

2024-2025 Preliminary Budget

**Al Mijares, Ph.D.,
County Superintendent of Schools**

Orange County Board of Education

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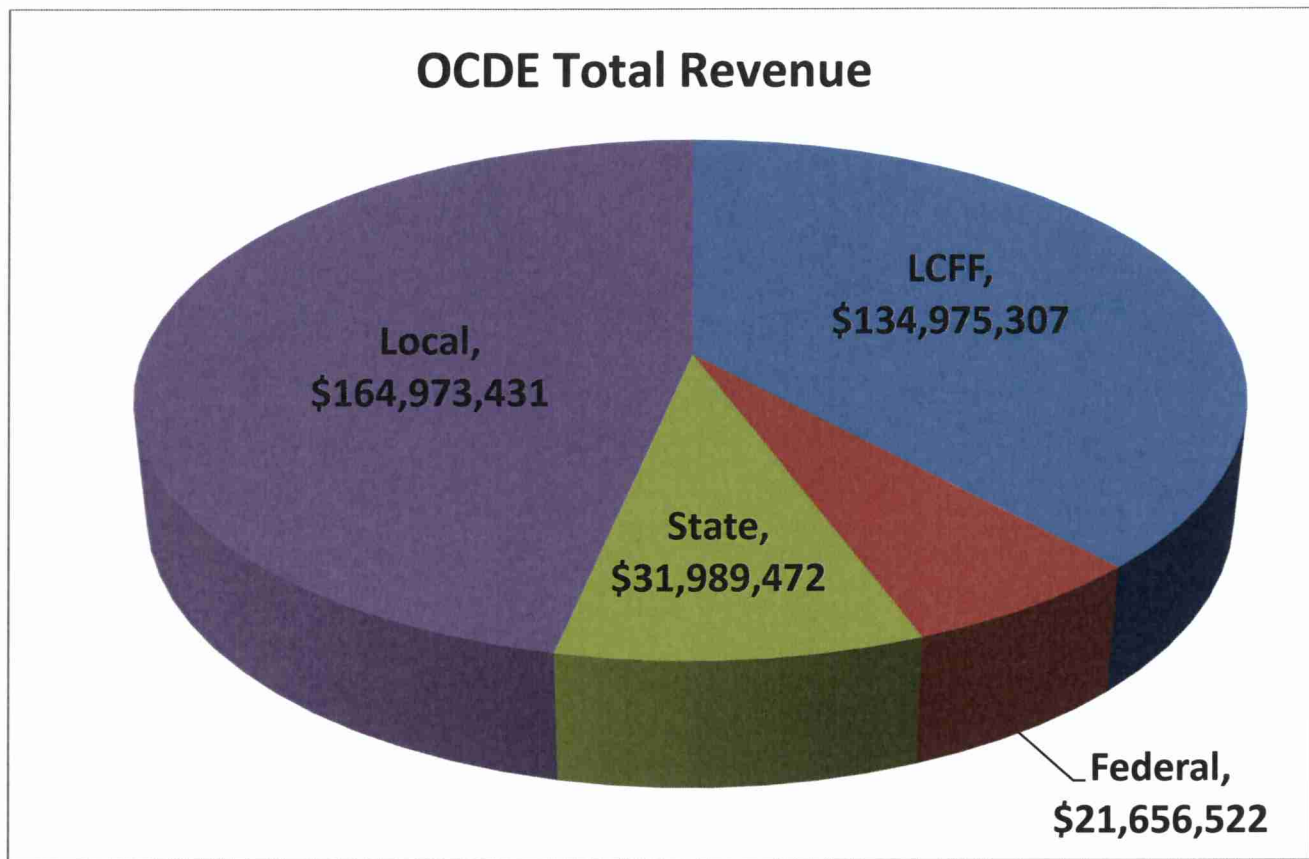
June 5, 2024

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 May Revise Budget Proposal for 2024-2025, and provides estimates of actual revenue and expenditures for 2023-2024. The Preliminary 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. 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.

