaries		1200	5,342,707.00	5,435,836.00	2,732,388.15	5,100,277.00	335,559.00	6.2%
Certificated Supervisors' and Administrators' Salaries		1300	22,230,757.00	20,619,971.00	11,222,753.69	20,453,628.00	166,343.00	0.8%
Other Certificated Salaries		1900	2,996,092.00	3,043,173.00	1,489,560.76	3,016,840.00	26,333.00	0.9%
TOTAL, CERTIFICATED SALARIES			61,858,413.00	61,297,054.00	34,220,372.44	61,025,393.00	271,661.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,404,161.00	14,519,842.00	6,585,964.79	15,099,461.00	(579,619.00)	-4.0%
Classified Support Salaries		2200	3,236,063.00	3,244,213.00	1,548,909.19	3,195,334.00	48,879.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	35,066,061.00	34,671,057.00	16,865,432.33	36,427,817.00	(1,756,760.00)	-5.1%
Clerical, Technical and Office Salaries		2400	18,692,696.00	18,325,296.00	8,529,570.55	19,279,365.00	(954,069.00)	-5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	177,444.00	158,819.00	75,502.06	165,166.00	(6,347.00)	-4.0%
TOTAL, CLASSIFIED SALARIES			71,576,425.00	70,919,227.00	33,605,378.92	74,167,143.00	(3,247,916.00)	-4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,343,183.00	15,843,672.00	5,862,453.38	16,256,848.00	(413,176.00)	-2.6%
PERS		3201-3202	19,982,566.00	19,975,240.00	9,045,815.17	20,230,025.00	(254,785.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	2,105,150.00	2,162,178.00	1,036,873.69	2,209,609.00	(47,431.00)	-2.2%
Health and Welfare Benefits		3401-3402	32,029,975.00	27,719,542.00	16,133,251.29	27,058,700.00	660,842.00	2.4%
Unemployment Insurance		3501-3502	67,174.00	68,609.00	33,023.22	69,996.00	(1,387.00)	-2.0%
Workers' Compensation		3601-3602	2,817,141.00	2,735,327.00	1,345,463.95	2,789,091.00	(53,764.00)	-2.0%
OPEB, Allocated		3701-3702	0.00	0.00	112,737.01	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,117,546.00	4,552,638.00	311,121.09	985,624.00	3,567,014.00	78.4%
TOTAL, EMPLOYEE BENEFITS			73,462,735.00	73,057,206.00	33,880,738.80	69,599,893.00	3,457,313.00	4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	882,865.00	663,403.00	188,485.23	681,804.00	(18,401.00)	-2.8%
Books and Other Reference Materials		4200	138,831.00	147,417.00	60,432.32	156,148.00	(8,731.00)	-5.9%
Materials and Supplies		4300	25,416,378.00	24,053,314.00	9,662,766.61	23,089,214.00	964,100.00	4.0%
Noncapitalized Equipment		4400	9,457,021.00	4,361,467.00	1,164,811.06	3,496,962.00	864,505.00	19.8%
Food		4700	624,000.00	692,154.00	337,588.07	965,554.00	(273,400.00)	-39.5%
TOTAL, BOOKS AND SUPPLIES			36,519,095.00	29,917,755.00	11,414,083.29	28,389,682.00	1,528,073.00	5.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	21,403,614.00	29,654,421.00	7,517,325.64	45,736,073.00	(16,081,652.00)	-54.2%
Travel and Conferences		5200	2,887,493.00	3,186,325.00	943,409.68	3,474,710.00	(288,385.00)	-9.1%
Dues and Memberships		5300	259,640.00	250,816.00	165,446.88	269,030.00	(18,214.00)	-7.3%
Insurance		5400-5450	462,000.00	637,000.00	565,960.00	637,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,435,383.00	1,411,754.00	737,519.86	1,418,729.00	(6,975.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,125,528.00	21,235,728.00	6,399,462.07	21,587,962.00	(352,234.00)	-1.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(87,809.00)	(121,242.00)	(12,688.30)	(123,764.00)	2,522.00	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	36,782,005.00	63,060,296.00	12,294,821.52	49,882,516.00	13,177,780.00	20.9%
Communications		5900	897,489.00	1,038,670.00	526,014.44	1,109,015.00	(70,345.00)	-6.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,165,343.00	120,353,768.00	29,137,271.79	123,991,271.00	(3,637,503.00)	-3.0%
CAPITAL OUTLAY								
Land		6100	850.00	20,850.00	6,470.00	20,850.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,534,717.00	8,035,000.00	980,194.27	8,063,445.00	(28,445.00)	-0.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,702,251.00	1,612,132.00	1,048,010.97	1,823,132.00	(211,000.00)	-13.1%
Equipment Replacement		6500	1,641,316.00	191,000.00	0.00	191,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,879,134.00	9,858,982.00	2,034,675.24	10,098,427.00	(239,445.00)	-2.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	217,220.00	(217,220.00)	New
All Other Transfers		7281-7283	15,872,489.00	18,746,074.00	8,399,426.53	19,581,379.00	(835,305.00)	-4.5%
All Other Transfers Out to All Others		7299	20,954,318.00	22,963,064.00	0.00	21,614,342.00	1,348,722.00	5.9%
Debt Service								
Debt Service - Interest		7438	62.00	2,579.00	2,536.00	2,579.00	0.00	0.0%
Other Debt Service - Principal		7439	150,806.00	206,980.00	145,664.00	191,530.00	15,450.00	7.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,977,675.00	41,918,697.00	8,547,626.53	41,607,050.00	311,647.00	0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(5,975,004.00)	(6,318,187.00)	(1,118,915.28)	(8,198,332.00)	1,880,145.00	-29.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,975,004.00)	(6,318,187.00)	(1,118,915.28)	(8,198,332.00)	1,880,145.00	-29.8%
TOTAL, EXPENDITURES			380,463,816.00	401,004,502.00	151,721,231.73	400,680,527.00	323,975.00	0.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	780,996.00	786,409.00	0.00	1,094,314.00	(307,905.00)	-39.2%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,761,731.00	1,767,144.00	0.00	2,075,049.00	(307,905.00)	-17.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,761,731.00)	(1,767,144.00)	0.00	(2,075,049.00)	307,905.00	-17.4%