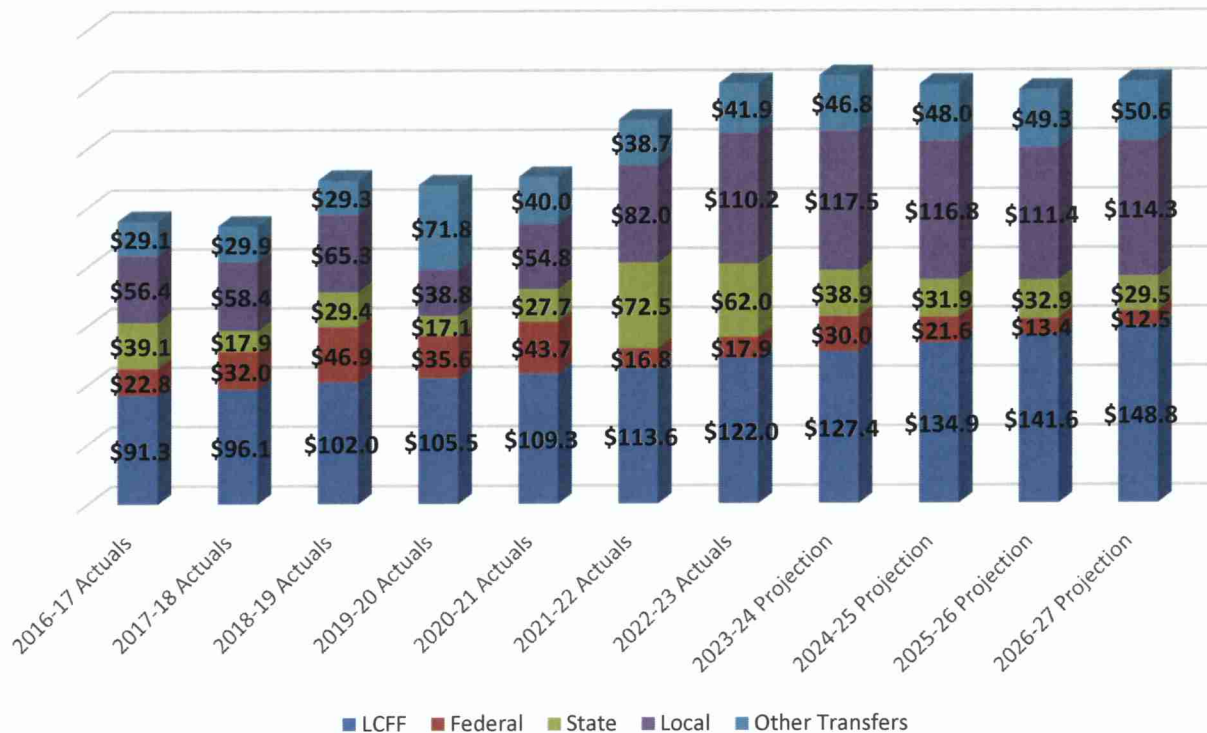
The 2024-2025 General Fund Budgeted Expenditures are \$380,534,461. After multiple years of declining enrollment and increasing local property taxes, the budget has reached a stage where we are considered to be funded at minimum state aid. This means that any increases in the LCFF calculation from COLAs 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 \$353,594,732



Revenue Trends
(millions)



Local Control Funding Formula (LCFF) is \$106,151,498

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 36% of our total revenue. The LCFF formula for County Offices is separated into two major components.

Projected Funding for 2024-2025 is \$42,602,828

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 \$7,365,943

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 2023-2024 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 \$27,494,229

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

Supplemental is 35% of Base grant

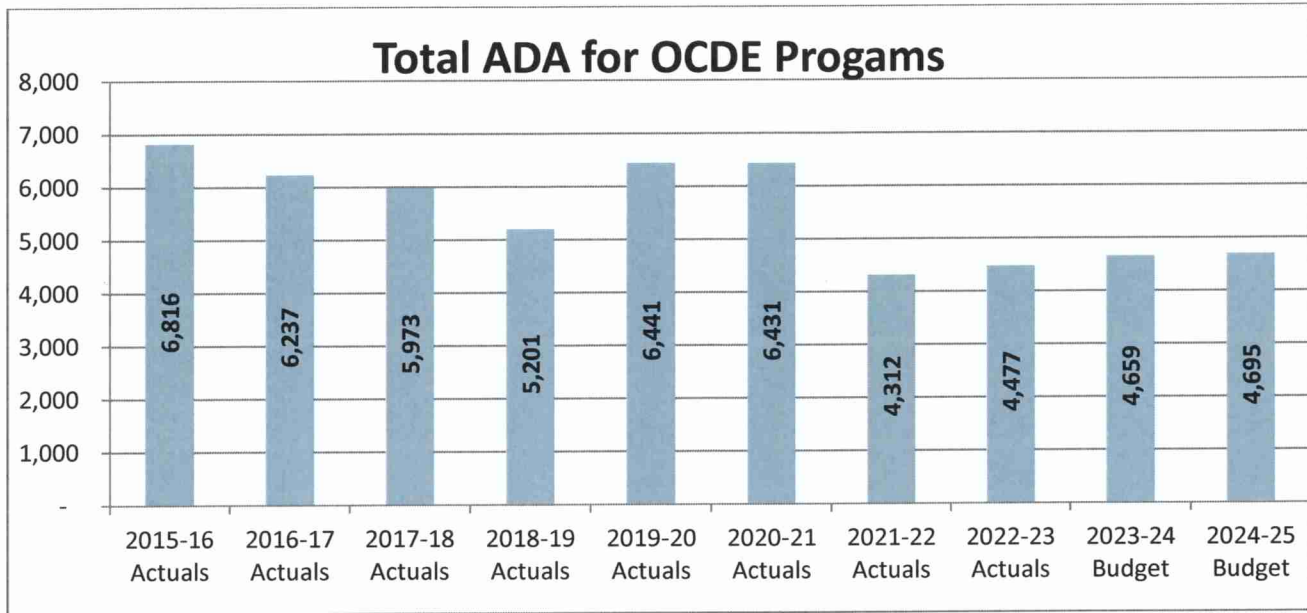
Concentration is 25% of Base grant for unduplicated count over 50%

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 an 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 \$10.9 million dollars from our student programs to the Orange County Courts.