Resource	Description	2024-25 Projected Totals
6018	Student Support and Enrichment Block Grant	9,163,894.00
6211	Literacy Coaches and Reading Specialists Grant Program	667,660.00
6266	Educator Effectiveness, FY 2021-22	190,020.00
6300	Lottery: Instructional Materials	3,162,671.00
6332	CA Community Schools Partnership Act - Implementation Grant	21,488.00
6333	CA Community Schools Partnership Act - Coordination Grant	412,358.00
6355	Direct Support Professional Training Program	33,909.00
6383	Golden State Pathways Program	573,532.00
6500	Special Education	1,685,265.00
6546	Mental Health-Related Services	144,820.00
6620	Reversing Opioid Overdoses	22,038.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,288,184.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	713,046.00
7034	Child Nutrition: Commercial Dishwasher Grant	8,000.00
7311	Classified School Employee Professional Development Block Grant	118,950.00
7388	SB 117 COVID-19 LEA Response Funds	36,320.00
7399	LCFF Equity Multiplier	5,447,545.00
7435	Learning Recovery Emergency Block Grant	3,987,306.00
7810	Other Restricted State	12,280,135.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	47,039,830.00
9010	Other Restricted Local	26,638,211.00
Total, Restricted Balance		113,635,182.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	127,976,115.00	127,487,533.00	79,047,269.36	126,124,911.00	(1,362,622.00)	-1.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,343,536.00	7,209,612.00	5,315,893.56	7,213,589.00	3,977.00	0.1%
4) Other Local Revenue		8600-8799	100,502,623.00	106,678,480.00	53,208,853.48	106,793,454.00	114,974.00	0.1%
5) TOTAL, REVENUES			235,822,274.00	241,375,625.00	137,572,016.40	240,131,954.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,716,773.00	37,985,934.00	21,495,679.75	38,368,323.00	(382,389.00)	-1.0%
2) Classified Salaries		2000-2999	45,988,853.00	44,873,811.00	21,403,934.92	48,360,960.00	(3,487,149.00)	-7.8%
3) Employee Benefits		3000-3999	42,828,626.00	43,159,398.00	20,782,269.82	40,485,066.00	2,674,332.00	6.2%
4) Books and Supplies		4000-4999	16,813,003.00	21,296,013.00	7,793,131.53	20,046,401.00	1,249,612.00	5.9%
5) Services and Other Operating Expenditures		5000-5999	53,924,692.00	55,678,306.00	17,868,548.73	60,704,044.00	(5,025,738.00)	-9.0%
6) Capital Outlay		6000-6999	16,760,768.00	9,539,581.00	1,830,668.44	9,786,026.00	(246,445.00)	-2.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	36,886,688.00	41,822,848.00	8,451,776.53	41,293,981.00	528,867.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,622,506.00)	(17,813,047.00)	(1,645,685.84)	(17,856,729.00)	43,682.00	-0.2%
9) TOTAL, EXPENDITURES			236,296,897.00	236,542,844.00	97,980,323.88	241,188,072.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(474,623.00)	4,832,781.00	39,591,692.52	(1,056,118.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	780,996.00	786,409.00	0.00	1,094,314.00	(307,905.00)	-39.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,552,493.00)	(11,420,527.00)	(35,262.28)	(10,991,692.00)	428,835.00	-3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,333,489.00)	(12,206,936.00)	(35,262.28)	(12,086,006.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,808,112.00)	(7,374,155.00)	39,556,430.24	(13,142,124.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	297,483,112.00	333,204,378.00		333,204,378.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			297,483,112.00	333,204,378.00		333,204,378.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			297,483,112.00	333,204,378.00		333,204,378.00		
2) Ending Balance, June 30 (E + F1e)			284,675,000.00	325,830,223.00		320,062,254.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	87,790,809.00	108,926,459.00		100,965,506.00		
ACCESS LCFF / LCAP Priorities	0000	9780	*38,159,110.00*					
COE LCAP Support & Approval	0000	9780	*10,006,672.00*					
Mandated Costs	0000	9780	*9,074,647.00*					
Medical Administrative Activities (MAA)	0000	9780	*5,799,067.00*					
OCDE ERATE	0000	9780	*2,463,260.00*					
Rancho Sonado Rebuilt	0000	9780	*2,000,000.00*					
FIS V-Card District Discretionary	0000	9780	*1,533,452.00*					
Various Worskshop Programs	0000	9780	*1,380,419.00*					
2015-16 One-Time Discretionary	0000	9780	*1,198,816.00*					
Various Other Designations	0000	9780	*969,516.00*					
Reserve for Outdated Checks	0000	9780	*875,858.00*					
Reserve for Purchase of ITO Ambassadors & Purchase of their Enclosures	0000	9780	*610,000.00*					
Reserve for Various Security & Safety Supplies	0000	9780	*465,000.00*					
OC County Board Discretionary	0000	9780	*250,000.00*					
Charter SChool Special Fund	0000	9780	*250,000.00*					
Information Technology Bi-Tech	0000	9780	*219,870.00*					
Instructional Materials Lottery	1100	9780	*12,200,604.00*					
CTEp (ROP) Instructional Materials Lottery	1100	9780	*328,628.00*					
ACCESS LCFF / LCAP Priorities	0000	9780		*30,413,575.00*				
Rancho Sonado Rebuilt	0000	9780		*14,004,953.00*				
One-Time Discretionary Savings	0000	9780		*10,217,138.00*				
COE LCAP Support & Approval	0000	9780		*9,969,752.00*				
Mandated Costs	0000	9780		*9,496,178.00*				
Medical Administrative Activities (MAA)	0000	9780		*6,272,030.00*				
Reserve for Maintenance Study	0000	9780		*3,500,000.00*				
OCDE ERATE	0000	9780		*2,528,178.00*				
MTSS Professional Learning Instruction (PLI)	0000	9780		*2,055,059.00*				
FIS V-Card District Discretionary	0000	9780		*1,504,944.00*				
2015-16 One-Time Discretionary	0000	9780		*1,361,813.00*				
Various Other Designations	0000	9780		*986,202.00*				
Reserve for Outdated Checks	0000	9780		*960,945.00*				
Classified School Employee Entitlement	0000	9780		*834,019.00*				
GASB 96 Subscription Base IT	0000	9780		*563,364.00*				
Various Workshop Programs	0000	9780		*553,128.00*				
Information Technology Bi-Tech	0000	9780		*265,870.00*				
OC County Board Discretionary	0000	9780		*250,000.00*				
Charter School Special Fund	0000	9780		*250,000.00*				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
General Liability	0000	9780		*235,104.00*				
Instructional Materials Lottery	1100	9780		*12,375,579.00*				
CTEp (ROP) Instructional Materials Lottery	1100	9780		*328,628.00*				
ACCESS LCFF / LCAP Priorities	0000	9780				*26,215,656.00*		
Rancho Sonado Rebuilt	0000	9780				*14,004,953.00*		
COE LCAP Support & Approval	0000	9780				*10,139,089.00*		
Mandated Costs	0000	9780				*9,830,146.00*		
One-Time Discretionary Savings	0000	9780				*9,617,138.00*		
Medical Administrative Activities (MAA)	0000	9780				*6,059,658.00*		
OCDE ERATE	0000	9780				*2,528,178.00*		
MTSS Professional Learning (PLI)	0000	9780				*2,013,281.00*		
FIS V-Card District Discretionary	0000	9780				*1,504,944.00*		
2015-16 One-Time Discretionary	0000	9780				*1,361,813.00*		
Reserve for Outdated Checks	0000	9780				*960,945.00*		
Various Worshop Programs	0000	9780				*873,056.00*		
Classified School Employee Entitlement	0000	9780				*828,941.00*		
Various Other Designations	0000	9780				*760,498.00*		
GASB 96 Subscription Based IT	0000	9780				*563,364.00*		
Information Technology Bi-Tech	0000	9780				*265,870.00*		
OC County Board Discretionary	0000	9780				*250,000.00*		
Charter School Special Fund	0000	9780				*250,000.00*		
General Liability	0000	9780				*235,104.00*		
Instructional Materials Lottery	1100	9780				*12,374,244.00*		
CTEp (ROP) Instructional Materials Lottery	1100	9780				*328,628.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	196,814,191.00	216,833,764.00		219,026,748.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	27,776,700.00	26,924,835.00	14,770,917.00	26,926,233.00	1,398.00	0.0%
Education Protection Account State Aid - Current Year		8012	307,114.00	293,090.00	169,079.00	293,004.00	(86.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	508,389.00	508,389.00	248,100.83	496,202.00	(12,187.00)	-2.4%
Timber Yield Tax		8022	0.00	0.00	.02	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	129,442,732.00	129,792,740.00	72,184,491.43	130,603,047.00	810,307.00	0.6%
Unsecured Roll Taxes		8042	4,030,620.00	4,030,620.00	3,567,525.82	4,358,881.00	328,261.00	8.1%
Prior Years' Taxes		8043	1,634,518.00	1,935,145.00	1,935,144.86	1,988,334.00	53,189.00	2.7%
Supplemental Taxes		8044	7,464,547.00	7,464,547.00	2,062,342.97	2,843,323.00	(4,621,224.00)	-61.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,691,110.00	12,691,110.00	7,314,152.02	14,011,809.00	1,320,699.00	10.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			183,855,730.00	183,640,476.00	102,251,753.95	181,520,833.00	(2,119,643.00)	-1.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(715,406.00)	(729,430.00)	0.00	(729,516.00)	(86.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(307,114.00)	(293,090.00)	0.00	(293,004.00)	86.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	741,640.00	700,539.00	7,481.00	700,541.00	2.00	0.0%
Property Taxes Transfers		8097	(55,598,735.00)	(55,830,962.00)	(23,211,965.59)	(55,073,943.00)	757,019.00	-1.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			127,976,115.00	127,487,533.00	79,047,269.36	126,124,911.00	(1,362,622.00)	-1.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	828,275.00	853,636.00	853,636.00	853,636.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	860,751.00	928,642.00	280,627.23	928,642.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	5,654,510.00	5,427,334.00	4,181,630.33	5,431,311.00	3,977.00	0.1%
TOTAL, OTHER STATE REVENUE			7,343,536.00	7,209,612.00	5,315,893.56	7,213,589.00	3,977.00	0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	130,885.00	176,100.00	32,397.72	176,900.00	800.00	0.5%
Food Service Sales		8634	190,000.00	165,000.00	39,491.17	165,000.00	0.00	0.0%
All Other Sales		8639	400.00	700.00	0.00	700.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Leases and Rentals		8650	1,783.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,944,767.00	20,132,860.00	9,960,402.86	20,125,339.00	(7,521.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,635,647.00	2,656,463.00	2,656,463.00	2,656,463.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	9,270,543.00	9,748,753.00	3,628,201.93	9,750,243.00	1,490.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,619,713.00	5,741,395.00	2,102,632.60	5,713,595.00	(27,800.00)	-0.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	21,478,019.00	24,867,123.00	12,177,554.73	25,761,150.00	894,027.00	3.6%
Tuition		8710	41,354,897.00	41,314,117.00	22,610,068.00	40,408,041.00	(906,076.00)	-2.2%
All Other Transfers In		8781-8783	1,312,605.00	1,312,605.00	1,641.47	1,472,659.00	160,054.00	12.2%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	563,364.00	563,364.00	0.00	563,364.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,502,623.00	106,678,480.00	53,208,853.48	106,793,454.00	114,974.00	0.1%
TOTAL, REVENUES			235,822,274.00	241,375,625.00	137,572,016.40	240,131,954.00	(1,243,671.00)	-0.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	20,390,929.00	21,397,778.00	12,853,738.61	21,694,309.00	(296,531.00)	-1.4%
Certificated Pupil Support Salaries		1200	2,499,153.00	2,137,288.00	1,113,175.45	2,208,697.00	(71,409.00)	-3.3%
Certificated Supervisors' and Administrators' Salaries		1300	15,399,264.00	14,026,872.00	7,373,870.11	14,016,262.00	10,610.00	0.1%
Other Certificated Salaries		1900	427,427.00	423,996.00	154,895.58	449,055.00	(25,059.00)	-5.9%
TOTAL, CERTIFICATED SALARIES			38,716,773.00	37,985,934.00	21,495,679.75	38,368,323.00	(382,389.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,963,157.00	3,103,512.00	1,400,478.81	3,516,912.00	(413,400.00)	-13.3%
Classified Support Salaries		2200	1,723,772.00	1,620,211.00	775,269.73	1,685,244.00	(65,033.00)	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	26,863,996.00	26,179,724.00	12,726,057.64	28,018,041.00	(1,838,317.00)	-7.0%
Clerical, Technical and Office Salaries		2400	14,267,949.00	13,818,781.00	6,431,126.79	14,983,151.00	(1,164,370.00)	-8.4%
Other Classified Salaries		2900	169,979.00	151,583.00	71,001.95	157,612.00	(6,029.00)	-4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			45,988,853.00	44,873,811.00	21,403,934.92	48,360,960.00	(3,487,149.00)	-7.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,884,295.00	7,164,271.00	3,746,682.90	7,701,475.00	(537,204.00)	-7.5%
PERS		3201-3202	12,522,316.00	12,454,420.00	5,585,902.26	12,871,514.00	(417,094.00)	-3.3%
OASDI/Medicare/Alternative		3301-3302	1,323,275.00	1,358,083.00	656,041.67	1,427,301.00	(69,218.00)	-5.1%
Health and Welfare Benefits		3401-3402	19,466,520.00	16,487,135.00	9,533,276.34	15,839,271.00	647,864.00	3.9%
Unemployment Insurance		3501-3502	41,921.00	43,007.00	20,803.74	44,953.00	(1,946.00)	-4.5%
Workers' Compensation		3601-3602	1,768,450.00	1,723,726.00	848,168.09	1,800,967.00	(77,241.00)	-4.5%
OPEB, Allocated		3701-3702	0.00	0.00	112,737.01	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	821,849.00	3,928,756.00	278,657.81	799,585.00	3,129,171.00	79.6%
TOTAL, EMPLOYEE BENEFITS			42,828,626.00	43,159,398.00	20,782,269.82	40,485,066.00	2,674,332.00	6.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	495,798.00	276,336.00	188,485.23	294,737.00	(18,401.00)	-6.7%
Books and Other Reference Materials		4200	113,781.00	109,685.00	50,259.03	109,704.00	(19.00)	0.0%
Materials and Supplies		4300	14,516,276.00	18,747,054.00	7,237,574.76	18,346,427.00	400,627.00	2.1%
Noncapitalized Equipment		4400	1,482,148.00	1,925,938.00	189,095.45	1,058,533.00	867,405.00	45.0%
Food		4700	205,000.00	237,000.00	127,717.06	237,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,813,003.00	21,296,013.00	7,793,131.53	20,046,401.00	1,249,612.00	5.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,317,805.00	7,385,205.00	2,280,636.01	7,385,065.00	140.00	0.0%
Travel and Conferences		5200	1,669,417.00	1,900,829.00	443,325.24	1,952,976.00	(52,147.00)	-2.7%
Dues and Memberships		5300	241,899.00	233,495.00	146,857.30	251,807.00	(18,312.00)	-7.8%
Insurance		5400-5450	462,000.00	637,000.00	565,960.00	637,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,210,028.00	1,213,599.00	635,515.73	1,213,699.00	(100.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,987,892.00	19,986,640.00	5,851,801.85	20,182,852.00	(196,212.00)	-1.0%
Transfers of Direct Costs		5710	(1,029,501.00)	(1,522,635.00)	(308,365.18)	(1,606,097.00)	83,462.00	-5.5%
Transfers of Direct Costs - Interfund		5750	(87,809.00)	(121,242.00)	(12,688.30)	(124,764.00)	3,522.00	-2.9%
Professional/Consulting Services and Operating Expenditures		5800	22,374,884.00	25,101,038.00	7,833,778.38	29,893,400.00	(4,792,362.00)	-19.1%
Communications		5900	778,077.00	864,377.00	431,727.70	918,106.00	(53,729.00)	-6.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,924,692.00	55,678,306.00	17,868,548.73	60,704,044.00	(5,025,738.00)	-9.0%
CAPITAL OUTLAY								
Land		6100	850.00	20,850.00	6,470.00	20,850.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,484,717.00	8,035,000.00	980,194.27	8,063,445.00	(28,445.00)	-0.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,097,701.00	1,297,731.00	844,004.17	1,515,731.00	(218,000.00)	-16.8%
Equipment Replacement		6500	177,500.00	186,000.00	0.00	186,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,760,768.00	9,539,581.00	1,830,668.44	9,786,026.00	(246,445.00)	-2.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	15,872,489.00	18,746,074.00	8,399,426.53	19,581,379.00	(835,305.00)	-4.5%
All Other Transfers Out to All Others		7299	20,931,437.00	22,963,064.00	0.00	21,614,342.00	1,348,722.00	5.9%
Debt Service								
Debt Service - Interest		7438	62.00	43.00	0.00	43.00	0.00	0.0%
Other Debt Service - Principal		7439	82,700.00	113,667.00	52,350.00	98,217.00	15,450.00	13.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,886,688.00	41,822,848.00	8,451,776.53	41,293,981.00	528,867.00	1.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(9,647,502.00)	(11,494,860.00)	(526,770.56)	(9,658,397.00)	(1,836,463.00)	16.0%
Transfers of Indirect Costs - Interfund		7350	(5,975,004.00)	(6,318,187.00)	(1,118,915.28)	(8,198,332.00)	1,880,145.00	-29.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,622,506.00)	(17,813,047.00)	(1,645,685.84)	(17,856,729.00)	43,682.00	-0.2%
TOTAL, EXPENDITURES			236,296,897.00	236,542,844.00	97,980,323.88	241,188,072.00	(4,645,228.00)	-2.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	780,996.00	786,409.00	0.00	1,094,314.00	(307,905.00)	-39.2%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			780,996.00	786,409.00	0.00	1,094,314.00	(307,905.00)	-39.2%
OTHER SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(8,788,320.00)	(8,446,083.00)	(35,262.28)	(8,071,598.00)	374,485.00	-4.4%
Contributions from Restricted Revenues		8990	(2,764,173.00)	(2,974,444.00)	0.00	(2,920,094.00)	54,350.00	-1.8%
(e) TOTAL, CONTRIBUTIONS			(11,552,493.00)	(11,420,527.00)	(35,262.28)	(10,991,692.00)	428,835.00	-3.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,333,489.00)	(12,206,936.00)	(35,262.28)	(12,086,006.00)	120,930.00	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,999,192.00	7,010,678.00	3,003,421.69	7,010,889.00	211.00	0.0%
2) Federal Revenue		8100-8299	21,656,522.00	15,640,305.00	6,610,450.17	16,400,763.00	760,458.00	4.9%
3) Other State Revenue		8300-8599	24,645,936.00	31,448,129.00	15,103,362.82	32,432,570.00	984,441.00	3.1%
4) Other Local Revenue		8600-8799	64,470,808.00	85,968,504.00	60,521,806.86	88,186,507.00	2,218,003.00	2.6%
5) TOTAL, REVENUES			117,772,458.00	140,067,616.00	85,239,041.54	144,030,729.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	23,141,640.00	23,311,120.00	12,724,692.69	22,657,070.00	654,050.00	2.8%
2) Classified Salaries		2000-2999	25,587,572.00	26,045,416.00	12,201,444.00	25,806,183.00	239,233.00	0.9%
3) Employee Benefits		3000-3999	30,634,109.00	29,897,808.00	13,098,468.98	29,114,827.00	782,981.00	2.6%
4) Books and Supplies		4000-4999	19,706,092.00	8,621,742.00	3,620,951.76	8,343,281.00	278,461.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	32,240,651.00	64,675,462.00	11,268,723.06	63,287,227.00	1,388,235.00	2.1%
6) Capital Outlay		6000-6999	3,118,366.00	319,401.00	204,006.80	312,401.00	7,000.00	2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	90,987.00	95,849.00	95,850.00	313,069.00	(217,220.00)	-226.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,647,502.00	11,494,860.00	526,770.56	9,658,397.00	1,836,463.00	16.0%
9) TOTAL, EXPENDITURES			144,166,919.00	164,461,658.00	53,740,907.85	159,492,455.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,394,461.00)	(24,394,042.00)	31,498,133.69	(15,461,726.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	11,552,493.00	11,420,527.00	35,262.28	10,991,692.00	(428,835.00)	-3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,571,758.00	10,439,792.00	35,262.28	10,010,957.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,822,703.00)	(13,954,250.00)	31,533,395.97	(5,450,769.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	97,072,405.00	119,085,951.00		119,085,951.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,072,405.00	119,085,951.00		119,085,951.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,072,405.00	119,085,951.00		119,085,951.00		
2) Ending Balance, June 30 (E + F1e)			81,249,702.00	105,131,701.00		113,635,182.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	81,249,702.00	105,131,701.00		113,635,182.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	6,999,192.00	7,010,678.00	3,003,421.69	7,010,889.00	211.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,999,192.00	7,010,678.00	3,003,421.69	7,010,889.00	211.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,046,420.00	1,037,120.00	0.00	1,037,120.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	524,364.00	576,973.00	5,614.97	576,973.00	0.00	0.0%
Child Nutrition Programs		8220	480,000.00	510,000.00	130,610.72	510,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	2,223,345.00	2,070,781.00	654,027.82	2,342,869.00	272,088.00	13.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,584,753.00	3,592,228.00	2,071,249.38	4,127,986.00	535,758.00	14.9%
Title I, Part D, Local Delinquent Programs	3025	8290	1,277,796.00	995,445.00	750,360.76	825,507.00	(169,938.00)	-17.1%
Title II, Part A, Supporting Effective Instruction	4035	8290	62,043.00	62,904.00	46,896.00	62,904.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	567.00	2,264.00	2,264.00	New
Title III, English Learner Program	4203	8290	72,081.00	86,095.00	43,048.00	86,095.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	1,827,958.00	1,955,185.00	540,245.90	1,945,797.00	(9,388.00)	-0.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,557,762.00	4,753,574.00	2,367,829.62	4,883,248.00	129,674.00	2.7%
TOTAL, FEDERAL REVENUE			21,656,522.00	15,640,305.00	6,610,450.17	16,400,763.00	760,458.00	4.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	232,629.00	315,000.00	120,819.15	315,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	350,136.00	398,684.00	9,203.69	398,684.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	19,736.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	235,286.00	276,502.00	0.00	147,647.00	(128,855.00)	-46.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	2,076,386.00	2,783,143.00	3,341,059.82	2,894,133.00	110,990.00	4.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	4,892,928.00	4,266,034.00	1,672,557.65	4,397,832.00	131,798.00	3.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,838,835.00	23,408,766.00	9,959,722.51	24,279,274.00	870,508.00	3.7%
TOTAL, OTHER STATE REVENUE			24,645,936.00	31,448,129.00	15,103,362.82	32,432,570.00	984,441.00	3.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,336,713.00	3,336,713.00	2,149,467.11	3,336,713.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	100,000.00	183,764.00	62,557.37	183,764.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	2,800.00	8,980.00	6,113.20	8,980.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	48,807,383.00	65,214,147.00	41,346,560.43	66,836,785.00	1,622,638.00	2.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	581,720.00	1,045,309.00	551,630.16	1,045,309.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,775,383.00	11,384,962.00	13,682,152.37	11,980,327.00	595,365.00	5.2%
Tuition		8710	4,846,422.00	4,774,242.00	2,709,861.00	4,774,242.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	13,465.22	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,470,808.00	85,968,504.00	60,521,806.86	88,186,507.00	2,218,003.00	2.6%
TOTAL, REVENUES			117,772,458.00	140,067,616.00	85,239,041.54	144,030,729.00	3,963,113.00	2.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,897,928.00	10,800,296.00	5,921,931.23	10,760,339.00	39,957.00	0.4%
Certificated Pupil Support Salaries		1200	2,843,554.00	3,298,548.00	1,619,212.70	2,891,580.00	406,968.00	12.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,831,493.00	6,593,099.00	3,848,883.58	6,437,366.00	155,733.00	2.4%
Other Certificated Salaries		1900	2,568,665.00	2,619,177.00	1,334,665.18	2,567,785.00	51,392.00	2.0%
TOTAL, CERTIFICATED SALARIES			23,141,640.00	23,311,120.00	12,724,692.69	22,657,070.00	654,050.00	2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,441,004.00	11,416,330.00	5,185,485.98	11,582,549.00	(166,219.00)	-1.5%
Classified Support Salaries		2200	1,512,291.00	1,624,002.00	773,639.46	1,510,090.00	113,912.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	8,202,065.00	8,491,333.00	4,139,374.69	8,409,776.00	81,557.00	1.0%
Clerical, Technical and Office Salaries		2400	4,424,747.00	4,506,515.00	2,098,443.76	4,296,214.00	210,301.00	4.7%
Other Classified Salaries		2900	7,465.00	7,236.00	4,500.11	7,554.00	(318.00)	-4.4%
TOTAL, CLASSIFIED SALARIES			25,587,572.00	26,045,416.00	12,201,444.00	25,806,183.00	239,233.00	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,458,888.00	8,679,401.00	2,115,770.48	8,555,373.00	124,028.00	1.4%
PERS		3201-3202	7,460,250.00	7,520,820.00	3,459,912.91	7,358,511.00	162,309.00	2.2%
OASDI/Medicare/Alternative		3301-3302	781,875.00	804,095.00	380,832.02	782,308.00	21,787.00	2.7%
Health and Welfare Benefits		3401-3402	12,563,455.00	11,232,407.00	6,599,974.95	11,219,429.00	12,978.00	0.1%
Unemployment Insurance		3501-3502	25,253.00	25,602.00	12,219.48	25,043.00	559.00	2.2%
Workers' Compensation		3601-3602	1,048,691.00	1,011,601.00	497,295.86	988,124.00	23,477.00	2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	295,697.00	623,882.00	32,463.28	186,039.00	437,843.00	70.2%
TOTAL, EMPLOYEE BENEFITS			30,634,109.00	29,897,808.00	13,098,468.98	29,114,827.00	782,981.00	2.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	387,067.00	387,067.00	0.00	387,067.00	0.00	0.0%
Books and Other Reference Materials		4200	25,050.00	37,732.00	10,173.29	46,444.00	(8,712.00)	-23.1%
Materials and Supplies		4300	10,900,102.00	5,306,260.00	2,425,191.85	4,742,787.00	563,473.00	10.6%
Noncapitalized Equipment		4400	7,974,873.00	2,435,529.00	975,715.61	2,438,429.00	(2,900.00)	-0.1%
Food		4700	419,000.00	455,154.00	209,871.01	728,554.00	(273,400.00)	-60.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			19,706,092.00	8,621,742.00	3,620,951.76	8,343,281.00	278,461.00	3.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,085,809.00	22,269,216.00	5,236,689.63	38,351,008.00	(16,081,792.00)	-72.2%
Travel and Conferences		5200	1,218,076.00	1,285,496.00	500,084.44	1,521,734.00	(236,238.00)	-18.4%
Dues and Memberships		5300	17,741.00	17,321.00	18,589.58	17,223.00	98.00	0.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	225,355.00	198,155.00	102,004.13	205,030.00	(6,875.00)	-3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,137,636.00	1,249,088.00	547,660.22	1,405,110.00	(156,022.00)	-12.5%
Transfers of Direct Costs		5710	1,029,501.00	1,522,635.00	308,365.18	1,606,097.00	(83,462.00)	-5.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	1,000.00	(1,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	14,407,121.00	37,959,258.00	4,461,043.14	19,989,116.00	17,970,142.00	47.3%
Communications		5900	119,412.00	174,293.00	94,286.74	190,909.00	(16,616.00)	-9.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,240,651.00	64,675,462.00	11,268,723.06	63,287,227.00	1,388,235.00	2.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,604,550.00	314,401.00	204,006.80	307,401.00	7,000.00	2.2%
Equipment Replacement		6500	1,463,816.00	5,000.00	0.00	5,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,118,366.00	319,401.00	204,006.80	312,401.00	7,000.00	2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	217,220.00	(217,220.00)	New
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	22,881.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	2,536.00	2,536.00	2,536.00	0.00	0.0%
Other Debt Service - Principal		7439	68,106.00	93,313.00	93,314.00	93,313.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			90,987.00	95,849.00	95,850.00	313,069.00	(217,220.00)	-226.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	9,647,502.00	11,494,860.00	526,770.56	9,658,397.00	1,836,463.00	16.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,647,502.00	11,494,860.00	526,770.56	9,658,397.00	1,836,463.00	16.0%
TOTAL, EXPENDITURES			144,166,919.00	164,461,658.00	53,740,907.85	159,492,455.00	4,969,203.00	3.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	8,788,320.00	8,446,083.00	35,262.28	8,071,598.00	(374,485.00)	-4.4%
Contributions from Restricted Revenues		8990	2,764,173.00	2,974,444.00	0.00	2,920,094.00	(54,350.00)	-1.8%
(e) TOTAL, CONTRIBUTIONS			11,552,493.00	11,420,527.00	35,262.28	10,991,692.00	(428,835.00)	-3.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,571,758.00	10,439,792.00	35,262.28	10,010,957.00	428,835.00	4.1%

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

	DESCRIPTION	2023-24 Unaudited Actuals	2024-25 First Interim Budget	2024-25 Second Interim Budget	2025-26 Projected Budget	2026-27 Projected Budget
A.	REVENUES					
	LCFF/Revenue Limit Sources	126,724,889	134,498,211	133,135,800	139,808,149	146,648,789
	Federal Revenues	34,800,498	15,640,305	16,400,763	14,000,942	14,000,942
	Other State Revenues	41,837,400	38,657,741	39,646,159	35,241,299	32,378,298
	Other Local Revenue	121,556,750	144,662,269	147,741,268	122,636,871	125,580,017
	Other Transfers	42,318,337	47,984,715	47,238,693	48,220,608	49,677,534
	TOTAL REVENUES	**367,237,874**	**381,443,241**	**384,162,683**	**359,907,869**	**368,285,580**
B.	EXPENDITURES					
	Certificated Salaries	55,824,774	61,297,054	61,025,393	63,688,689	67,392,154
	Classified Salaries	66,004,042	70,919,227	74,167,143	76,355,425	79,652,175
	Employee Benefits	61,185,506	73,057,206	69,599,893	70,067,884	72,238,802
	Books and Supplies	14,621,174	29,917,755	28,389,682	17,919,841	17,081,328
	Services,Other Oper. Exps	60,264,709	120,353,768	123,991,271	80,717,726	74,023,044
	Capital Outlay	8,989,810	9,858,982	10,098,427	15,383,144	1,898,427
	Other Outgo	22,324,598	35,600,510	33,408,718	41,084,046	46,819,147
	Program Reductions				(6,500,000)	(6,500,000)
	TOTAL EXPENDITURES	**289,214,613**	**401,004,502**	**400,680,527**	**358,716,755**	**352,605,077**
C.	EXCESS (DEFICIENCY)	78,023,261	(19,561,261)	(16,517,844)	1,191,113	15,680,503
D.	OTHER SOURCES/USES					
	Interfund Transfers In - Spec Reserve	0	0	0	0	0
	Interfund Transfers In - Other	0	0	0	0	0
	Interfund Transfers Out - Child Care Fund	844,174	786,409	1,094,314	830,491	912,974
	Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
	Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
	Interfund Trfs Out - Def. Maint	0	0	0	0	0
	Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

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

	DESCRIPTION	2023-24 Unaudited Actuals	2024-25 First Interim Budget	2024-25 Second Interim Budget	2025-26 Projected Budget	2026-27 Projected Budget
D.						
	Other Sources - Other	0	0	0	0	0
	Contributions to Restricted Programs	0	0	0	464,377.5	464,378
	Total Other Sources/Uses	**(1,824,909)**	**(1,767,144)**	**(2,075,049)**	**(1,346,849)**	**(1,429,332)**
E.	NET INCREASE (DECREASE)	76,198,352	(21,328,405)	(18,592,893)	(155,735)	14,251,171
F.	FUND BALANCE					
	Beginning Balance, July 1,	376,091,986	452,290,329	452,290,329	433,697,436	433,541,701
	Audit Adjustments/Restatements	(1)	0	0	0	0
	Net Beginning Balance	**376,091,985**	**452,290,329**	**452,290,329**	**433,697,436**	**433,541,701**
	Ending Balance, June 30,	**452,290,337**	**430,961,924**	**433,697,436**	**433,541,701**	**447,792,872**
	Components of Ending Fund Balance					
	Revolving Cash	70,000	70,000	70,000	70,000	70,000
	Stores	0	0	0	0	0
	Legally Restricted	119,085,957	105,131,701	113,635,182	121,425,255	134,960,797
	Board Designated					
	Designated Amounts	117,943,546	105,176,459	100,715,506	76,884,103	60,296,975
	Economic Uncertainties	215,190,835	220,583,764	219,276,748	235,162,343	252,465,100
	Undesignated Amounts	(0)	0	0	0	0

Criteria and Standards Review Summary Explanation if Criteria are Not Met

1 Average Daily Attendance (ADA) – County Operations Grant
Projected Average Daily Attendance (ADA) for District Funded County Operated programs has changed and is not meeting the historical variance in ADA due to the changes in our student population and because this budget includes a decrease in ADA in the future years for all programs. We continue to monitor and anticipate making changes if necessary.

Supplemental explanations if answered yes:

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

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

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

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

Additional explanations if answered yes:

A8 We have a change of Superintendent. Effective July 1, 2024, Dr. Stefan Bean is the new Superintendent for the Orange County Department of Education.

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 05, 2025 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: David Giordano Telephone: (714) 966-4447

Title: Associate Superintendent, Admin Svs E-mail: dgiordano@ocde.us

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)	Percent Change	Status
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2024-25)	1,104.00	1,090.00	-1.3%	Met
1st Subsequent Year (2025-26)	1,060.00	1,045.00	-1.4%	Met
2nd Subsequent Year (2026-27)	1,019.00	1,003.00	-1.6%	Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2024-25)	3,170.80	3,108.80	-2.0%	Met
1st Subsequent Year (2025-26)	3,153.80	3,088.00	-2.1%	Not Met
2nd Subsequent Year (2026-27)	3,138.80	3,069.00	-2.2%	Not Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2024-25)	411,373.82	411,311.82	0.0%	Met
1st Subsequent Year (2025-26)	411,356.82	411,356.82	0.0%	Met
2nd Subsequent Year (2026-27)	411,341.82	411,341.82	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2024-25)	110.00	110.00	0.0%	Met
1st Subsequent Year (2025-26)	110.00	110.00	0.0%	Met
2nd Subsequent Year (2026-27)	110.00	110.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Projected Average Daily Attendance (ADA) for District Funded County Operated programs has changed and is not meeting the historical variance in ADA due to the changes in our student population and because this budget includes a decrease in ADA in the future years for all programs. We continue to monitor and anticipate making changes if necessary.

2. CRITERION: LCFF Revenue

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

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

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2024-25)	183,640,476.00	181,520,833.00	-1.2%	Met
1st Subsequent Year (2025-26)	193,516,707.00	191,608,387.00	-1.0%	Met
2nd Subsequent Year (2026-27)	204,369,463.00	201,815,706.00	-1.2%	Met

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

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

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

Explanation:
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

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

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

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

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

	Salaries and Benefits			
	First Interim (Form 01I, Objects 1000-3999)	Second Interim Projected Year Totals (Form 01I, Objects 1000-3999)		
Fiscal Year	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2024-25)	205,273,487.00	204,792,429.00	-.2%	Met
1st Subsequent Year (2025-26)	211,294,932.00	210,111,998.00	-.6%	Met
2nd Subsequent Year (2026-27)	219,819,834.00	219,283,131.00	-.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2024-25)	15,640,305.00	16,400,763.00	4.9%	No
1st Subsequent Year (2025-26)	13,750,916.00	14,000,943.00	1.8%	No
2nd Subsequent Year (2026-27)	13,750,916.00	14,000,942.00	1.8%	No
Explanation: (required if Yes)				
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	38,657,741.00	39,646,159.00	2.6%	No
1st Subsequent Year (2025-26)	34,941,481.00	35,241,299.00	.9%	No
2nd Subsequent Year (2026-27)	31,914,183.00	32,378,298.00	1.5%	No
Explanation: (required if Yes)				
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	192,646,984.00	194,979,961.00	1.2%	No
1st Subsequent Year (2025-26)	178,254,999.00	170,857,479.00	-4.1%	No
2nd Subsequent Year (2026-27)	181,864,474.00	175,257,551.00	-3.6%	No
Explanation: (required if Yes)				
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	29,917,755.00	28,389,682.00	-5.1%	Yes
1st Subsequent Year (2025-26)	19,003,840.00	17,919,841.00	-5.7%	Yes
2nd Subsequent Year (2026-27)	18,180,819.00	17,081,328.00	-6.0%	Yes
Explanation: (required if Yes)	Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.			
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	120,353,768.00	123,991,271.00	3.0%	No
1st Subsequent Year (2025-26)	72,510,196.00	74,217,726.00	2.4%	No
2nd Subsequent Year (2026-27)	65,456,777.00	67,523,044.00	3.2%	No
Explanation: (required if Yes)				

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2024-25)	246,945,030.00	251,026,883.00	1.7%	Met
1st Subsequent Year (2025-26)	226,947,396.00	220,099,721.00	-3.0%	Met
2nd Subsequent Year (2026-27)	227,529,573.00	221,636,791.00	-2.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2024-25)	150,271,523.00	152,380,953.00	1.4%	Met
1st Subsequent Year (2025-26)	91,514,036.00	92,137,567.00	.7%	Met
2nd Subsequent Year (2026-27)	83,637,596.00	84,604,372.00	1.2%	Met

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

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

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

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

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

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

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

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

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

5. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	7,112,336.79	7,112,338.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		7,112,338.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	60.6%	72.2%	78.3%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	20.2%	24.1%	26.1%

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

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

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

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

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

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	56,668,857.00	56,668,857.00	56,668,857.00

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

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2024-25)	(13,142,124.00)	242,282,386.00	5.4%	Met
1st Subsequent Year (2025-26)	(7,945,808.00)	245,720,814.00	3.2%	Met
2nd Subsequent Year (2026-27)	715,628.00	245,932,771.00	N/A	Met

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2024-25)	433,697,436.00	Met
1st Subsequent Year (2025-26)	433,541,702.00	Met
2nd Subsequent Year (2026-27)	447,792,873.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	423,520,453.39	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 current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses[2]:

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	402,755,576.00	360,527,981.00	354,498,787.00
County Office's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

8A. Calculating the County Office's Reserve Standard

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

		Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	402,755,576.00	360,527,981.00	354,498,787.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	402,755,576.00	360,527,981.00	354,498,787.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	8,055,111.52	7,210,559.62	7,089,975.74
6.	Reserve Standard - by Amount (From percentage level chart above)	2,584,000.00	2,584,000.00	2,584,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**8,055,111.52**	**7,210,559.62**	**7,089,975.74**

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)		Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	219,026,748.00	235,162,343.00	252,465,099.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	24,976,363.00	24,976,363.00	24,976,363.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	244,003,111.00	260,138,706.00	277,441,462.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	60.58%	72.15%	78.26%
	County Office's Reserve Standard (Section 8A, Line 7):	**8,055,111.52**	**7,210,559.62**	**7,089,975.74**
	Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. **Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2024-25)	(8,446,083.00)	(8,071,598.00)	-4.4%	(374,485.00)	Met
1st Subsequent Year (2025-26)	(8,743,068.00)	(7,299,144.00)	-16.5%	(1,443,924.00)	Not Met
2nd Subsequent Year (2026-27)	(8,721,841.00)	(6,933,957.00)	-20.5%	(1,787,884.00)	Not Met
1b. **Transfers In, County School Service Fund ***					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, County School Service Fund ***					
Current Year (2024-25)	1,767,144.00	2,075,049.00	17.4%	307,905.00	Not Met
1st Subsequent Year (2025-26)	1,811,226.00	1,811,226.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	1,893,709.00	1,893,709.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

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

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

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

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

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

Explanation: (required if NOT met)

Contributions from unrestricted programs to some restricted programs have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

Projected transfers out have changed by more than the standard amount due to the projected changes in funding for the Childcare program.

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

Project Information: (required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

   Yes

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

   No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
Leases	0	01/Various	01/56/76xx/Various	0
Certificates of Participation	6	01/8615	01/56/73X	6,325,000
General Obligation Bonds				
Supp Early Retirement Program	3	01/12/Various	01/12/39xx	948,892
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	0
Other Long-term Commitments (do not include OPEB):				
TOTAL:				7,273,892

Type of Commitment (continued):	Prior Year (2023-24) Annual Payment (P & I)	Current Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
Leases	75,302	10,561		
Certificates of Participation	1,160,000	1,195,000	1,230,000	1,265,000
General Obligation Bonds				
Supp Early Retirement Program	474,466	474,466	474,462	
State School Building Loans				
Compensated Absences	55,222	44,830		
Other Long-term Commitments (continued):				
Total Annual Payments:	1,764,990	1,724,857	1,704,462	1,265,000
Has total annual payment increased over prior year (2023-24)		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? No

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	2,654,578.00	2,654,578.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,654,578.00	2,654,578.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Sep 13, 2024	Sep 13, 2024

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2024-25)	0.00	0.00
1st Subsequent Year (2025-26)	0.00	0.00
2nd Subsequent Year (2026-27)	0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2024-25)	0.00	0.00
1st Subsequent Year (2025-26)	0.00	0.00
2nd Subsequent Year (2026-27)	0.00	0.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2024-25)	138,142.00	138,142.00
1st Subsequent Year (2025-26)	148,832.00	148,832.00
2nd Subsequent Year (2026-27)	166,302.00	166,302.00

d. Number of retirees receiving OPEB benefits		
Current Year (2024-25)	29.00	29.00
1st Subsequent Year (2025-26)	29.00	29.00
2nd Subsequent Year (2026-27)	29.00	29.00

4. Comments:

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

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

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

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

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? No

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? No

	First Interim (Form 01CSI, Item S7B)	Second Interim
2 Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	491,960.92	491,960.92
b. Unfunded liability for self-insurance programs	0.00	0.00

	First Interim (Form 01CSI, Item S7B)	Second Interim
3 Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2024-25)	2,207,885.00	2,207,885.00
1st Subsequent Year (2025-26)	2,207,885.00	2,207,885.00
2nd Subsequent Year (2026-27)	2,207,885.00	2,207,885.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2024-25)	0.00	0.00
1st Subsequent Year (2025-26)	0.00	0.00
2nd Subsequent Year (2026-27)	0.00	0.00

4 Comments:

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

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections? No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	240.2	245.3	245.3	245.3

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 498,617

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
6. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	7,287,551	7,287,551	7,287,551
3. Percent of H&W cost paid by employer	98.0%	98.0%	98.0%
4. Percent projected change in H&W cost over prior year	24.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	Yes	No	No
2. Cost of step & column adjustments	774,960	789,310	8,039,270
3. Percent change in step & column over prior year	1.9%	1.9%	1.9%

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	529.0	559.6	559.6	559.6

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 624,198

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
6. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?		No	No
2. Total cost of H&W benefits	14,111,429	14,111,429	14,111,429
3. Percent of H&W cost paid by employer	99.0%	99.0%	99.0%
4. Percent projected change in H&W cost over prior year	1.3%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	Yes	No	No
2. Cost of step & column adjustments	99,326	100,320	101,320
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections? n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	418.8	460.2	460.2	460.2

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

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

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
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 938,625

4. Amount included for any tentative salary schedule increases	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	14,223,350	14,223,350	14,223,350
3. Percent of H&W cost paid by employer	98.0%	98.0%	98.0%
4. Percent projected change in H&W cost over prior year	3.4%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interm and MYPs?	Yes	No	No
2. Cost of step & column adjustments	111,540	113,547	115,591
3. Percent change in step & column over prior year	1.8%	1.8%	1.8%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. **Status of Other Funds**

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

A8. We have a change of Superintendent. Effective July 1, 2024, Dr. Stefan Bean is the new Superintendent for the Orange County Department of Education.

End of County Office Second Interim Criteria and Standards Review

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	263.00	282.00	254.00	248.00	(34.00)	-12.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,140.00	822.00	855.00	842.00	20.00	2.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,403.00	1,104.00	1,109.00	1,090.00	(14.00)	-1.0%
2. District Funded County Program ADA						
a. County Community Schools	2,825.00	2,827.00	2,765.00	2,765.00	(62.00)	-2.0%
b. Special Education-Special Day Class	316.52	305.53	305.53	305.53	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	38.27	38.27	38.27	38.27	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	3,179.79	3,170.80	3,108.80	3,108.80	(62.00)	-2.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	4,582.79	4,274.80	4,217.80	4,198.80	(76.00)	-2.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	411,091.04	411,373.82	411,311.82	411,311.82	(62.00)	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	112.00	110.00	110.00	110.00	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	112.00	110.00	110.00	110.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	112.00	110.00	110.00	110.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	112.00	110.00	110.00	110.00	0.00	0.0%

Orange County Department of Education
ALL FUND STATEMENT
2024-25 First Interim Budget -vs- 2024-25 Adopted Budget

	Form 01 General Fund Subfund 0101		Form 10 Special Education Pass-Through Fund Subfund 1010		Form 12 Child Development Fund Subfund 1212		Form 14 Deferred Maintenance Fund Subfund 1414	
	2024-25 First Interim Budget	2024-25 Second Interim Budget	2024-25 First Interim Budget	2024-25 Second Interim Budget	2024-25 First Interim Budget	2024-25 Second Interim Budget	2024-25 First Interim Budget	2024-25 Second Interim Budget
Revenues	381,443,241	384,162,683	58,012,728	57,255,369	74,481,694	96,228,385	2,660,205	2,659,661
Expenditures	401,004,502	400,680,527	57,288,396	56,690,068	75,513,951	97,524,449	6,497,274	6,488,274
Excess / (Deficit)	(19,561,261)	(16,517,844)	724,332	565,301	(1,032,257)	(1,296,064)	(3,837,069)	(3,828,613)
Beginning Balance (July 1)	452,290,329	452,290,329	9,516,283	9,516,283	426,385	426,385	33,841,132	33,841,132
Transfers / Other Audit Adjustments	(1,767,144)	(2,075,049)	-	-	786,409	1,094,314	980,735	980,735
Reserves / Ending Balance June 30	430,961,924	433,697,436	10,240,615	10,081,584.00	180,537	224,635	30,984,798	30,993,254

	Form 17 Special Reserve Fund Subfund 1717		Form 30 State School Building Fund Subfund 3033		Form 35 School Facilities Fund Subfund 3535		Form 40 Capital Outlay Fund (Esplanade) Subfund 4040	
	2024-25 First Interim Budget	2024-25 Second Interim Budget	2024-25 First Interim Budget	2024-25 Second Interim Budget	2024-25 First Interim Budget	2024-25 Second Interim Budget	2024-25 First Interim Budget	2024-25 Second Interim Budget
Revenues	1,372,275	1,371,821			163,010	162,957	1,563,516	1,563,441
Expenditures	-	-			2,000	2,000	1,719,500	1,719,448
Excess / (Deficit)	1,372,275	1,371,821	-	-	161,010	160,957	(155,984)	(156,007.00)
Beginning Balance (July 1)	27,878,839	27,878,839			3,311,849	3,311,849	3,880,137	3,880,137
Transfers / Other Audit Adjustments					-	-	(178,513)	(178,513)
Reserves / Ending Balance June 30	29,251,114	29,250,660	-	-	3,472,859	3,472,806	3,545,640	3,545,617