Average Daily Attendance for OCDE Programs



OCDE ADA by Program

	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Budget	2024-25 Budget
Juvenile Court Schools	519	492	460	401	475	475	267	321	263	263
Community Schools "C"	1,583	1,267	1,134	975	1,454	1,347	502	846	1,074	1,095
Community Schools Secondary 1st Semester	466	557	584	284	499	599	45	64	3	3
CHEP and PCHS	1,321	1,073	908	708	629	630	571	426	366	351
PCHS Secondary 1st Semester "A" & "B"	911	972	1,253	1,233	1,593	1,593	1,300	1,415	1,437	1,466
Expelled	132	115	133	136	179	175	51	50	43	42
County Community "A" & "B"	958	780	563	542	635	635	634	502	503	501
County Community "A" & "B" Secondary 1st Semester	467	464	426	358	406	406	465	409	507	507
College & Career Prep. Charter	41	141	142	179	199	199	147	107	108	112
Total For ACCESS	6,398	5,861	5,603	4,815	6,069	6,059	3,982	4,140	4,304	4,340
Change from Prior Year	(814)	(538)	(258)	(788)	1,254	(10)	(2,077)	158	164	36
SIS Total	1,845	1,993	2,262	1,875	4,092	2,675	1,810	1,888	1,947	1,976
Total Program without SIS	4,553	3,868	3,341	2,940	1,977	3,384	2,172	2,252	2,357	2,364
Special Schools	418	376	370	386	372	372	330	337	355	355
Change from Prior Year	(13)	(42)	(6)	16	(14)	(0)	(42)	(35)	25	18
Total	6,816	6,237	5,970	5,201	6,441	6,431	4,312	4,477	4,659	4,695
Difference from prior year	(827)	(579)	(267)	(769)	1,241	(11)	(2,119)	165	182	36

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 did have a slight increase in ADA and we are projecting an additional increase in ADA for 2023-2024 and in 2024-2025 due to program enhancements and improved student engagement. 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.

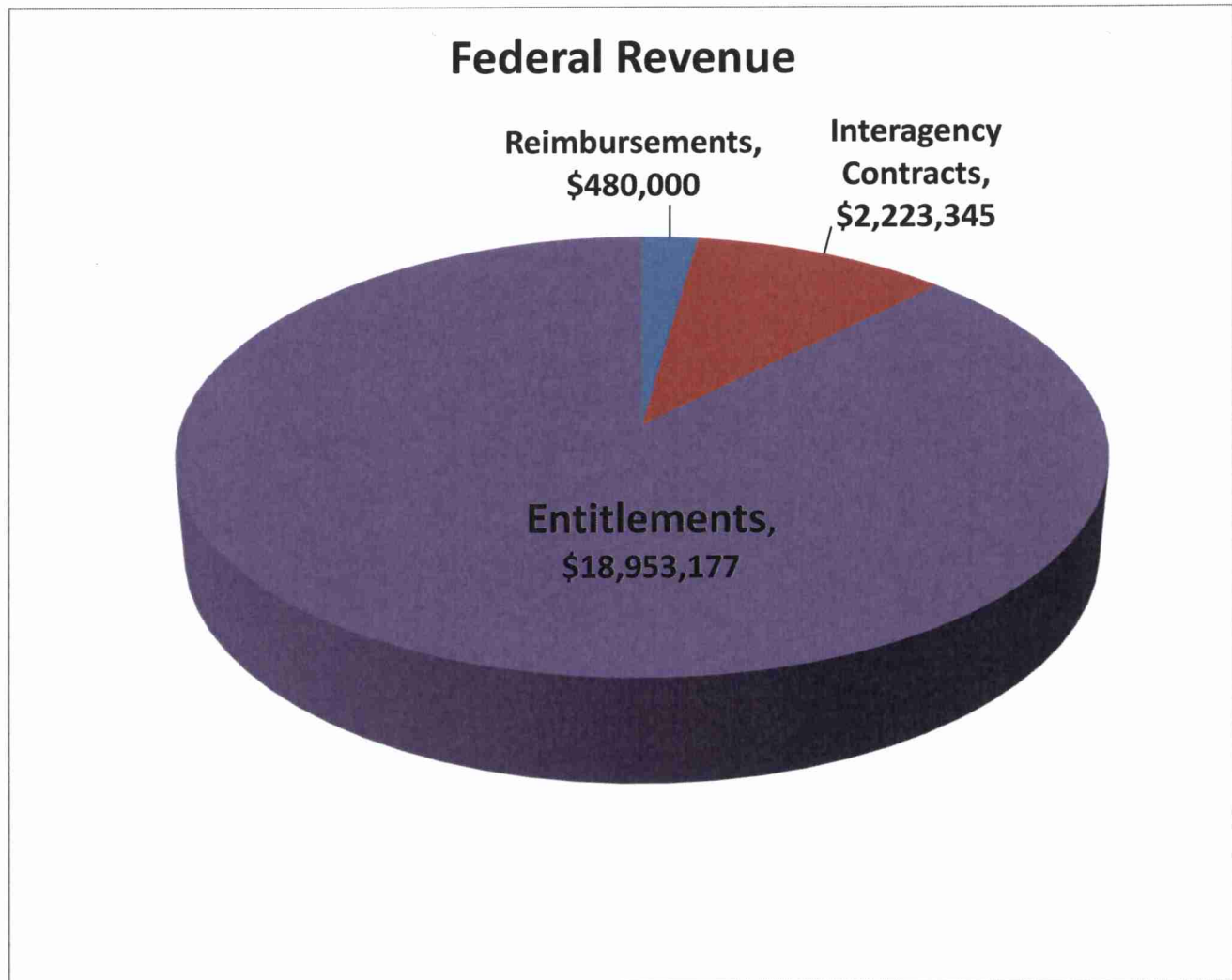
Entitlements: Are funds normally received on a per student basis, and are either part of the State Budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.