	Form 56 Debt Service Fund (Esplanade) Subfund 5656		Form 67 Dental Self-Insurance Fund Subfund 6769		TOTAL ALL FUNDS	
	2024-25 First Interim Budget	2024-25 Second Interim Budget	2024-25 First Interim Budget	2024-25 Second Interim Budget	2024-25 First Interim Budget	2024-25 Second Interim Budget
Revenues	31,280	31,280	2,186,644	2,186,517	521,914,593	545,622,114
Expenditures	1,374,630	1,374,630	1,494,726	1,494,726	544,894,979	565,974,122
Excess / (Deficit)	(1,343,350)	(1,343,350)	691,918	691,791	(22,980,386)	(20,352,008)
Beginning Balance (July 1)	1,296,626	1,296,626	7,990,332	7,990,332	540,431,912	540,431,912
Transfers / Other Audit Adjustments	1,374,630	1,374,630	-	-	1,196,117	1,196,117
Reserves / Ending Balance June 30	1,327,906	1,327,906	8,682,250	8,682,123	518,647,643	521,276,021

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	48,599,543.00	48,820,284.00	20,208,543.90	48,063,054.00	(757,230.00)	-1.6%
2) Federal Revenue		8100-8299	8,370,743.00	8,804,776.00	48,908.84	8,804,776.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	426,559.00	387,668.00	218,623.12	387,539.00	(129.00)	0.0%
5) TOTAL, REVENUES			57,396,845.00	58,012,728.00	20,476,075.86	57,255,369.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	56,308,908.00	57,288,396.00	20,828,141.76	56,690,068.00	598,328.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			56,308,908.00	57,288,396.00	20,828,141.76	56,690,068.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,087,937.00	724,332.00	(352,065.90)	565,301.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,087,937.00	724,332.00	(352,065.90)	565,301.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,698,933.00	9,516,283.00		9,516,283.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,698,933.00	9,516,283.00		9,516,283.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,698,933.00	9,516,283.00		9,516,283.00		
2) Ending Balance, June 30 (E + F1e)			10,786,870.00	10,240,615.00		10,081,584.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,696,661.00	10,240,615.00		10,081,584.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	90,209.00	0.00		0.00		
GASB 31 Fair Market Value Adjustment	0000	9780	*90,209.00*					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	48,599,543.00	48,820,284.00	20,208,543.90	48,063,054.00	(757,230.00)	-1.6%
TOTAL, LCFF SOURCES			48,599,543.00	48,820,284.00	20,208,543.90	48,063,054.00	(757,230.00)	-1.6%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	8,370,743.00	8,804,776.00	48,908.84	8,804,776.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,370,743.00	8,804,776.00	48,908.84	8,804,776.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	336,350.00	345,146.00	176,101.12	345,017.00	(129.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	90,209.00	42,522.00	42,522.00	42,522.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			426,559.00	387,668.00	218,623.12	387,539.00	(129.00)	0.0%
TOTAL, REVENUES			57,396,845.00	58,012,728.00	20,476,075.86	57,255,369.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	8,547,866.00	8,940,869.00	185,001.39	8,940,869.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	47,739,831.00	48,326,316.00	20,629,675.15	47,727,988.00	598,328.00	1.2%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	21,211.00	21,211.00	13,465.22	21,211.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			56,308,908.00	57,288,396.00	20,828,141.76	56,690,068.00	598,328.00	1.0%
TOTAL, EXPENDITURES			56,308,908.00	57,288,396.00	20,828,141.76	56,690,068.00		

Resource	Description	2024-25 Projected Totals
6500	Special Education	9,445,549.00
6546	Mental Health-Related Services	636,035.00
Total, Restricted Balance		10,081,584.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,172,818.00	41,704,877.00	21,374,437.90	60,016,449.00	18,311,572.00	43.9%
3) Other State Revenue		8300-8599	34,458,620.00	30,680,756.00	46,831,135.12	33,870,442.00	3,189,686.00	10.4%
4) Other Local Revenue		8600-8799	1,680,455.00	2,096,061.00	1,590,584.42	2,341,494.00	245,433.00	11.7%
5) TOTAL, REVENUES			69,311,893.00	74,481,694.00	69,796,157.44	96,228,385.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	311,327.00	292,188.00	97,546.98	208,380.00	83,808.00	28.7%
2) Classified Salaries		2000-2999	4,957,826.00	5,122,891.00	2,423,384.95	5,112,506.00	10,385.00	0.2%
3) Employee Benefits		3000-3999	3,292,431.00	3,221,209.00	1,575,301.07	3,153,890.00	67,319.00	2.1%
4) Books and Supplies		4000-4999	545,220.00	658,897.00	56,416.79	845,663.00	(186,766.00)	-28.3%
5) Services and Other Operating Expenditures		5000-5999	54,892,123.00	59,900,579.00	38,893,728.84	80,005,678.00	(20,105,099.00)	-33.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,975,004.00	6,318,187.00	1,118,915.28	8,198,332.00	(1,880,145.00)	-29.8%
9) TOTAL, EXPENDITURES			69,973,931.00	75,513,951.00	44,165,293.91	97,524,449.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(662,038.00)	(1,032,257.00)	25,630,863.53	(1,296,064.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	780,996.00	786,409.00	0.00	1,094,314.00	307,905.00	39.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			780,996.00	786,409.00	0.00	1,094,314.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			118,958.00	(245,848.00)	25,630,863.53	(201,750.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,670,000.00	426,385.00		426,385.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,670,000.00	426,385.00		426,385.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,670,000.00	426,385.00		426,385.00		
2) Ending Balance, June 30 (E + F1e)			2,788,958.00	180,537.00		224,635.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,620,000.00	180,537.00		224,635.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	168,958.00	0.00		0.00		
GASB 31 Fair Market Value Adjustment	0000	9780	*168,958.00*					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	33,172,818.00	41,704,877.00	21,374,437.90	60,016,449.00	18,311,572.00	43.9%
TOTAL, FEDERAL REVENUE			33,172,818.00	41,704,877.00	21,374,437.90	60,016,449.00	18,311,572.00	43.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	34,458,620.00	30,680,756.00	46,831,135.12	33,870,442.00	3,189,686.00	10.4%
TOTAL, OTHER STATE REVENUE			34,458,620.00	30,680,756.00	46,831,135.12	33,870,442.00	3,189,686.00	10.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,075,162.00	1,604,776.00	1,276,728.32	1,850,209.00	245,433.00	15.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	168,958.00	215,518.00	215,518.00	215,518.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	436,335.00	275,767.00	14,013.55	275,767.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	62,000.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	22,324.55	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,680,455.00	2,096,061.00	1,590,584.42	2,341,494.00	245,433.00	11.7%
TOTAL, REVENUES			69,311,893.00	74,481,694.00	69,796,157.44	96,228,385.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	310,879.00	291,842.00	97,440.98	208,148.00	83,694.00	28.7%
Other Certificated Salaries		1900	448.00	346.00	106.00	232.00	114.00	32.9%
TOTAL, CERTIFICATED SALARIES			311,327.00	292,188.00	97,546.98	208,380.00	83,808.00	28.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,183,858.00	2,151,428.00	1,010,075.93	2,099,347.00	52,081.00	2.4%
Clerical, Technical and Office Salaries		2400	2,762,040.00	2,960,642.00	1,411,158.27	3,002,093.00	(41,451.00)	-1.4%
Other Classified Salaries		2900	11,928.00	10,821.00	2,150.75	11,066.00	(245.00)	-2.3%
TOTAL, CLASSIFIED SALARIES			4,957,826.00	5,122,891.00	2,423,384.95	5,112,506.00	10,385.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	58,978.00	58,989.00	1,474.74	86,293.00	(27,304.00)	-46.3%
PERS		3201-3202	1,431,740.00	1,468,798.00	673,823.51	1,433,874.00	34,924.00	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	79,245.00	82,044.00	36,726.79	82,755.00	(711.00)	-0.9%
Health and Welfare Benefits		3401-3402	1,600,987.00	1,435,803.00	806,268.56	1,386,937.00	48,866.00	3.4%
Unemployment Insurance		3501-3502	2,632.00	2,730.00	1,250.20	2,785.00	(55.00)	-2.0%
Workers' Compensation		3601-3602	110,572.00	109,206.00	50,421.44	111,384.00	(2,178.00)	-2.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,277.00	63,639.00	5,335.83	49,862.00	13,777.00	21.6%
TOTAL, EMPLOYEE BENEFITS			3,292,431.00	3,221,209.00	1,575,301.07	3,153,890.00	67,319.00	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	545,220.00	658,897.00	56,416.79	845,663.00	(186,766.00)	-28.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			545,220.00	658,897.00	56,416.79	845,663.00	(186,766.00)	-28.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	1,219,500.00	0.00	1,219,500.00	0.00	0.0%
Travel and Conferences		5200	55,566.00	47,905.00	28,903.56	60,413.00	(12,508.00)	-26.1%
Dues and Memberships		5300	11,620.00	13,432.00	11,225.00	13,607.00	(175.00)	-1.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,855.00	146,200.00	110,260.88	157,603.00	(11,403.00)	-7.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	87,809.00	121,242.00	12,688.30	123,764.00	(2,522.00)	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	54,559,731.00	58,347,758.00	38,729,403.60	78,427,039.00	(20,079,281.00)	-34.4%
Communications		5900	4,542.00	4,542.00	1,247.50	3,752.00	790.00	17.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,892,123.00	59,900,579.00	38,893,728.84	80,005,678.00	(20,105,099.00)	-33.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	5,975,004.00	6,318,187.00	1,118,915.28	8,198,332.00	(1,880,145.00)	-29.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,975,004.00	6,318,187.00	1,118,915.28	8,198,332.00	(1,880,145.00)	-29.8%
TOTAL, EXPENDITURES			69,973,931.00	75,513,951.00	44,165,293.91	97,524,449.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	780,996.00	786,409.00	0.00	1,094,314.00	307,905.00	39.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			780,996.00	786,409.00	0.00	1,094,314.00	307,905.00	39.2%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			780,996.00	786,409.00	0.00	1,094,314.00		

Resource	Description	2024-25 Projected Totals
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	224,635.00
Total, Restricted Balance		224,635.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,666,958.00	1,637,685.00	911,567.50	1,637,141.00	(544.00)	0.0%
5) TOTAL, REVENUES			2,689,478.00	2,660,205.00	911,567.50	2,659,661.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,300,000.00	5,197,274.00	100,951.49	5,188,274.00	9,000.00	0.2%
6) Capital Outlay		6000-6999	1,300,000.00	1,300,000.00	56,617.26	1,300,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,600,000.00	6,497,274.00	157,568.75	6,488,274.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(910,522.00)	(3,837,069.00)	753,998.75	(3,828,613.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			980,735.00	980,735.00	0.00	980,735.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,213.00	(2,856,334.00)	753,998.75	(2,847,878.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,791,503.00	33,841,132.00		33,841,132.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,791,503.00	33,841,132.00		33,841,132.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,791,503.00	33,841,132.00		33,841,132.00		
2) Ending Balance, June 30 (E + F1e)			35,861,716.00	30,984,798.00		30,993,254.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	27,613,522.00	23,858,296.00		23,864,806.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	8,248,194.00	7,126,502.00		7,128,448.00		
Deferred Maintenance	0000	9780		*7,126,502.00*				
Deferred Maintenance	0000	9780	*8,248,194.00*					
Deferred Maintenance	0000	9780				*7,128,448.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,439,948.00	1,456,287.00	730,169.50	1,455,743.00	(544.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	227,010.00	181,398.00	181,398.00	181,398.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,666,958.00	1,637,685.00	911,567.50	1,637,141.00	(544.00)	0.0%
TOTAL, REVENUES			2,689,478.00	2,660,205.00	911,567.50	2,659,661.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,100,000.00	1,115,000.00	62,019.97	1,115,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,200,000.00	4,082,274.00	38,931.52	4,073,274.00	9,000.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,300,000.00	5,197,274.00	100,951.49	5,188,274.00	9,000.00	0.2%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,300,000.00	1,300,000.00	56,617.26	1,300,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,300,000.00	1,300,000.00	56,617.26	1,300,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,600,000.00	6,497,274.00	157,568.75	6,488,274.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			980,735.00	980,735.00	0.00	980,735.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,321,946.00	1,372,275.00	773,634.61	1,371,821.00	(454.00)	0.0%
5) TOTAL, REVENUES			1,321,946.00	1,372,275.00	773,634.61	1,371,821.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,321,946.00	1,372,275.00	773,634.61	1,371,821.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,321,946.00	1,372,275.00	773,634.61	1,371,821.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,786,467.00	27,878,839.00		27,878,839.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,786,467.00	27,878,839.00		27,878,839.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,786,467.00	27,878,839.00		27,878,839.00		
2) Ending Balance, June 30 (E + F1e)			29,108,413.00	29,251,114.00		29,250,660.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	4,274,297.00	4,274,297.00		4,274,297.00		
GASB 45 ARC	0000	9780		*4,274,297.00*				
GASB 45 ARC	0000	9780	*4,274,297.00*					
GASB 45 ARC	0000	9780				*4,274,297.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	24,834,116.00	24,976,817.00		24,976,363.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,142,843.00	1,215,905.00	617,264.61	1,215,451.00	(454.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	179,103.00	156,370.00	156,370.00	156,370.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,321,946.00	1,372,275.00	773,634.61	1,371,821.00	(454.00)	0.0%
TOTAL, REVENUES			1,321,946.00	1,372,275.00	773,634.61	1,371,821.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	226,439.00	163,010.00	91,898.67	162,957.00	(53.00)	0.0%
5) TOTAL, REVENUES			226,439.00	163,010.00	91,898.67	162,957.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,000.00	0.00	2,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,000.00	0.00	2,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			226,439.00	161,010.00	91,898.67	160,957.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			226,439.00	161,010.00	91,898.67	160,957.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,383,117.00	3,311,849.00		3,311,849.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,383,117.00	3,311,849.00		3,311,849.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,383,117.00	3,311,849.00		3,311,849.00		
2) Ending Balance, June 30 (E + F1e)			3,609,556.00	3,472,859.00		3,472,806.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,588,278.00	3,472,859.00		3,472,806.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	21,278.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
GASB 31 Fair Market Value Adjustment	0000	9780	*21,278.00*					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	205,161.00	144,437.00	73,325.67	144,384.00	(53.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	21,278.00	18,573.00	18,573.00	18,573.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			226,439.00	163,010.00	91,898.67	162,957.00	(53.00)	0.0%
TOTAL, REVENUES			226,439.00	163,010.00	91,898.67	162,957.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	2,000.00	0.00	2,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	2,000.00	0.00	2,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	2,000.00	0.00	2,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2024-25 Projected Totals
7710	State School Facilities Projects	3,472,806.00
Total, Restricted Balance		3,472,806.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,850,330.00	1,563,516.00	1,209,156.12	1,563,441.00	(75.00)	0.0%
5) TOTAL, REVENUES			2,850,330.00	1,563,516.00	1,209,156.12	1,563,441.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,000.00	17,000.00	6,836.19	17,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,198,115.00	1,197,500.00	432,838.47	1,197,448.00	52.00	0.0%
6) Capital Outlay		6000-6999	505,000.00	505,000.00	0.00	505,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,720,115.00	1,719,500.00	439,674.66	1,719,448.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,130,215.00	(155,984.00)	769,481.46	(156,007.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,374,630.00	1,374,630.00	0.00	1,374,630.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	1,196,117.00	0.00	1,196,117.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,374,630.00)	(178,513.00)	0.00	(178,513.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(244,415.00)	(334,497.00)	769,481.46	(334,520.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,155,026.00	3,880,137.00		3,880,137.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,155,026.00	3,880,137.00		3,880,137.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,155,026.00	3,880,137.00		3,880,137.00		
2) Ending Balance, June 30 (E + F1e)			2,910,611.00	3,545,640.00		3,545,617.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	2,910,611.00	3,545,640.00		3,545,617.00		
Esplanade Operational	0000	9780		*3,472,099.00*				
GASB 31 Fair Market Value Adjustment	0000	9780		*73,541.00*				
Esplanade Operational	0000	9780	*2,837,070.00*					
GASB 31 Fair Market Value Adjustment	0000	9780	*73,541.00*					
Esplanade Operational	0000	9780				*3,472,076.00*		
GASB 31 Fair Market Value Adjustment	0000	9780				*73,541.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,717,168.00	1,337,000.00	1,118,221.82	1,337,000.00	0.00	0.0%
Interest		8660	115,000.00	198,655.00	71,493.27	198,580.00	(75.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	13,162.00	15,861.00	15,861.00	15,861.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	12,000.00	3,580.03	12,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,850,330.00	1,563,516.00	1,209,156.12	1,563,441.00	(75.00)	0.0%
TOTAL, REVENUES			2,850,330.00	1,563,516.00	1,209,156.12	1,563,441.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,000.00	17,000.00	6,836.19	17,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,000.00	17,000.00	6,836.19	17,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	301,000.00	316,000.00	149,177.01	326,000.00	(10,000.00)	-3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	423,500.00	408,500.00	63,893.09	408,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	473,615.00	473,000.00	219,768.37	462,948.00	10,052.00	2.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,198,115.00	1,197,500.00	432,838.47	1,197,448.00	52.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	505,000.00	505,000.00	0.00	505,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			505,000.00	505,000.00	0.00	505,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,720,115.00	1,719,500.00	439,674.66	1,719,448.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,374,630.00	1,374,630.00	0.00	1,374,630.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			1,374,630.00	1,374,630.00	0.00	1,374,630.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	1,196,117.00	0.00	1,196,117.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	1,196,117.00	0.00	1,196,117.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,374,630.00)	(178,513.00)	0.00	(178,513.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,431.00	31,280.00	18,460.02	31,280.00	0.00	0.0%
5) TOTAL, REVENUES			25,431.00	31,280.00	18,460.02	31,280.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,374,630.00	1,374,630.00	0.00	1,374,630.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,374,630.00	1,374,630.00	0.00	1,374,630.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,349,199.00)	(1,343,350.00)	18,460.02	(1,343,350.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,374,630.00	1,374,630.00	0.00	1,374,630.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,374,630.00	1,374,630.00	0.00	1,374,630.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,431.00	31,280.00	18,460.02	31,280.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,296,723.00	1,296,626.00		1,296,626.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,296,723.00	1,296,626.00		1,296,626.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,296,723.00	1,296,626.00		1,296,626.00		
2) Ending Balance, June 30 (E + F1e)			1,322,154.00	1,327,906.00		1,327,906.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	1,322,154.00	1,327,906.00		1,327,906.00		
Esplanade Debt Service	0000	9780		*1,327,906.00*				
Esplanade Debt Service	0000	9780	*1,322,154.00*					
Esplanade Debt Service	0000	9780				*1,327,906.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	25,000.00	27,455.00	14,635.02	27,455.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	431.00	3,825.00	3,825.00	3,825.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,431.00	31,280.00	18,460.02	31,280.00	0.00	0.0%
TOTAL, REVENUES			25,431.00	31,280.00	18,460.02	31,280.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	179,630.00	179,630.00	0.00	179,630.00	0.00	0.0%
Other Debt Service - Principal		7439	1,195,000.00	1,195,000.00	0.00	1,195,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,374,630.00	1,374,630.00	0.00	1,374,630.00	0.00	0.0%
TOTAL, EXPENDITURES			1,374,630.00	1,374,630.00	0.00	1,374,630.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,374,630.00	1,374,630.00	0.00	1,374,630.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,374,630.00	1,374,630.00	0.00	1,374,630.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,374,630.00	1,374,630.00	0.00	1,374,630.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,198,821.00	2,186,644.00	679,236.86	2,186,517.00	(127.00)	0.0%
5) TOTAL, REVENUES			2,198,821.00	2,186,644.00	679,236.86	2,186,517.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,319,244.00	1,404,726.00	372,764.99	1,404,726.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	90,000.00	90,000.00	40,482.45	90,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,409,244.00	1,494,726.00	413,247.44	1,494,726.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			789,577.00	691,918.00	265,989.42	691,791.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			789,577.00	691,918.00	265,989.42	691,791.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	8,144,007.00	7,990,332.00		7,990,332.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,144,007.00	7,990,332.00		7,990,332.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,144,007.00	7,990,332.00		7,990,332.00		
2) Ending Net Position, June 30 (E + F1e)			8,933,584.00	8,682,250.00		8,682,123.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	8,884,965.00	8,682,250.00		8,682,123.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	48,619.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	305,000.00	340,744.00	180,074.36	340,617.00	(127.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	48,619.00	45,900.00	45,900.00	45,900.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	1,845,202.00	1,800,000.00	453,262.50	1,800,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,198,821.00	2,186,644.00	679,236.86	2,186,517.00	(127.00)	0.0%
TOTAL, REVENUES			2,198,821.00	2,186,644.00	679,236.86	2,186,517.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,319,244.00	1,404,726.00	372,764.99	1,404,726.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,319,244.00	1,404,726.00	372,764.99	1,404,726.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	90,000.00	90,000.00	40,482.45	90,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			90,000.00	90,000.00	40,482.45	90,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,409,244.00	1,494,726.00	413,247.44	1,494,726.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Net Position		0.00