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 will 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, Medi-Cal Administrative Activities (MAA), Medi-Cal Billing program and the Child Nutrition program.

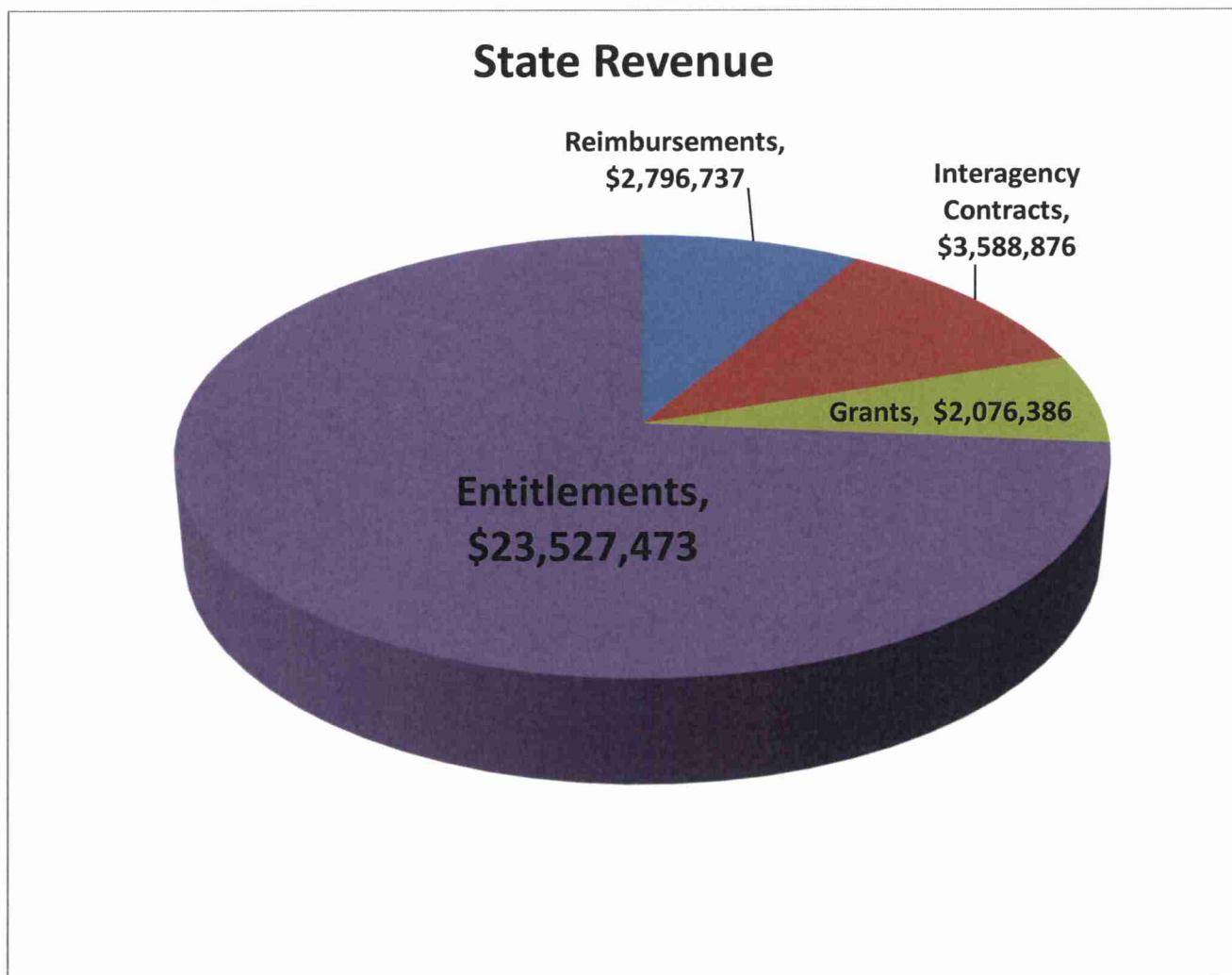
Fee for Services: Most of the fees for services are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, Financial System service fees, and various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