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ENTITLEMENTS							
AB602 Special Education (Apportionment/Low Incidence/Out of Home Care)	$ -	$ 48,063,054	**$ 48,063,054**	07/01/24-06/30/25	State	E	To provide services to students with disabilities ages 3 through 22 based on their IEP.
A-G Completion Improvement Access **	$ 80,192	$ -	**$ 80,192**	07/01/22-06/30/26	State	E	To provide additional supports to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate high school meeting the A–G subject matter requirements for admission to the University of California and the California State University systems.
A-G Completion Improvement Loss Mitigation **	$ 40,524	$ -	**$ 40,524**	07/01/22-06/30/26	State	E	To provide funding to allow pupils who receive a grade of "D", "F", or "Fail" in an A–G approved course to retake those A–G courses.
American Rescue Plan: Homeless I Program	$ -	$ 400,244	**$ 400,244**	07/01/24-09/30/24	Federal	E	Authorized in section 2001(b)(q) of the American Rescue Plan Act of 2021. ARP-Homeless Children and Youth funds include ARP Homeless I Program which supplements the Education for Homeless Children and Youth (EHCY cc3602). Uses of funds may include expenses that are reasonable and necessary to facilitate the identification, enrollment, retention, and educational success of homeless children.
American Rescue Plan: Homeless II Program (ARP II)	$ -	$ 42,934	**$ 42,934**	07/01/21-09/30/24	Federal	E	Authorized in section 2001(b)(q) of the American Rescue Plan Act of 2021. ARP-Homeless Children and Youth funds include ARP Homeless I Program which supplements the Education for Homeless Children and Youth (EHCY cc3602). Uses of funds may include expenses that are reasonable and necessary to facilitate the identification, enrollment, retention, and educational success of homeless children.
Art Music & Instructional Materials Discretionary (AMIM) **	$ 2,686,608	$ -	**$ 2,686,608**	07/01/22-06/30/26	State	E	To provide funding to support arts and music education programs.
Arts and Music in Schools Prop 28 (AMS) **	$ 390,778	$ 420,095	**$ 810,873**	07/01/24-06/30/25	State	E	To provide funding to OCDE schools, including charter schools, to supplement arts education programs.
California Community School Partnership Program - Coordination	$ 434,660	$ 450,000	**$ 884,660**	07/01/23-06/30/25	State	E	To coordinate county-level governmental, nonprofit community-based organizations, and other external partnerships to support community schools.
California Community School Partnership Program Implementation (CCSPP3)		$ 360,000	**$ 360,000**	07/01/24-06/30/25	State	E	To provide funding to support the establishment of new community schools and/or the expansion or continuation of existing community schools.
California Mathematics, Sciences, and Computer Science Professional Learning (CAL-MSCS)	$ -	$ 179,219	**$ 179,219**	07/01/24-06/30/25	Local	E	To provide funding to support professional learning and support family engagement in mathematics, science, and computer science for pupils in grades four through twelve.

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CALWORKS Stage II Federal, F2AP	$ -	$ 1,216,115	**$ 1,216,115**	07/01/24-06/30/25	Federal	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage II State, G2AP	$ -	$ 5,832,262	**$ 5,832,262**	07/01/24-06/30/25	State	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage III Federal, F3TO	$ -	$ 2,780,098	**$ 2,780,098**	07/01/24-06/30/25	Federal	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage III State, G3TO	$ -	$ 1,613,676	**$ 1,613,676**	07/01/24-06/30/25	State	E	To provide funding to childcare providers for low-income families.
Classified School Employee	$ 862,320	$ 2,880,000	**$ 3,742,320**	07/01/23-06/30/25	State	E	To provide tuition reimbursement for Classified employees who are in a teacher credentialing program.
Classified School Employee Professional Development	$ 124,417	$ -	**$ 124,417**	07/01/24-06/30/25	State	E	To provide funding for any purpose described in Section 45391 of the Education Code, with first priority being professional development for the implementation of school safety plans, as set forth in Article 5.
Commercial Dishwasher		$ 80,000	**$ 80,000**	07/01/24-06/30/25	State	E	To promote single-use waste reduction and to transition the ACCESS site to safe, reusable food service ware through the purchase of an energy-efficient commercial dishwasher and/or costs directly related to installation.
Commission on Teacher Credentialing	$ 1,097	$ 18,577	**$ 19,674**	07/01/24-06/30/25	State	E	OCDE receives allocation based on the tracking and reporting of the number of OC teachers who are taking courses to be credentialed or certified.
Cost of Care Plus Rate	$ -	$ 4,524,462	**$ 4,524,462**	07/01/24-06/30/25	State	E	All providers will receive a monthly per child "Cost of Care Plus Rate" based on region. The licensed family child care home providers and centers in the southern region will receive $160 per child; license-exempt Family, Friend, and Neighbor (FFN) child care providers will receive $112 per child.
Dispute Resolution	$ -	$ 23,457	**$ 23,457**	07/01/24-06/30/25	Federal	E	To provide funding for Dispute Resolution for students/families with special needs.
Early Education Teacher Development (EETDG)		$ 1,812,444	**$ 1,812,444**	07/01/24-06/30/25	State	E	One-time funding to increase the number of highly qualified teachers available to serve in CSPP and TK, including increasing the number of credentialed teachers meeting the requirements defined in Ed. Code 48000(g). A majority of the funding is allocated to pay stipends to participants enrolling in courses to receive their credential.
Education Innovation & Research (EIR)	$ -	$ 1,024,487	**$ 1,024,487**	07/01/24-06/30/25	Federal	E	To develop an ecosystem of supports promoting equity and inclusion in computer science for high school women and Latino students.

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Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Educator Effectiveness Block **	$ 1,090,402	$ -	**$ 1,090,402**	07/01/21-06/30/26	State	E	One-time funding provided to COEs to provide professional learning for teachers, administrators, paraprofessionals, and classified staff to promote educator equity, quality, and effectiveness.
Educator Workforce Investment (EWIG)(ELAP)	$ -	$ 1,646,252	**$ 1,646,252**	07/01/24-06/30/25	State	E	To deliver professional learning for teachers and paraprofessionals statewide to implement effective language acquisition programs for English learner (EL) students. These programs may include integrated language development within and across content areas, building capacity to implement the EL Roadmap adopted by the State Board of Education in July 2017 and bilingual and biliterate proficiency under the Educator Workforce Investment (EWIG): Effective Language Acquisition Programs (ELAP).
Elementary & Secondary School Relief Fund (ESSER III) **	$ -	$ 1,519,825	**$ 1,519,825**	07/01/24-09/30/24	Federal	E	As part of a learning recovery program, funds are to be used for supplemental instruction and support.
Ethnic Studies	$ 39,747	$ -	**$ 39,747**	07/01/22-06/30/26	State	E	To provide funding to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the ethnic studies model curriculum adopted pursuant to Section 51226.7 of the Education Code as a guide. LEAs serving pupils in grades 9-12 are eligible for funding.
Every Student Succeeds Act Comprehensive Support and Improvement County Office - Plan Development, Implementation & Plan Approval	$ -	$ 231,260	**$ 231,260**	07/01/24-06/30/25	Federal	E	To provide funding for County Offices to provide services to districts who have 2 consecutive years in differentiated assistance. Assist with their Site CSI Plan Development and Implementation of their CSI Plan, and for the purposes of review and approval of CSI Plans through the CSI prompts in the Local Control and Accountability Plan (LCAP).
Every Student Succeeds Act Comprehensive Support and Improvement LEA (CSI LEA)	$ -	$ 857,499	**$ 857,499**	07/01/24-06/30/25	Federal	E	To provide funding for OCDE schools identified as requiring support consistent with the California State Plan for the Every Student Succeeds Act.
Expanded Learning Opportunities Program (ELO-P) System of Support for Expanded Learning (SSEL)	$ -	$ 239,223	**$ 239,223**	07/01/24-06/30/25	State	E	Provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade.
Federal Alternative Payment Program	$ -	$ 5,891,406	**$ 5,891,406**	07/01/23-06/30/25	Federal	E	To provide funding to childcare providers for low-income families.
Federal Alternative Payment Program, Coronavirus Response and Relief Supplemental Appropriations, CAPP CRRSA	$ -	$ 48,597,023	**$ 48,597,023**	07/01/23-06/30/25	Federal	E	To provide funding for childcare and development programs in Orange County.

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Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Federal Preschool	$ -	$ 199,090	**$ 199,090**	07/01/24-06/30/25	Federal	E	To provide services to children ages 3-5 with disabilities.
Foster Youth Services Countywide Programs	$ -	$ 1,451,587	**$ 1,451,587**	07/01/24-06/30/25	State	E	To provide countywide coordination services for foster youth services.
General Alternative Payment Program	$ -	$ 16,232,188	**$ 16,232,188**	07/01/23-06/30/25	State	E	To provide funding to childcare providers for low-income families.
Golden State Pathways (GSPP)		$ 1,272,364	**$ 1,272,364**	07/01/24-06/30/25	State	E	To provide funding to promote pathways in technology, health care, education, climate-related fields, and other high-wage, high-skill, and high-growth industries.
IDEA Local Assistance Part B	$ -	$ 9,681,005	**$ 9,681,005**	07/01/24-06/30/25	Federal	E	To provide Federal funding for services to students ages 3-22 with disabilities.
Inclusive Early Education Expansion Program (IEEEP)	$ -	$ 875,072	**$ 875,072**	07/01/24-06/30/25	State	E	To provide individualized and necessary supports to enable children with disabilities to meet high expectations within the ELC settings.
K16 Collaborative Program	$ -	$ 5,920,730	**$ 5,920,730**	07/01/23-06/30/25	State	E	OCDE will lead a collaborative of K-12 and college/university partners to successfully develop and implement articulated occupational pathways.
Kitchen Infrastructure & Training (KIT)	$ 157,106	$ -	**$ 157,106**	07/01/23-06/30/25	State	E	To fund kitchen infrastructure upgrades and food service training intended to increase a school's capacity to prepare meals served through federal school meal program and focus on expanding meal offerings and promoting nutritious foods.
Learning Recovery Emergency	$ 5,228,297	$ -	**$ 5,228,297**	07/01/22-06/30/28	State	E	To provide funding for learning recovery initiatives through the 2027-28 school year that, at minimum, support academic learning recovery, and staff and pupil social and emotional well-being.
Literacy Coaches and Reading Specialists	$ 781,854	$ -	**$ 781,854**	09/01/22-06/30/27	State	E	Funding for eligible LEAs to develop school literacy programs, employ and train literacy coaches and reading and literacy specialists, and develop and implement interventions for pupils in need of targeted literacy support.
Local Control Funding Formula Equity Multiplier	$ 4,004,130	$ 3,595,775	**$ 7,599,905**	07/01/23-06/30/25	State	E	To provide a separate source of funding allocated outside of the LCFF entitlement funds to districts with qualifying schools to support students. For a school to be eligible for funding, it must have a non-stability rate of greater than 25% with more than 70% of the students identified as socioeconomically disadvantaged as determined using the stability rate data. Funding for LEAs for allocation to school sites to provide evidence-based services and supports for students.

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Local Planning Council		$ 166,951	**$ 166,951**	07/01/24-06/30/25	State & Federal	E	To provide funds to coordinate child care needs within Orange County.
Lottery Funding	$ 13,729,125	$ 908,014	**$ 14,637,139**	07/01/24-06/30/25	State	E	Both unrestricted and restricted funds from state lottery based on OCDE student program attendance.
Mandated Costs	$ 8,984,482	$ 847,589	**$ 9,832,071**	07/01/24-06/30/25	State	E	To provide funding for services that are mandated by the state.
Mckinney-Vento	$ -	$ 304,059	**$ 304,059**	07/01/24-06/30/25	Federal	E	To provide funds for any schools within Orange County that need assistance under the McKinney-Vento Homeless Education Assistance Act.
Model Curriculum Project Supplemental	$ 8,992,007	$ -	**$ 8,992,007**	07/01/22-03/31/27	State	E	To provide funds to assist educators in teaching about history and cultural curriculum, and carry out an extensive statewide process of educator and community partnerships.
Multi-Tiered Support System (MTSS)	$ 19,005,385	$ -	**$ 19,005,385**	07/01/21-06/30/26	State	E	Develop an evidence-based curriculum for schools to enhance the ability of educators to utilize strategies that are culturally relevant, responsive and appropriate for understanding and addressing classroom/school behaviors that undermine or disrupt the learning environment. Prepare, pilot and implement the program.
National School Lunch Equipment Assistance	$ -	$ 83,295	**$ 83,295**	02/01/24-02/01/25	State	E	To purchase food service equipment to serve healthier meals that meet the meal pattern requirements
Orange County School Threat Assessment & Response (STOP ACT)	$ -	$ 38,062	**$ 38,062**	07/01/23-09/30/24	Federal	E	Develop and implement threat assessment and/or intervention teams and/or operate technology solutions such as anonymous reporting systems for threats of school violence, including mobile telephone applications, hotlines, and websites. Threat assessment and/or intervention teams must coordinate with law enforcement agencies and school personnel.
Orange County School Threat Assessment & Response (STOP ACT #2)	$ -	$ 434,526	**$ 434,526**	07/01/24-06/30/25	Federal	E	Develop and implement threat assessment and/or intervention teams and/or operate technology solutions such as anonymous reporting systems for threats of school violence, including mobile telephone applications, hotlines, and websites. Threat assessment and/or intervention teams must coordinate with law enforcement agencies and school personnel.
Orange County School Threat Assessment & Response (STOP ACT #3)	$ -	$ 311,352	**$ 311,352**	07/01/24-06/30/25	Federal	E	Develop and implement threat assessment and/or intervention teams and/or operate technology solutions such as anonymous reporting systems for threats of school violence, including mobile telephone applications, hotlines, and websites. Threat assessment and/or intervention teams must coordinate with law enforcement agencies and school personnel.

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Part C, Early Education (Federal Revenue)	$ -	$ 401,107	**$ 401,107**	07/01/24-06/30/25	Federal	E	To provide coordinated services for preschool age children.
Part C, Early Education (State Revenue)	$ -	$ 55,261	**$ 55,261**	07/01/24-06/30/25	State	E	To provide coordinated services for preschool age children.
Preschool Staff Development	$ -	$ 2,262	**$ 2,262**	07/01/24-06/30/25	Federal	E	To provide funds for Professional Development for teachers and administrators for preschool students with disabilities.
Quality Counts California Quality Improvement (QCC)		$ 918,174	**$ 918,174**	07/01/24-06/30/25	Federal	E	Quality Start OC provides professional learning opportunities to teachers, including coaching for administrators and teachers. Services include program validations, assessments and rating, technical assistance, and community practices.
Quality Rating Information System (CSPP QRIS)		$ 2,939,324	**$ 2,939,324**	07/01/24-06/30/25	State	E	To support Early Learning Child Development contracted early learning and care programs, and increase the number of low income children in high quality state preschool and early migrant programs.
Reversing Opioid Overdose	$ 228,308	$ -	**$ 228,308**	07/01/23-06/30/24	State	E	OCDE receives allocation based on the number of qualifying school sites (sites with grade level 6th or above) and their respective enrollment. Funds used to purchase and maintain a sufficient stock of emergency opioid antagonists for school sites.
SB 140 Administrative Support Allocation		$ 50,000	**$ 50,000**	07/01/23-06/30/25	Federal	E	To support activities including dues deduction, subsidized provider report, and any additional data collection related to Child Care Providers United data request.
Science, Technology, Engineering, Arts, and Mathematics (STEAM)	$ -	$ 115,000	**$ 115,000**	07/01/23-06/30/25	State & Federal	E	STEM Hub will identify the skills needed to ensure capacity building which will include, facilitation, trainer and coaching skills, and knowledge of Next Generation Science Standards.
State Mental Health	$ -	$ 372,286	**$ 372,286**	07/01/24-06/30/25	State	E	Funds for mental health services specifically for students with disabilities identified in their IEP.
Student Support and Enrichment Block (SSEBG)	$ 4,747,020	$ 4,747,020	**$ 9,494,040**	07/01/23-06/30/25	State	E	Provides additional funding to COE's with Alternative Education Grant ADA to use for student support and enrichment opportunities. Funding calculated based on amount per unit of Alternative Education Grant ADA.
Systems of Support for Expanded Learning	$ -	$ 248,291	**$ 248,291**	07/01/24-06/30/25	State & Federal	E	Provides technical assistance to all After School Education and Safety, 21st Century Community Learning Centers.
Title I Part A		$ 4,127,986	**$ 4,127,986**	07/01/24-06/30/25	Federal	E	Serving homeless youth students between ages 5-17 in group homes.

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Title I, Part D, Delinquent		$ 825,507	**$ 825,507**	07/01/24-06/30/25	Federal	E	Serving students who are neglected, delinquent, or at-risk between the ages of 5-17 and connected with the Juvenile justice system.
Title II - Teacher Quality, Part A		$ 62,904	**$ 62,904**	07/01/24-06/30/25	Federal	E	To increase academic achievement of all students by improving teacher and principal quality.
Title III, IMM - Part A		$ 2,264	**$ 2,264**	07/01/24-06/30/25	Federal	E	To provide supplementary programs and services to eligible immigrant students. Funds are to assist immigrant students to achieve grade level and graduation standards.
Title III, LEP - Part A		$ 86,095	**$ 86,095**	07/01/24-06/30/25	Federal	E	To ensure that English learners attain English Language proficiency.
Title IV, Part A		$ 337,335	**$ 337,335**	07/01/24-06/30/25	Federal	E	To increase the capacity of LEAs to meet the goals of the ESSA by providing all students with access to a well-rounded education, improving school conditions for student learning, and improving use of technology in order to improve the academic achievement and digital literacy of all students.
Tobacco Use Prevention Education - Admin. CTALF Prop 99 (TUPE)	$ -	$ 153,320	**$ 153,320**	07/01/24-06/30/25	State	E	To provide leadership, training, administrative oversight, and technical assistance to LEAs for planning and implementing TUPE Programs.
Tobacco Use Prevention Education - Admin. CTAT Prop 56 (TUPE)	$ -	$ 140,049	**$ 140,049**	07/01/24-06/30/25	State	E	Goal is to continue to provide leadership, training, and technical assistance to school districts in planning and implementing TUPE Programs.
Tobacco-Use Prevention Education Capacity Building Provider (TUPE)	$ -	$ 1,992,074	**$ 1,992,074**	07/01/24-06/30/25	State	E	To create statewide systems that build the capacity of Education in delivering high quality TUPE programming across California districts and schools. Deliverables include creating a statewide level collaborative of COE leaders, establishing regional professional learning networks, create online professional training opportunities and create a website for TUPE leaders to access resources.
Tobacco-Use Prevention Education Tier 2 (TUPE)	$ -	$ 2,112,389	**$ 2,112,389**	07/01/24-06/30/25	State	E	The purpose of the TUPE program is to reduce youth tobacco use by helping young people make healthful tobacco-related decisions through tobacco-specific, research-validated educational instruction and activities that build knowledge as well as social skills and youth development. Collaboration with community-based tobacco control programs is an integral part of program planning. The school, parents, and the larger community must be involved in the program so that students will be aware of a cohesive effort and concern for their health and, consequently, their ability to succeed in school.

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Universal Pre- Kindergarten Mixed Delivery Planning 2.0		$ 524,783	**$ 524,783**	07/01/22-06/30/25	State	E	Plan for the provision of high-quality Universal Pre-Kindergarten (UPK) options for three- and four-year-old children, through a mixed-delivery system that ensures access to high-quality full- and part-day learning experiences, coordinated services, and referrals for families to access health and social-emotional support services.
Universal Pre- Kindergarten Planning & Capacity	$ 641,903	$ -	**$ 641,903**	07/01/22-06/30/23	State	E	To provide support and build capacity across LEAs in the county to implement UPK.
Workforce Development		$ 110,349	**$ 110,349**	07/01/24-06/30/25	Federal	E	To establish, expand, train, and sustain a response-ready public health workforce at state, tribal, local, and territorial (STLT) levels.
Workforce Pathways		$ 887,926	**$ 887,926**	07/01/24-06/30/25	State & Federal	E	Salary/Retention Incentive Program, providing staff retention and subsidized center based programs.

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Orange County Department of Education
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Second Interim
2024-2025

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
CONTRACTS							
Alcohol, Drug Abuse Prevention Services (LYNK)	$ -	$ 700,000	**$ 700,000**	07/01/24-06/30/25	Federal	C	Working with OC Health Care Agency to educate at risk youth of the dangers of drug and alcohol use and its impact on behavioral health.
Bill and Melinda Gates Foundation	$ -	$ 571,200	**$ 571,200**	07/12/24-06/30/25	Local	C	To provide funding to support math instructional materials adoption work in Orange County through the Orange County Math Leads Collaborative (OCMLC) network
CalHOPE Mindfulness & Wellbeing Project (CalHope 3.0)	$ -	$ 759,121	**$ 759,121**	07/01/24-06/30/25	Local	C	To support Sacramento County Office of Education to build upon existing SEL implementation plans in schools.
California Apprenticeship Initiative New and Innovative Program	$ -	$ 784,186	**$ 784,186**	07/01/24-06/30/25	Local	C	To establish a Teacher Assistant, Print Shop Tech., Medical Assistant, Computer User Support Specialist, and CAD Tech. apprenticeship program that will register 105 apprentices with the Division of Apprenticeship Standards during the program term targeting the Education and Social Services and other sectors in the Orange County region.
California Apprenticeship Initiative New and Innovative Program 2.0		$ 493,202	**$ 493,202**	07/01/24-06/30/25	State	C	To establish the OC LEADS apprenticeship program that will register 100 apprentices with the Division of Apprenticeship Standards during the funding term targeting the Multiple sectors (1. Agriculture & Natural Resources; 2. Arts, Media, & Entertainment; 3. Fashion & Interior Design; 4. Hospitality, Tourism, & Recreation; 5. Marketing, Sales, & Service; 6. Public Services; and 7. Transportation) in the Orange County region.
California Community School Partnership Program - Regional Technical Assistance School Partnership	$ -	$ 1,187,933	**$ 1,187,933**	07/01/24-06/30/25	Local	C	To provide technical assistance to community schools such as to mitigate the academic and social impacts that affect local communities, improve school responsiveness to student and family needs, and organize school and community resources to address barriers in learning.
California Preschool Instructional Network (CPIN)		$ 356,720	**$ 356,720**	07/01/24-06/30/25	Federal	C	Contract with Sacramento COE to provide professional development and technical assistance to preschool teachers and administrators to ensure preschool children are ready for school.
Comprehensive Literacy School Development (CLSD)		$ 377,945	**$ 377,945**	09/01/22-06/30/25	Local	C	To support an early childhood education program that promotes literacy-rich environments.
Direct Support Professional Training	$ 47,054	$ 805,156	**$ 852,210**	07/01/24-06/30/25	State	C	Contract with California Department of Education to certify those working with developmentally disabled adults through local regional centers.

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Orange County Department of Education
List of Entitlements, Contracts and Grants
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2024-2025

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Discovery Research PreK-12 Project Coast (DRK-12)	$ -	$ 215,593	**$ 215,593**	07/01/24-06/30/25	Local	C	To provide funding to develop and pilot an environmental engineering education program for an Earth Systems Science course that is focused on coastal change and erosion.
Educational Support or Dependent Youth	$ -	$ 441,107	**$ 441,107**	07/01/24-06/30/25	Federal	C	Contract with OC Social Services to provide educational support for the foster youth population throughout Orange County. The program goal is to increase school stability and support transitions, strengthen the resolve and ability of Foster Youth to participate in early childhood education, complete elementary and secondary education requirements, obtain a high school diploma, and develop educational or vocational goals beyond high school. The funding in this contract is contingent upon receiving Foster Youth Services funding from the State.
Environmental Education Local Program for Region 9 - OC Coastkeeper		$ 36,770	**$ 36,770**	07/01/24-06/30/25	Local	C	To provide funding to Inside the Outdoors to assist in the creation of a climate literacy curriculum for teachers and students in underserved areas of Orange County to promote environmental stewardship.
Friday Night Live	$ -	$ 575,000	**$ 575,000**	07/01/24-06/30/25	Federal	C	Contract with OC Health Care Agency to provide advisor stipends to districts that are paid directly to each chapter advisor by their district office. Program provides Alcohol and Other Drug Prevention Services: actively recruit and support youth participation in prevention services, and maintain required documentation (record of procedures, copies of literature, descriptions of measures taken). Orange County Friday Night Live Partnership staff provide assistance and support for chapter development and campaign/project/activity implementation.
Helping Kids Achieve	$ 82,720	$ 5,000	**$ 87,720**	07/01/24-06/30/25	Local	C	To provide quality school programs that help disadvantaged youth in elementary through high school reach their academic potential.
Improve and Maximize Programs so all Children Thrive (IMPACT)- IMPACT Legacy	$ -	$ 636,876	**$ 636,876**	07/01/24-06/30/25	Local	C	In alignment with Prop 10, 2019 F5CA Strategic Plan, and F5CA's North Star and Audacious Goal, the purpose is to expand access to the QCC Quality rating and Improvement System (QRIS) and resources for center and home-based ELC educators serving high-need communities and populations not already receiving quality support. Additionally, goals include eliminating barriers to participation and prioritizing children's well-being, workforce engagement and well-being, family engagement, and multilingual learners (MLL).
Improving A-G Course Data (CCGI-California College Guidance Initiative)	$ -	$ 58,829	**$ 58,829**	07/01/24-06/30/25	Local	C	To provide funding to host a regional meeting for a team from CCGI Partner Districts in the county/region to attend a course clean-up training and working session and provide funds to participating CCGI partner districts to support ongoing A-G course alignment work and completion of a Course Maintenance Playbook for the University of California Course Management Portal (CMP).

Orange County Department of Education
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2024-2025

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Innovative Technology Experiences for Students and Teachers -Agents for Inclusive Science Communication (ITEST AiSCI)	$ -	$ 54,449	**$ 54,449**	07/01/24-06/30/25	Local	C	To provide expertise in inclusive science education to support research on the use of AI chat agents as a tool for inclusive science communication.
Intervention & Regional Capacity Building	$ 54,870	$ 96,000	**$ 150,870**	07/01/23-06/30/25	Local	C	To provide services for LEAs in support of Title III Technical Assistance for improvement in region 9. OCDE will continue its work with LEAs within the county as it pertains to Title III.
K-12 School-Based Mental Health Services: Educational Activities	$ -	$ 544,754	**$ 544,754**	07/01/24-06/30/25	Local	C	To provide Educational services that seek to support and engage the school community at large, including but not limited to school staff, students and their family and caregivers to promote timely access to mental health programs and increase school staff, students and their family and caregivers ability to navigate these resources.
K12 Strong Workforce Coordinator	$ 25,472	$ 169,000	**$ 194,472**	07/01/24-06/30/25	State	C	Contract with Rancho Santiago Community College District to implement regional technical assistance structure to assist teachers and industry partners in implementing high-quality CTE programs.
K12 Strong Workforce Program	$ -	$ 2,867,059	**$ 2,867,059**	01/01/24-06/30/25	State	C	Contract with Rancho Santiago Community College District to create, support and/or expand high-quality career technical education programs at the K12 level and K-12 to community college pathway improvement projects that connect to in-demand high-wage occupations in the region.
Kaiser Community Health Wellness Initiative	$ 36,892	$ 225,000	**$ 261,892**	07/01/23-07/01/25	Local	C	Guide schools in at least 8 Orange County districts in completing the Thriving Schools Integrated Assessment Cultivating Staff Well-Being topic area, developing an action plan, and implementing at least two social-emotional health practices and/or policies that cultivate staff well-being.
Mental Health Student Services Act (MHSSA)	$ 840,671	$ 547,724	**$ 1,388,395**	09/01/20-06/30/25	Local	C	Program helps prevent mental illnesses from becoming severe and disabling by expanding prevention and early intervention services to more districts, and by improving coordination of existing mental health services across the behavioral health and educational systems.
Project Sunshine	$ 1,280,006	$ 1,530,000	**$ 2,810,006**	07/01/24-06/30/25	Local	C	Provides a three-year learning acceleration plan focused on developing instructional strategies and pedagogy for math instruction in Orange County.

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Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
School Linked Partnerships & Capacity		$ 23,033,583	**$ 23,033,583**	07/01/24-06/30/25	Local	C	To maintain effective communication with Grant Administrators, lead Local Educational Agencies (LEAs) by fostering participation, establishing MOUs, distributing funds, and ensuring accountability through surveys and regular communication. Additionally, to provide training and technical assistance to LEAs, supporting implementation plans aligned with DHCS guidelines and enhancing Medi-Cal enrollment, service delivery, and infrastructure capacity.
Social Determinants of Health	$ 58,810	$ -	**$ 58,810**	07/01/24-06/30/25	Local	C	To provide funding to improve the lives of underserved and multicultural communities in Orange County by advancing health equity, access, and wellness through a collective, responsive, and unified approach.
Special Education Audiologist	$ 63,301	$ 69,126	**$ 132,427**	07/01/24-06/30/25	Local	C	OCDE Audiologists assess student hearing abilities, evaluate and interpret the range and degree of impairment, report results of assessments, and auditory skill development.
Special Education Fairview	$ 268,471	$ -	**$ 268,471**	07/01/24-06/30/25	Local	C	To provide special education IEP representation at the IEP team meeting for each pupil prior to enrollment in a community education program.
Special Education Parent Infant Education Support (PIES)	$ -	$ 377,722	**$ 377,722**	07/01/24-06/30/25	Local	C	To provide early intervention services to infants, ranging from birth to three years of age, with hearing impairments.
Student Behavioral Health Incentive Program (SBHIP)	$ 4,576,123	$ 2,500,000	**$ 7,076,123**	07/01/24-06/30/25	Local	C	To provide behavioral health screenings and referrals, IT enhancements for behavioral health services, technical assistance support for contracts, and building stronger partnerships to increase access to Medi-Cal services. $4.2 million to 29 OC Districts.
Truancy Response Program	$ -	$ 440,670	**$ 440,670**	01/01/22-12/31/24	State	C	OCDE will collaborate with the Boys & Girls Clubs of Garden Grove who have contracted with the County of Orange District Attorney/Public Administrator for Truancy Response Program Services. OCDE will extend the services provided by the Boys & Girls Clubs of Garden Grove though December 2024. Truancy Response Program (TRP) focuses on family education, support and resources to reduce truancy.

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Orange County Department of Education
List of Entitlements, Contracts and Grants
Second Interim
2024-2025

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
GRANTS							
Career Technical Education Incentive (CTEIG)	$ -	$ 2,894,133	**$ 2,894,133**	07/01/23-12/31/25	State	G	Collaborate with industry partners to create meaningful Work Based Learning opportunities for students. The Coordinator works with OCDE's Career Education Office and administrators to manage the CTE Incentive.

New Funding Received after 2023-2024 Second Interim on 3/6/2024	
New Funding Received after 2024-2025 Adopted Budget on 6/18/2024	
New Funding Received after 2024-2025 First Interim on 12/4/2024	

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

For further details please send your request to FundingMasterList@ocde.us

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ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND | **Object Code/Pseudo Summary Report** | **As of: 02/28/2025**

Object	Description	SECOND INTERIM	FIRST INTERIM	Enc - To Date	Actual - To Date	= Balance	% Used
4399	**HOLDING**						
0110029	CAL-MSCS MATH,SCI,COMP SCI/SI	43,773.00	0.00	0.00	0.00	0.00	0 %
0110051	SCHL-LINKED PRTNRSHPS & CAP/SI	0.00	175,000.00	0.00	0.00	175,000.00	0 %
0110106	GATES FOUNDATION/SI	29,028.00	160,000.00	0.00	0.00	160,000.00	0 %
017647	LOCAL CONTROL ACCT PLAN JV/INS	101,622.00	203,243.00	0.00	0.00	203,243.00	0 %
017653	LOCAL CONTROL ACCT PLAN CM/INS	53,879.00	107,758.00	0.00	0.00	107,758.00	0 %
017655	LOCAL CONTROL ACCT PLAN CM/SA	220,540.00	441,081.00	0.00	0.00	441,081.00	0 %
019924	PROP28 ARTS&MUSIC SCHL JCS/IN	7,049.00	44,333.00	0.00	0.00	44,333.00	0 %
019927	PROP28 ARTS&MUSIC SCHL CS/IN	50,551.00	209,889.00	0.00	0.00	209,889.00	0 %
019930	PROP28 ARTS&MUSIC SCHL OCCS/IN	12,225.00	50,756.00	0.00	0.00	50,756.00	0 %
019933	PROP28 ARTS&MUSIC SCHL CCPA/I	0.00	28,171.00	0.00	0.00	28,171.00	0 %
019936	PROP28 ARTS&MUSIC SCHL SPED/SE	12,948.00	53,759.00	0.00	0.00	53,759.00	0 %
019965	EQUITY MULTIPLIER-ACCESS JUV/I	107,925.00	215,849.00	0.00	0.00	215,849.00	0 %
019968	EQUITY MULTIPLIER-ACCESS CC/IN	265,648.00	606,155.00	0.00	0.00	606,155.00	0 %
4399	**HOLDING ACCOUNT/CONTINGENCY**	**905,188.00**	**2,295,994.00**	**0.00**	**0.00**	**2,295,994.00**	**0 %**
	Total for: 4300	905,188.00	2,295,994.00	0.00	0.00	2,295,994.00	0 %
	Total for: 4000	**905,188.00**	**2,295,994.00**	**0.00**	**0.00**	**2,295,994.00**	**0 %**

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ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending 2-18-2025

Template created by the CDE with Orange Co Dept of Education data/funding.