Total Federal Revenue is \$21,656,522



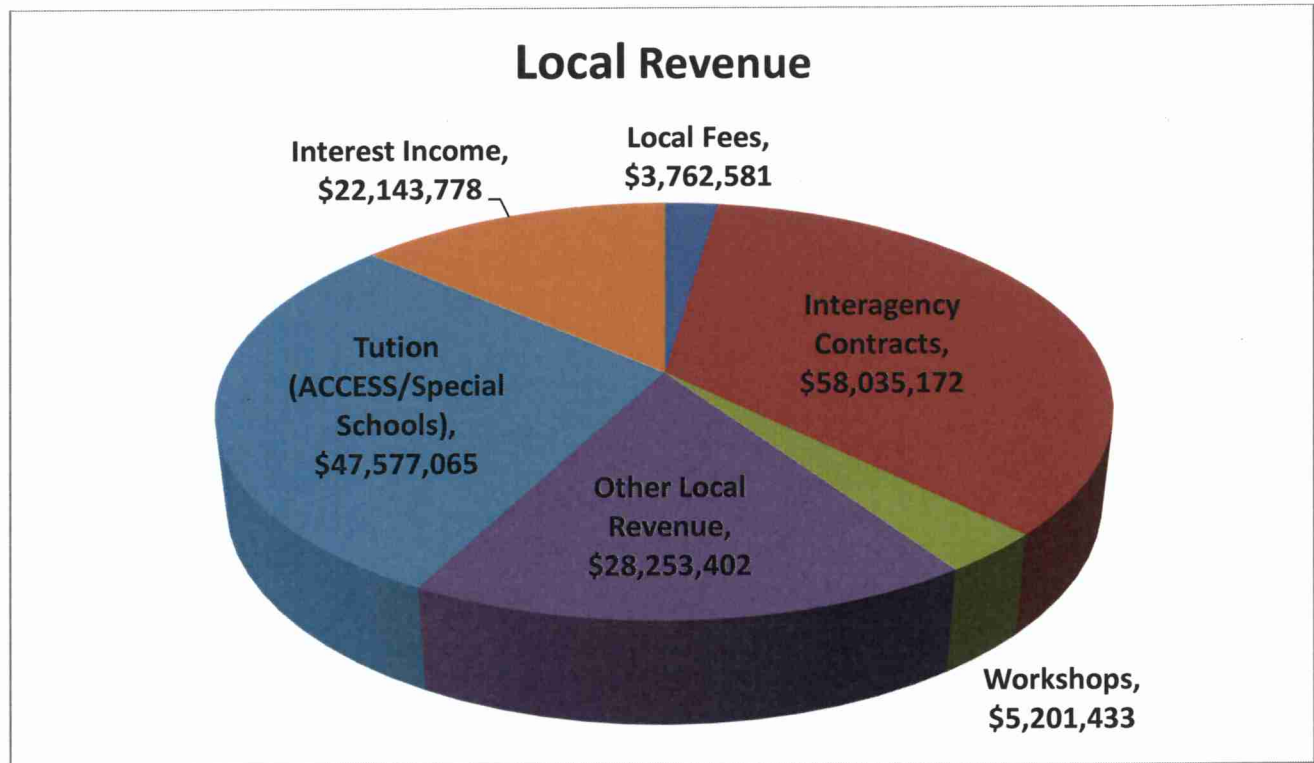
Federal Revenue									
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget
Entitlements									
Special Education	1,769,579	1,668,875	1,548,760	1,602,331	1,475,581	1,673,587	1,531,278	1,570,787	1,570,784
Title I	4,154,355	4,802,429	4,729,492	4,914,631	4,518,797	3,267,569	3,728,612	4,475,071	4,862,549
Title II	65,808	70,622	46,329	46,469	39,194	38,378	192,597	62,043	62,043
Title III	9,882	257,847	134,127	12,913	173,519	226,743	97,356	72,081	72,081
Title IV	-	-	427,257	217,650	162,199	-	299,575	222,384	222,384
Education of Homeless	251,116	241,032	276,173	241,491	252,269	276,240	265,458	354,042	354,042
CPIN Network	202,900	201,337	202,743						
CPIN EL Outreach	160,291	173,930	160,448						
CPIN Migrant Education	-	-	12,077						
Calif. Math & Science Partnership	468,053	113,245							
Power of Discovery	50,000	53,300	52,500	66,918	80,082	72,700	52,818	26,773	123,211
Expanded Learning	102,640	158,520	94,996	129,390	138,145	138,432	119,183	129,072	130,387
QRIS Certification	-	405,419	305,052	771,600	618,736				
Perkins Innovation	-	-	-	259,219	85,836	56,453	47,428		-
Dual Language Learning Prof Develop	-	-	144,752	764,409	366,056				
Inclusive Early Learning	-	-	29,906	720,239	-				
ESSA Sch Improvement	-	-	51,130	407,486	782,472	778,382	349,084	873,338	997,934
QCC Equitable Learning				213,366					
Quality Counts CA QRIS								555,677	695,061
CARES Act Coronavirus Relief [CR LLM,GEERI,ESSER I]					7,728,039	1,851,306	-		-
OC Threat Assessment						52,092	111,062	665,171	534,985
Title IV Student Support Acad Enrichment				1,074,695					
National Sch Lunch Prog (NSLP) COVID 19 .75 Cent Rate Increase					4,891	63,472	-		-
National Sch Lunch Prog (NSLP) Equipment								-	92,550
Comprehensive Schools Security					14,303	132,290	-		-
Education Innovation & Research					78,619	482,517	1,030,959	1,002,002	1,024,487
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	15,158,314	8,116,789
CARES Act Coronavirus Relief [GEER II]						819	282,522		
American Rescue Plan:Homeless I Program						192,315	298,765	837,412	93,890
American Rescue Plan Homeless Children & Youth II (ARP)							-	60,211	
Workforce Development							1,244,922	802,056	-
	7,234,624	8,146,556	8,215,742	11,442,806	16,518,738	14,129,481	14,933,750	27,511,870	18,953,177
Reimbursements									
MAA	12,245,962	21,607,896	36,620,011	22,537,612	24,751,406	39,179	-		-
Medi-Cal ACCESS	10,045	46,452	36,065	39,559	86,768				
Child Nutrition	226,545	248,453	329,611	206,951	175,172	311,180	410,966	498,302	480,000
Spec Schools Medi-Cal	587,002	482,015	625,145	273,186	519,873				
	13,069,554	22,384,816	37,610,832	23,057,308	25,533,219	350,359	410,966	498,302	480,000
Grants									
	-	-	-	-	-	-	-	-	-
Contracts									
Interagency Contracts	2,435,329	1,514,643	116,673	1,078,643	1,607,909	2,320,431	2,549,166	2,036,901	2,223,345
	22,739,507	32,046,015	45,943,247	35,578,756	43,659,866	16,800,271	17,893,882	30,047,073	21,656,522
Change from Prior year		9,306,508	13,897,232	(10,364,491)	8,081,110	(26,859,595)	1,093,611	12,153,191	(8,390,551)
		41%	43%	-23%	23%	-62%	7%	68%	-28%