Funding Source	F / U	%	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Available & Encumbered	BALANCE
In-Person Instruction (IPI) ***AB 86*** **(State funds)**	U	Y	7422	4157	Revenue 019029 Instruction 019030 AdmSuprt 019031 Health 019032 Opertions 019033 Indirect 019034	Expenditure Deadline: September 30, 2024	Funds may be used for any purpose consistent with providing in-person instruction, including: • COVID-19 testing • Cleaning • PPE • Ventilation and other school site upgrades • Salaries for certificated or classified employees providing in-person instruction or services I Social and mental health support services	$4,342,974		$0	$4,342,974	$4,342,974		$0
Expanded Learning Opportunities (ELO) ***AB 86*** **(State Funds)**	F	N	7425	4158, CCPA 4174	Revenue 019035 Instruction 019036 AdmSuprt 019037 Health 019038 Opertions N/A Indirect N/A CCPA____ Revenue 019070 Instruction 019071 AdmSuprt 019072	Expenditure Deadline: September 30, 2024	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies • Integrated pupil supports – health, counseling, mental health services, social and emotional learning • Community learning hubs – includes access to technology and connectivity • Support to help credit deficient pupils graduate • Additional academic services – diagnostic assessments, progress monitoring Training for school staff – social-emotional health, academic needs *Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).* Allowed to transfer funds to ELO-Paraprofessionals	$3,758,929		$112,154	$3,871,083	$3,093,006		778,077
Expanded Learning Opportunities ***AB 86*** **(State Funds)** **Paraprofessionals Only**	F	N	7426	4159, CCPA tbd	Revenue 019039 Instruction 019040 AdmSuprt 019041 Health N/A Opertions N/A Indirect N/A	Expenditure Deadline: September 30, 2024	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies • Integrated pupil supports – health, counseling, mental health services, social and emotional learning • Community learning hubs – includes access to technology and connectivity • Support to help credit deficient pupils graduate • Additional academic services – diagnostic assessments, progress monitoring Training for school staff – social-emotional health, academic needs	$785,631	$0	$17,933	$803,564	$1,581,642		(778,078)

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ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending 2-18-2025

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Funding Source	F / U	%	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Available & Encumbered	BALANCE
ESSER III ***ARP Act*** **(Federal Funds) Equitable Services Not Required**	F	Y	3213	4209 = 80%	Revenue 019461 Instruct 019462 AdmSup 019463 Health Opertions Indirect 019464	March 13, 2020 – September 30, 2024	Same as ESSER I and II Funds. Calls out an "additional" LEA allowable use of funds: • Developing strategies and implementing public health protocols, including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to maintain the health and safety of students, educators, and other staff. *Note: This is permitted under the CARES Act and the CRRSA Act as well. Just not called out like it is in ARP.* An LEA must reserve at least 20% of its total ESSER III allocation to address learning loss through intentions such as summer learning, extended school day/year, or afterschool programs. Any such intervention must respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student groups. *NOTE: preliminary allocation of $21,121,339 with 20% for resource 3314 to address the learning loss requirement portion of ESSER III funds.* *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.*	$16,944,582		$0	$16,944,582	$16,944,582		$0
ESSER III ARP Act (Federal Funds)	F	N	3214	4215 = 20%	Revenue Instruction Indirect	March 13, 2020 – September 30, 2024	20% for resource 3314 to address the learning loss requirement portion of ESSER III funds. An LEA must reserve at least 20% of its total ESSER III allocation to address learning loss through intentions such as summer learning, extended school day/year, or afterschool programs. Any such intervention must respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student groups Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.	$4,236,145			$4,236,145	$4,236,145		$0
ESSER III Used for ELO ***ARP Act*** **(Federal Funds) Equitable Services Not Required**	U	N	3218	4209 CCPA - pending	Revenue 019469 Instructin 019470 AdmSup 019471 Indirect 019472 CCPA- pending	March 13, 2020 – September 30, 2024	As part of a learning recovery program, funds are to be used for supplental instruction and support, including: ☐ Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided ☐ Learning supports - tutoring or similar small group instruction, learning recovery programs, taining on accelerated learning strategies ☐ Integrated pupil supports – health, counseling, mental health services, social and emotional learning ☐ Community learning hubs - includes access to technology and connectivity ☐ Support to help credit deficient pupils graduate ☐ Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials ☐ Training for school staff - social emotional helathm, academic needs ☐ Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000. ☐ Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).	$782,389		$22,396	$804,785	$804,785		$0

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ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending 2-18-2025

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Funding Source	F / U	%	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Available & Encumbered	BALANCE
ESSER III ***ARP Act*** **Used for ELO (Federal Funds) Equitable Services Not Required**	U	N	3219	4209 CCPA - pending	Revenue 019473 Instructin 019474 AdmSup 019475 Indirect 019476	March 13, 2020 – September 30, 2024	As part of a learning recovery program, funds are to be used for supplental instruction and support, including: ☐ Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided ☐ Learning supports - tutoring or similar small group instruction, learning recovery programs, taining on accelerated learning strategies ☐ Integrated pupil supports – health, counseling, mental health services, social and emotional learning ☐ Community learning hubs - includes access to technology and connectivity ☐ Support to help credit deficient pupils graduate ☐ Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials ☐ Training for school staff - social emotional helathm, academic needs ☐ Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000. ☐ Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).	$1,348,705		$38,607	$1,387,312	$1,387,312		$0
SB 117 **COVID 19 LEA Response (State Funds)**	F	Y	7388	4090	Revenue 018859 Instruction N/A AdmSuprt 018860 Health N/A Opertions N/A Indirect 018861	no timeline	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: • Activities to address needs related to the response to COVID-19. • Purchasing educational technology, • Planning for long term closures, • Training and supplies for sanitation, • Summer school and after school programs, • Other activities to continue school operations and employment of existing staff	$118,367		$0	$118,367	$82,047	$36,320	$0
ESSER II *CRRSA Act* (Federal Funds) Equitable Services NOT Required	U	N	3212	4160	Revenue 019042 Instruction 019043 AdmSuprt 019044 Health 019045 Opertions 019046 Indirect 019047	March 13, 2020 – September 30, 2023	Same as ESSER I Fund (CARES Act): Calls out "additional" LEA allowable uses of funds, such as: • Addressing learning loss • Preparing schools for reopening • Testing, repairing, and upgrading projects to improve air quality in school buildings. *Note: These are permitted under the CARES Act as well. Just not called out like they are in CRRSA. Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.*	$9,422,278		$0	$9,422,278	$9,422,278		$0

ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending 2-18-2025

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Funding Source	F / U	%	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Available & Encumbered	BALANCE
ESSER II *CRRSA Act* Used for ELO (Federal Funds) Equitable Services NOT Required	U	N	3216	4210	Revenue 019477 Instructin 019478 AdmSup 019479 Indirect 019480	March 13, 2020 – September 30, 2023	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided Learning supports – tutoring or similar small group instruction, learning recovery programs, Integrated pupil supports – health, counseling, mental health services, social and emotional learning Community learning hubs – includes access to technology and connectivity Support to help credit deficient pupils graduate Training for school staff – social-emotional health, academic needs Training for school staff – social-emotional health, academic needs Note: *Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.* Note: 85 percent of expenditures are required to be related to providing in-person	$1,200,198		$34,356	$1,234,554	$1,234,554		$0
GEER II *CRRSA Act* Used for ELO (Federal Funds) Equitable Services Required		N	3217	4211 CCPA 4207	Revenue 019481 Instruction 019482 AdmSuprt 018483 Health Opertions Indirect 099484	March 13, 2020 – September 30, 2023	As part of a learning recovery program, funds are to be used for supplental instruction and support, including: Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided Learning supports - tutoring or similar small group instruction, learning recovery programs, taining on accelerated learning strategies Integrated pupil supports – health, counseling, mental health services, social and emotional learning Community learning hubs - includes access to technology and connectivity Support to help credit deficient pupils graduate Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials Training for school staff - social emotional helathm, academic needs *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.* *Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).*	$275,456		$7,885	$283,341	$283,341		$0
COVID Mitigation for Counties (CEOs)	F	Y	7430	4197	Revenue 019391 Instructin 019392 AdmSup 019393 Indirect 019394	July 1, 2021 – June 30, 2023	Funding allocated to county offices of education (COEs) based on the 2019-20 average daily attendance of pupils attending County Community Schools established pursuant to Education Code (EC) 1981, Juvenile Court Schools established pursuant to EC 48645, and charter schools established pursuant to EC Section 47605.5. Funds may be used for any purpose consistent with providing in-person instruction.	$17,361,600		$0	$17,361,600	$17,361,600		$0
Special Education Dispute Prevention and Dispute Resolution Apportionmnt	F	Y	6536	AltEd 4198, SpSch 4199	Alt Ed 019395,019396, 019397 SpSchs 019398, 019399, 019400	July 1, 2020 – June 30, 2023	Funds are to be used to support local educational agencies (LEAs) in conducting dispute prevention and voluntary dispute resolution activities to prevent and resolve special education disputes resulting from school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020 to September 1, 2021, inclusive.	$48,881		$0	$48,881	$48,881		$0

ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending 2-18-2025

Template created by the CDE with Orange Co Dept of Education data/funding.

Funding Source	F / U	%	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Available & Encumbered	BALANCE
Special Education Funding Learning Recovery Support Apportionmnt	F	Y	6537	AltEd 4181, SpSch 4182	Alt Ed 019347, 019348 SpSchs 019345,019346	July 1, 2020 – June 30, 2023	Funds are to be used to provide learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020 to Septemebr 1, 2021, inclusive.	$131,665		$0	$131,665	$131,665		$0
ESSER I *CARES Act* (Federal Funds) Equitable Services Required	U	Y	3210	4151	Revenue 018909 Instruction 018910 AdmSuprt 018911 Health 018912 Opertions 018913 Indirect 018914	March 13, 2020 – September 30, 2022	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: • Coordination with public health, • Activities to address unique needs of low-income students, children with disabilities, English learners, foster youth, and other vulnerable student populations. • Purchasing educational technology, • Planning for long term closures, • Training and supplies for sanitation, • Mental health support, • Summer school and after school programs, • Funds for principals to address local needs • Other activities to continue school operations and employment of existing staff *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.*	$2,379,302		$0	$2,379,302	$2,379,302		$0
GEER I *CARES Act* (Federal Funds) Used for LLMF Equitable Services Required	U	Y	3215	4152	Revenue 018915 Instruction 018916 AdmSuprt 018917 Health N/A Opertions 018919 Indirect 018920	March 13, 2020 – September 30, 2022	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: • Learning supports – before/after school programs focused on addressing learning loss. • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials • Devices or connectivity • Integrated pupil supports – health, counseling, mental health services, social and emotional learning • Professional development • School breakfast and lunch programs • Health and safety/public health – testing, PPE, cleaning supplies *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000 .*	$358,809		$0	$358,809	$358,809		$0

B 141

ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending 2-18-2025

Template created by the CDE with Orange Co Dept of Education data/funding.

Funding Source	F / U	%	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Available & Encumbered	BALANCE
Coronavirus Relief Fund (CRF) ***CARES Act*** **(Fedral Funds) Used for LLMF**	F	N	3220	4153, CPA 4155	Revenue 018896 Instruction 018900 AdmSuprt 018899 Health 018901 Opertions 018907 Indirect N/A CCPA Revenue 018897 AdmSuprt 018898	March 1, 2020 – May 31, 2021	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: • Facilitating distance earning • Personnel & services diverted to a different use • COVID-19 testing & contract tracing • Food programs • Medical expenses • PPE • Improve telework for employees *Note: Since these are federal funds, they are subject to certain federal requirements, including that the cost be unbudgeted and result due to COVID-19 (e.g., cannot be used for planned salaries unrelated to COVID-19).*	$6,823,273		$17,961	$6,841,234	$6,841,234		$0
General Fund ***SB 98/820*** **(State Funds) Used for LLMF**	F	Y	7420	4154, CCPA 4156	Revenue 018921 Instruction 018922 AdmSuprt 018923 Health N/A Opertions 018925 Indirect 018924 CCPA Revenue 018908 AdmSuprt 018926	July 1, 2020 – June 30, 2021	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: • Learning supports – before/after school programs focused on addressing learning loss. • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials • Devices or connectivity • Integrated pupil supports – health, counseling, mental health services, social and emotional learning • Professional development • School breakfast and lunch programs • Health and safety/public health – testing, PPE, cleaning supplies	$902,075		$22,048	$924,123	$924,123		$0
							TOTAL	**$71,221,259**	**$ -**	**$273,340**	**$ 71,494,599**	**$ 71,458,279**	**$ 36,320**	**(0)**

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			474,523,808.93	442,327,440.75	428,962,175.30	434,991,917.53	438,655,537.90	460,592,162.53	503,824,432.75	513,203,172.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,365,264.00	1,320,328.00	2,501,604.00	2,417,065.00	2,417,066.00	2,501,605.00	2,417,064.00	2,436,789.69
Property Taxes	8020-8079		2,509,283.36	196,942.02	2,247,149.42	216,663.65	24,421,982.61	41,007,842.74	16,711,894.15	242,895.80
Miscellaneous Funds	8080-8099		26,525.41	(26,525.41)	0.00	(1,485,437.81)	0.00	(7,709,704.88)	(11,005,920.21)	44.87
Federal Revenue	8100-8299		660,171.85	93,227.43	11,242,581.85	(8,131,361.55)	379,112.63	1,784,056.99	582,660.97	627,541.58
Other State Revenue	8300-8599		760,289.63	521,070.00	1,897,907.34	7,669,744.70	2,476,474.16	1,209,755.93	5,884,014.62	4,196,167.88
Other Local Revenue	8600-8799		5,281,247.11	20,567,426.56	13,712,709.11	14,153,295.76	24,522,627.48	11,206,038.54	24,287,315.78	18,722,026.44
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			10,602,781.36	22,672,468.60	31,601,951.72	14,839,969.75	54,217,262.88	49,999,594.32	38,877,029.31	26,225,466.26
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,322,770.02	5,277,196.31	5,373,667.54	5,367,333.62	4,639,389.72	639,056.03	8,600,959.20	4,913,795.99
Classified Salaries	2000-2999		20,195.45	5,221,797.76	5,517,930.29	5,678,888.01	5,791,085.11	5,565,627.74	5,809,854.56	5,977,872.02
Employee Benefits	3000-3999		57,877.01	4,671,999.61	7,796,671.54	5,902,444.66	1,532,764.05	8,659,085.59	5,259,896.34	3,384,679.25
Books and Supplies	4000-4999		439,291.69	2,844,704.11	2,476,085.86	2,108,973.21	732,273.64	1,942,304.36	870,450.42	1,194,382.97
Services	5000-5999		3,505,342.34	4,658,591.73	3,094,776.99	4,656,755.84	4,090,357.14	5,374,560.53	3,756,887.22	5,860,201.11
Capital Outlay	6000-6999		0.00	303,513.94	96,576.15	299,340.81	622,986.86	12,464.33	699,793.15	283,096.76
Other Outgo	7000-7499		0.00	0.00	(393,672.32)	3,974,146.55	(725,242.96)	75,000.00	4,498,479.98	1,828,576.18

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			8,345,476.51	22,977,803.46	23,962,036.05	27,987,882.70	16,683,613.56	22,268,098.58	29,496,320.87	23,442,604.28
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(2,586,463.00)	(2,656,463.00)	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	52,493,402.69	9,860,008.25	(10,382,094.30)	2,062,990.60	23,017,985.28	(11,760,516.65)	15,529,739.43	(979,831.31)	
Due From Other Funds	9310	4,609,059.34	5,727.87	885.00	452,883.23	4,149,563.24	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	1,422,110.16	45,051.91	(44,493.26)	(35,754.24)	(34,728.43)	374.69	(3,854.43)	16,267.10	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		55,938,109.19	7,254,325.03	(10,425,702.56)	2,480,119.59	27,132,820.09	(11,760,141.96)	15,525,885.00	(963,564.21)	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	59,390,862.09	41,341,777.43	2,635,834.54	(974,637.98)	(1,738,733.79)	3,839,027.73	25,950.52	(1,992,581.91)	
Due To Other Funds	9610	6,874,568.87	0.00	433.49	5,062,096.01	1,812,039.37	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	11,906,149.46	366,220.63	0.00	0.00	10,248,776.19	0.00	0.00	1,028,001.29	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		78,171,580.42	41,707,998.06	2,636,268.03	4,087,458.03	10,322,081.77	3,839,027.73	25,950.52	(964,580.62)	0.00
Nonoperating										
Suspense Clearing	9910		0.00	2,040.00	(2,835.00)	795.00	2,145.00	840.00	(2,985.00)	
TOTAL BALANCE SHEET ITEMS		(22,233,471.23)	(34,453,673.03)	(13,059,930.59)	(1,610,173.44)	16,811,533.32	(15,597,024.69)	15,500,774.48	(1,968.59)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(32,196,368.18)	(13,365,265.45)	6,029,742.23	3,663,620.37	21,936,624.63	43,232,270.22	9,378,739.85	2,782,861.98
F. ENDING CASH (A + E)			442,327,440.75	428,962,175.30	434,991,917.53	438,655,537.90	460,592,162.53	503,824,432.75	513,203,172.60	515,986,034.58
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		515,986,034.58	523,024,874.26	557,903,820.80	554,534,155.76				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,762,424.37	2,452,762.07	2,436,737.71	190,527.16	0.00		27,219,237.00	27,219,237.00
Property Taxes	8020-8079	9,583,014.62	42,926,068.69	10,945,639.80	3,292,219.14			154,301,596.00	154,301,596.00
Miscellaneous Funds	8080-8099	(1,204,746.59)	(3,508,543.30)	(12,748,547.70)	(10,722,177.38)			(48,385,033.00)	(48,385,033.00)
Federal Revenue	8100-8299	489,428.56	1,106,160.78	1,016,365.79	6,550,816.12			16,400,763.00	16,400,763.00
Other State Revenue	8300-8599	1,605,776.02	2,641,727.36	4,255,533.04	6,527,698.32			39,646,159.00	39,646,159.00
Other Local Revenue	8600-8799	20,468,564.82	21,687,411.33	28,129,270.69	(7,757,972.62)			194,979,961.00	194,979,961.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		35,704,461.80	67,305,586.93	34,034,999.33	(1,918,889.26)	0.00	0.00	384,162,683.00	384,162,683.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,918,564.51	4,960,996.61	4,973,626.24	7,038,037.21	0.00		61,025,393.00	61,025,393.00
Classified Salaries	2000-2999	6,260,698.02	6,298,482.65	6,203,721.79	15,820,989.60			74,167,143.00	74,167,143.00
Employee Benefits	3000-3999	5,251,346.75	5,799,059.91	6,162,415.21	15,121,653.08			69,599,893.00	69,599,893.00
Books and Supplies	4000-4999	1,738,899.94	2,258,964.29	2,304,275.60	9,479,075.91			28,389,682.00	28,389,682.00
Services	5000-5999	7,820,812.12	11,646,066.80	13,011,023.79	56,515,895.39			123,991,271.00	123,991,271.00
Capital Outlay	6000-6999	1,385,152.08	466,374.76	2,307,346.51	3,621,781.65			10,098,427.00	10,098,427.00
Other Outgo	7000-7499	1,290,148.70	996,695.37	2,442,255.23	19,422,331.27			33,408,718.00	33,408,718.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,075,049.00			2,075,049.00	2,075,049.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

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Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		28,665,622.12	32,426,640.39	37,404,664.37	129,094,813.11	0.00	0.00	402,755,576.00	402,755,576.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							(2,656,463.00)	
Accounts Receivable	9200-9299							27,348,281.30	
Due From Other Funds	9310							4,609,059.34	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							(57,136.66)	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	29,243,740.98	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							43,136,636.54	
Due To Other Funds	9610							6,874,568.87	
Current Loans	9640							0.00	
Unearned Revenues	9650							11,642,998.11	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	61,654,203.52	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(32,410,462.54)	
E. NET INCREASE/DECREASE (B - C + D)		7,038,839.68	34,878,946.54	(3,369,665.04)	(131,013,702.37)	0.00	0.00	(51,003,355.54)	(18,592,893.00)
F. ENDING CASH (A + E)		523,024,874.26	557,903,820.80	554,534,155.76	423,520,453.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								423,520,453.39	

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			423,520,453.39	423,520,453.39	423,520,453.39	423,520,453.39	423,520,453.39	423,520,453.39	423,520,453.39	423,520,453.39
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			423,520,453.39	423,520,453.39	423,520,453.39	423,520,453.39	423,520,453.39	423,520,453.39	423,520,453.39	423,520,453.39
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

B 148

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		423,520,453.39	423,520,453.39	423,520,453.39	423,520,453.39				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

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Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		423,520,453.39	423,520,453.39	423,520,453.39	423,520,453.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								423,520,453.39	

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Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2024-25 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	402,755,576.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,481,952.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	8,015,132.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	194,109.00
4. Other Transfers Out	All	9200	7200-7299	41,412,941.00
5. Interfund Transfers Out	All	9300	7600-7629	2,075,049.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,671,561.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	45,182,283.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				101,551,075.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				285,722,549.00

Section II - Expenditures Per ADA	2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*	1,200.00
B. Expenditures per ADA (Line I.E divided by Line II.A)	238,102.12

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	181,978,257.64	126,951.24
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	181,978,257.64	126,951.24
B. Required effort (Line A.2 times 90%)	163,780,431.88	114,256.12
C. Current year expenditures (Line I.E and Line II.B)	285,722,549.00	238,102.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 20,051,904.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 184,603,383.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 10.86%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 16,217,211.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 12,004,865.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,357,733.38
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	514,219.48
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	30,094,028.86
9. Carry-Forward Adjustment (Part IV, Line F)	(3,162,122.14)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,931,906.73
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	86,705,428.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	129,425,766.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	17,548,684.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,126,457.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,719,533.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	4,562,745.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,144,415.62
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	4,737,055.52
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	88,106,617.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	356,076,701.14
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.45%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.56%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	30,094,028.86
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,412.89
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.34%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.34%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.95%) times Part III, Line B19); zero if positive	(3,162,122.14)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(3,162,122.14)
E. Optional allocation of negative carry-forward adjustment over more than one year	

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

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	7.56%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-1581061.07) is applied to the current year calculation and the remainder ($-1581061.07) is deferred to one or more future years:	8.01%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-1054040.71) is applied to the current year calculation and the remainder ($-2108081.43) is deferred to one or more future years:	8.16%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(3,162,122.14)

Approved indirect cost rate: 9.34%

Highest rate used in any program: 12.95%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,775,367.00	352,619.00	9.34%
01	3025	916,386.00	85,590.00	9.34%
01	3182	784,250.00	73,249.00	9.34%
01	3183	211,506.00	19,754.00	9.34%
01	3213	623,954.00	80,775.00	12.95%
01	3310	1,410,007.00	131,694.00	9.34%
01	3315	42,794.00	3,996.00	9.34%
01	3327	111,948.00	10,456.00	9.34%
01	3345	2,262.00	211.00	9.33%
01	3385	527,366.00	49,257.00	9.34%
01	3395	23,457.00	2,191.00	9.34%
01	4123	197,224.00	18,420.00	9.34%
01	4201	2,071.00	193.00	9.32%
01	4203	283,396.00	26,469.00	9.34%
01	5035	839,742.00	78,432.00	9.34%
01	5310	988,276.00	92,305.00	9.34%
01	5630	278,086.00	25,973.00	9.34%
01	5632	267,313.00	24,967.00	9.34%
01	5634	39,267.00	3,667.00	9.34%
01	5810	1,754,872.00	163,904.00	9.34%
01	6010	135,035.00	12,612.00	9.34%
01	6018	301,944.00	28,202.00	9.34%
01	6128	343,033.00	32,039.00	9.34%
01	6211	104,440.00	9,754.00	9.34%
01	6266	823,470.00	76,912.00	9.34%
01	6332	309,596.00	28,916.00	9.34%
01	6333	431,958.00	40,344.00	9.34%
01	6355	748,401.00	69,900.00	9.34%
01	6371	138,867.00	12,970.00	9.34%
01	6383	451,649.00	42,183.00	9.34%
01	6387	1,515,936.00	141,588.00	9.34%
01	6388	1,640,375.00	153,211.00	9.34%
01	6500	48,727,657.00	4,551,696.00	9.34%
01	6546	376,922.00	35,204.00	9.34%
01	6680	140,223.00	13,097.00	9.34%
01	6685	128,086.00	11,963.00	9.34%

01	6690	483,520.00	45,161.00	9.34%
01	6695	1,635,471.00	152,753.00	9.34%
01	6762	1,278,969.00	119,455.00	9.34%
01	6770	96,859.00	9,046.00	9.34%
01	7311	5,000.00	467.00	9.34%
01	7366	1,327,590.00	123,997.00	9.34%
01	7399	1,968,502.00	183,858.00	9.34%
01	7412	12,830.00	1,198.00	9.34%
01	7413	9,913.00	926.00	9.34%
01	7422	334,937.00	31,283.00	9.34%
01	7435	1,134,983.00	106,008.00	9.34%
01	7810	9,990,192.00	933,082.00	9.34%
01	9010	16,162,263.00	1,446,450.00	8.95%
12	5035	812,078.00	75,848.00	9.34%
12	5050	51,085,888.00	4,771,452.00	9.34%
12	5055	142,606.00	13,319.00	9.34%
12	5061	1,127,074.00	105,268.00	9.34%
12	5062	2,603,137.00	243,134.00	9.34%
12	5160	446,825.00	41,733.00	9.34%
12	6040	16,221,988.00	1,515,133.00	9.34%
12	6041	5,508,999.00	514,477.00	9.34%
12	6042	1,541,893.00	144,013.00	9.34%
12	6045	10,635.00	993.00	9.34%
12	6054	1,657,622.00	154,822.00	9.34%
12	6057	381,624.00	35,644.00	9.34%
12	6102	479,955.00	44,828.00	9.34%
12	6127	1,572,914.00	146,910.00	9.34%
12	6160	4,183,704.00	390,758.00	9.34%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	100,965,506.00		76,884,103.00		60,296,975.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	219,026,748.00		235,162,343.00		252,465,099.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		433,697,436.00		433,541,702.00		447,792,873.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	219,026,748.00		235,162,343.00		252,465,099.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	24,976,363.00		24,976,363.00		24,976,363.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		244,003,111.00		260,138,706.00		277,441,462.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		60.58%		72.15%		78.26%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	MM					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		56,668,857.00		56,668,857.00		56,668,857.00
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)		402,755,576.00		360,527,981.00		354,498,787.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		402,755,576.00		360,527,981.00		354,498,787.00
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)		402,755,576.00		360,527,981.00		354,498,787.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,055,111.52		7,210,559.62		7,089,975.74
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 8 for calculation details)		2,584,000.00		2,584,000.00		2,584,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,055,111.52		7,210,559.62		7,089,975.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		411,311.82	.01%	411,356.82	0.00%	411,341.82
(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/Revenue Limit Sources	8010-8099	133,135,800.00	5.01%	139,808,149.00	4.89%	146,648,789.00
2. Federal Revenues	8100-8299	16,400,763.00	(14.63%)	14,000,943.00	0.00%	14,000,942.00
3. Other State Revenues	8300-8599	39,646,159.00	(11.11%)	35,241,299.00	(8.12%)	32,378,298.00
4. Other Local Revenues	8600-8799	194,979,961.00	(12.37%)	170,857,479.00	2.58%	175,257,551.00
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%	464,377.00	0.00%	464,378.00
6. Total (Sum lines A1 thru A5c)		384,162,683.00	(6.19%)	360,372,247.00	2.32%	368,749,958.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				61,025,393.00		63,688,689.00
b. Step & Column Adjustment				775,023.00		808,846.00
c. Cost-of-Living Adjustment				1,888,273.00		2,894,619.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,025,393.00	4.36%	63,688,689.00	5.81%	67,392,154.00
2. Classified Salaries						
a. Base Salaries				74,167,143.00		76,355,425.00
b. Step & Column Adjustment				534,876.00		654,571.00
c. Cost-of-Living Adjustment				1,653,406.00		2,642,179.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	74,167,143.00	2.95%	76,355,425.00	4.32%	79,652,175.00
3. Employee Benefits	3000-3999	69,599,893.00	.67%	70,067,884.00	3.10%	72,238,802.00
4. Books and Supplies	4000-4999	28,389,682.00	(36.88%)	17,919,841.00	(4.68%)	17,081,328.00
5. Services and Other Operating Expenditures	5000-5999	123,991,271.00	(40.14%)	74,217,726.00	(9.02%)	67,523,044.00
6. Capital Outlay	6000-6999	10,098,427.00	52.33%	15,383,144.00	(87.66%)	1,898,427.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,607,050.00	18.64%	49,364,256.00	11.93%	55,254,480.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,198,332.00)	1.00%	(8,280,210.00)	1.87%	(8,435,332.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,075,049.00	(12.71%)	1,811,226.00	4.55%	1,893,709.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		402,755,576.00	(10.48%)	360,527,981.00	(1.67%)	354,498,787.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(18,592,893.00)		(155,734.00)		14,251,171.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		452,290,329.00		433,697,436.00		433,541,702.00
2. Ending Fund Balance (Sum lines C and D1)		433,697,436.00		433,541,702.00		447,792,873.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740	113,635,182.00		121,425,256.00		134,960,799.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		113,635,182.00		121,425,256.00		134,960,799.00
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,010,889.00	2.40%	7,179,406.00	3.52%	7,432,121.00
2. Federal Revenues	8100-8299	16,400,763.00	(14.63%)	14,000,943.00	0.00%	14,000,942.00
3. Other State Revenues	8300-8599	32,432,570.00	(14.12%)	27,852,420.00	(11.21%)	24,729,330.00
4. Other Local Revenues	8600-8799	88,186,507.00	(28.70%)	62,880,857.00	4.36%	65,620,737.00
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	10,991,692.00	(2.80%)	10,683,615.00	(3.42%)	10,318,429.00
6. Total (Sum lines A1 thru A5c)		155,022,421.00	(20.92%)	122,597,241.00	(.40%)	122,101,559.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,657,070.00		23,514,041.00
b. Step & Column Adjustment				287,745.00		298,628.00
c. Cost-of-Living Adjustment				569,226.00		1,077,610.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,657,070.00	3.78%	23,514,041.00	5.85%	24,890,279.00
2. Classified Salaries						
a. Base Salaries				25,806,183.00		26,412,669.00
b. Step & Column Adjustment				119,536.00		224,995.00
c. Cost-of-Living Adjustment				486,950.00		913,778.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,806,183.00	2.35%	26,412,669.00	4.31%	27,551,442.00
3. Employee Benefits	3000-3999	29,114,827.00	1.19%	29,460,323.00	3.11%	30,376,235.00
4. Books and Supplies	4000-4999	8,343,281.00	(11.96%)	7,345,482.00	(14.29%)	6,295,482.00
5. Services and Other Operating Expenditures	5000-5999	63,287,227.00	(70.60%)	18,606,118.00	(43.47%)	10,518,342.00
6. Capital Outlay	6000-6999	312,401.00	0.00%	312,401.00	0.00%	312,401.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	313,069.00	0.00%	313,069.00	0.00%	313,069.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,658,397.00	(18.60%)	7,862,329.00	(6.80%)	7,328,031.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	980,735.00	0.00%	980,735.00	0.00%	980,735.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		160,473,190.00	(28.46%)	114,807,167.00	(5.44%)	108,566,016.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,450,769.00)		7,790,074.00		13,535,543.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		119,085,951.00		113,635,182.00		121,425,256.00
2. Ending Fund Balance (Sum lines C and D1)		113,635,182.00		121,425,256.00		134,960,799.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	113,635,182.00		121,425,256.00		134,960,799.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	100,965,506.00		76,884,103.00		60,296,975.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	219,026,748.00		235,162,343.00		252,465,099.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		320,062,254.00		312,116,446.00		312,832,074.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	219,026,748.00		235,162,343.00		252,465,099.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent						
years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	24,976,363.00		24,976,363.00		24,976,363.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		244,003,111.00		260,138,706.00		277,441,462.00

F. ASSUMPTIONS

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

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The data from our own Multi-Year is used to complete the SACS Form MYP.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		411,311.82	.01%	411,356.82	0.00%	411,341.82
(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/Revenue Limit Sources	8010-8099	126,124,911.00	5.16%	132,628,743.00	4.97%	139,216,668.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,213,589.00	2.43%	7,388,879.00	3.52%	7,648,968.00
4. Other Local Revenues	8600-8799	106,793,454.00	1.11%	107,976,622.00	1.54%	109,636,814.00
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	(10,991,692.00)	(7.03%)	(10,219,238.00)	(3.57%)	(9,854,051.00)
6. Total (Sum lines A1 thru A5c)		229,140,262.00	3.77%	237,775,006.00	3.73%	246,648,399.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,368,323.00		40,174,648.00
b. Step & Column Adjustment				487,278.00		510,218.00
c. Cost-of-Living Adjustment				1,319,047.00		1,817,009.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,368,323.00	4.71%	40,174,648.00	5.79%	42,501,875.00
2. Classified Salaries						
a. Base Salaries				48,360,960.00		49,942,756.00
b. Step & Column Adjustment				415,340.00		429,576.00
c. Cost-of-Living Adjustment				1,166,456.00		1,728,401.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,360,960.00	3.27%	49,942,756.00	4.32%	52,100,733.00
3. Employee Benefits	3000-3999	40,485,066.00	.30%	40,607,561.00	3.09%	41,862,567.00
4. Books and Supplies	4000-4999	20,046,401.00	(47.25%)	10,574,359.00	2.00%	10,785,846.00
5. Services and Other Operating Expenditures	5000-5999	60,704,044.00	(8.39%)	55,611,608.00	2.51%	57,004,702.00
6. Capital Outlay	6000-6999	9,786,026.00	54.00%	15,070,743.00	(89.48%)	1,586,026.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,293,981.00	18.79%	49,051,187.00	12.01%	54,941,411.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,856,729.00)	(9.60%)	(16,142,539.00)	(2.35%)	(15,763,363.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,094,314.00	(24.11%)	830,491.00	9.93%	912,974.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		242,282,386.00	1.42%	245,720,814.00	.09%	245,932,771.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(13,142,124.00)		(7,945,808.00)		715,628.00
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		333,204,378.00		320,062,254.00		312,116,446.00
2. Ending Fund Balance (Sum lines C and D1)		320,062,254.00		312,116,446.00		312,832,074.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(123,764.00)	0.00	(8,198,332.00)				
Other Sources/Uses Detail					0.00	2,075,049.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	123,764.00	0.00	8,198,332.00	0.00				
Other Sources/Uses Detail					1,094,314.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,374,630.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,374,630.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	123,764.00	(123,764.00)	8,198,332.00	(8,198,332.00)	3,449,679.00	3,449,679.00		