Total State Revenue is \$31,989,472



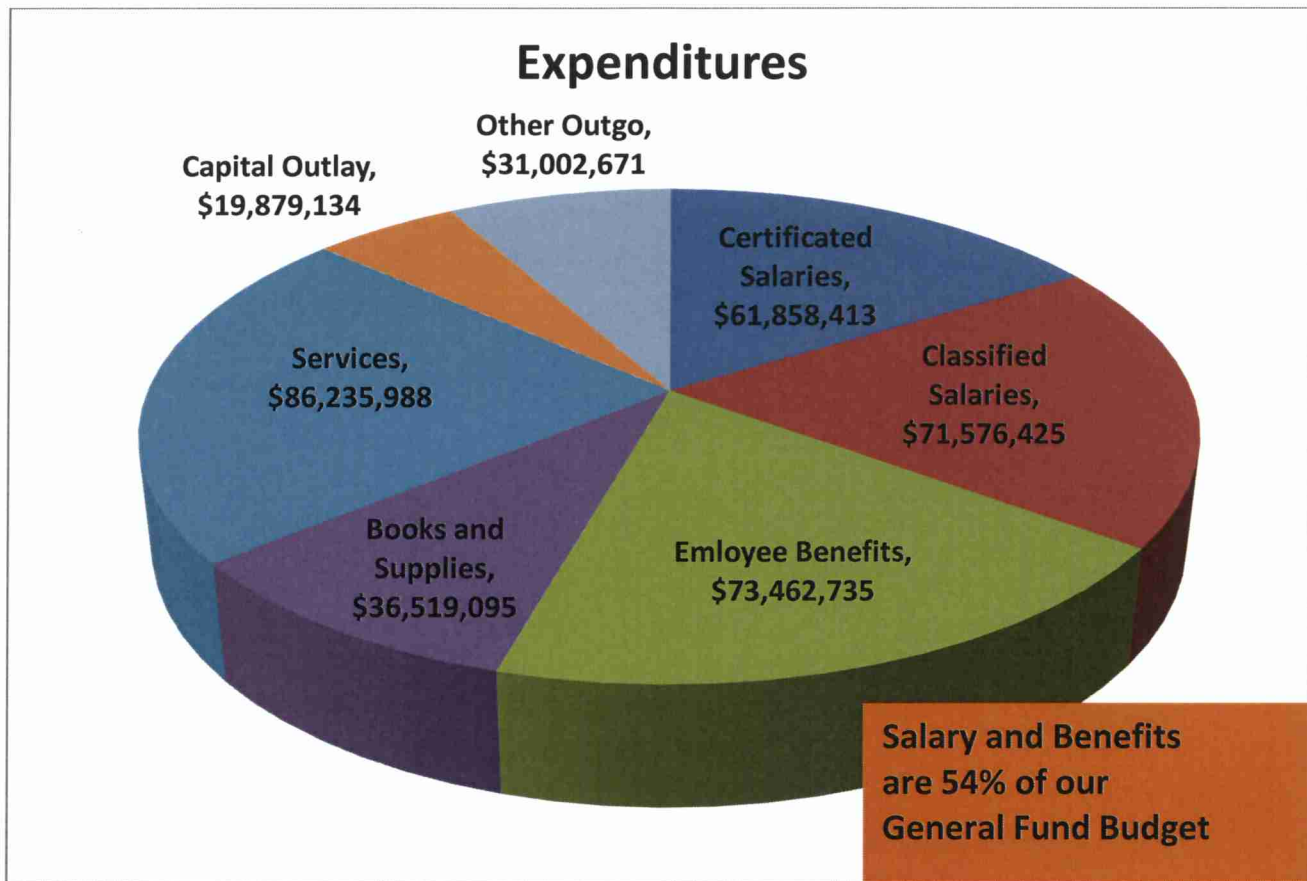
State Revenue									
	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Budget	2024-25 Budget
Entitlements									
Prior Year Apportionment	(70,307)	154,311	259,097	87,997.16		308,642	(7,459)		
Mandated Costs	2,311,881	1,719,954	1,908,644	787,972.00	841,868	884,301	751,133	822,072	828,275
Lottery	1,124,427	1,623,560	1,136,466	954,121.11	1,922,190	1,717,729	630,712	1,168,794	1,210,887
Countywide Foster Youth	817,097	894,112	896,628	867,811.70	1,223,903	1,044,041	1,659,692	2,170,203	1,350,556
Commission on Teacher Credentialing	19,278	19,278	19,154	19,153.67	18,577	18,577	18,577	18,577	18,577
Tobacco Use Prevention	830,354	916,198	963,982	1,487,425.15	3,223,100	3,167,006	3,226,056	5,044,229	4,892,928
Fairview Development Ctr	31,612	(7,903)	7,903	7,903.00	-	-	-	-	-
NOC Early Start	48,789	39,862	150,252	-	161,183	200,082	94,992	74,630	74,630
CALWorks	55,788	26,574	61,149	37,091.00	-	54,110	76,804	25,228	42,158
ACCESS Mental Health	390,419	291,393	295,717	369,062.98	364,419	403,198	400,065	327,391	327,391
Special Schools Mental Health	26,065	19,497	24,398	24,685.90	24,375	24,785	26,671	27,260	27,260
Prop 39 Clean Energy	1,326,052	327,167	-	-	-	-	-	-	-
Ca. Complete Count Census	-	-	-	300,770.46	-	-	-	-	-
Unemployment Insurance	182,045	183,668	188,060	187,425.30	174,422	176,597	180,528	185,210	186,725
Power of Discovery	56,409	53,746	54,603	26,619.41	32,010	34,319	24,426	26,807	123,211
CPIN Kindergarten	495,900	-	-	-	-	-	-	-	-
STRS on Behalf	4,070,522	4,327,533	4,560,175	6,052,748.00	5,948,534	6,850,272	5,528,817	4,301,303	4,528,680
Expanded Learning	153,960	105,680	169,204	121,788.81	135,271	128,534	168,403	428,901	421,111
Early Childhood	-	-	-	-	-	-	-	-	-
MTSS	20,000,000	1,000,000	13,500,000	-	-	27,900,000	18,600,000	-	-
CCI Cal. Career Innovations	-	75,187	28,833	-	-	-	-	-	-
College Readiness	383,088	-	-	-	-	-	-	-	-
College Readiness CCPA	75,000	-	-	-	-	-	-	-	-
CPA California Partnership Academy	-	183,000	145,172	225,780.58	(4,799)	-	-	-	-
Classified School Employees	440,000	1,016,042	1,240,000	1,239,837.02	1,208,596	816,982	2,594,249	2,880,000	2,880,000
Health Framework	-	-	690,376	2,647,814.03	1,601,124	-	-	-	-
Classified School Employees Prof Development	-	-	128,046	-	-	-	-	-	-
Low Performance Students	-	-	89,909	91,911.00	-	-	-	-	-
IEEEP Inclusive Early Learning	-	-	-	-	178,810	188,805	200,803	553,734	259,176
CARES Act	-	-	-	-	924,123	-	-	-	-
School communication Interoperability	-	-	-	-	4,124	157,732	-	-	-
SB 117 COVID-19 Funding	-	-	-	118,367.00	-	-	-	-	-
COE Mitigating	-	-	-	-	-	17,361,600	-	-	-
One-Time Special Education Dispute Resolution	-	-	-	-	-	85,094	(35,283)	-	-
One-Time Special Education Learning Recovery	-	-	-	-	-	382,923	(175,981)	-	-
COVID-19 Response Relief, In-Person Instruction (IPA)	-	-	-	-	436,346	319,588	3,273	3,583,768	-
COVID-19 Response Relief, Expanded Learning Opportunities (ELO)	-	-	-	-	4,181,342	493,305	-	-	-
Educator Effectiveness	-	-	-	-	-	2,077,625	519,407	-	-
Learning Communities for School Success	-	-	-	-	-	272,475	38,925	77,850	-
Special Ed Pass Through	-	-	-	-	13,979	13,979	-	-	-
Safe Schools for All	-	-	-	-	-	400,000	-	-	-
A-G Completion	-	-	-	-	-	539,526	179,842	-	-
Arts & Music	-	-	-	-	-	-	1,392,762	1,293,846	-
California Community School Program Planning	-	-	-	-	-	-	630,000	470,000	500,000
Learning Recovery Emergency	-	-	-	-	-	-	5,386,603	5,419	-
Model Curriculum	-	-	-	-	-	8,030	10,857,814	534,155	-
Literacy Coach & Read Sp.	-	-	-	-	-	-	900,000	-	-
Arts & Music Prop 28	-	-	-	-	-	-	-	390,778	390,765
Educator Workforce Investment	-	-	-	-	-	-	-	1,113,038	1,386,962
Local Control Funding Formula (LCFF)	-	-	-	-	-	-	-	-	-
Equity Multiplier	-	-	-	-	-	-	-	4,004,130	4,004,130
Various	21,304	33,406	9,286	6,201.32	8,167	91,293	20,527	24,836	74,051
Total Entitlements	32,879,267	13,002,265	26,527,054	15,662,487	22,621,663	66,121,150	53,892,359	29,552,159	23,527,473
Reimbursements	18,538	21,312	27,844	17,926.93	16,102	66,856	300,600	2,559,114	2,796,737
Grants									
Career Pathways	3,655,650	2,326,488	-	-	-	-	-	-	-
CTE Incentive	2,218,547	2,231,527	2,481,202	1,402,816.53	399,405	1,260,761	1,543,621	1,754,655	2,076,386
Total Grants	5,874,197	4,558,015	2,481,202	1,402,817	399,405	1,260,761	1,543,621	1,754,655	2,076,386
Contract									
Foster Youth Technical Assistance	307,030	282,566	407,245	-	-	-	-	-	-
K-12 Strong Workforce	-	-	-	-	3,768,396	3,718,631	5,327,040	4,101,997	2,614,720
K-12 Pathway Coordinator	-	-	-	-	117,500	128,500	130,000	169,000	169,000
Reset Toolbox	-	-	-	-	89,195	1,167	-	-	-
Suicide Prevention	-	-	-	-	70,886	-	-	-	-
Direct Support Professional	-	-	-	-	146,326	722,236	765,688	787,346	805,156
Social Emotional Learning Community of Practice	-	-	-	-	-	-	-	-	-
Dual Language Learner	-	-	-	-	260,421	337,079	-	-	-
CalHope	-	-	-	-	-	100,589	-	-	-
	307,030	282,566	407,245	-	4,452,724	5,072,976	6,222,729	5,058,343	3,588,876
Total State	39,079,032	17,864,158	29,443,345	17,083,230	27,489,894	72,521,743	61,959,308	38,924,271	31,989,472
Change from Prior year		(21,214,874)	11,579,187	(12,360,115)	10,406,664	45,031,849	(10,562,434)	(23,035,037)	(6,934,799)
		-54%	65%	-42%	61%	164%	-15%	-37%	-18%

Total Local Revenue is \$164,973,431



Local Revenue	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget
Local Revenue									
Redevelopment	2,185,773	2,598,100	2,999,856	3,355,799.52	3,700,168	4,316,401	4,170,892	3,336,713	3,336,713
Sale of Publications	499,106	316,888	304,131	206,777.77	195,374	242,802	284,310	250,892	230,885
Food Sales	323,611	298,327	352,932	202,486.33	28,275	112,834	192,921	190,000	190,000
Leases and Rentals	3,245	5,066	4,776				1,783	100	1,783
Other Sales					(2,500)		1,067	4,175	3,200
Total Local	3,011,735	3,218,381	3,661,695	3,765,064	3,921,317	4,672,037	4,650,973	3,781,880	3,762,581
Interest	1,379,107	2,323,435	3,895,426	4,413,963.32	2,098,504	(4,633,858)	12,576,542	19,930,528	22,143,778
Interagency Fees and Contracts									
Courier JPA	151,700	160,000	230,000	190,000.00	210,000	215,000	215,000	215,000	215,000
ACCESS Fees	299,095	326,259	298,197	391,560.04					
Special Ed Infant	391,850	387,600	515,780	691,630.33	484,930	312,814	341,218	418,507	377,722
Dept of Justice Tabacco	-	-	-	35,927.40	137,397	144,704	65,022		-
Education Support Dependent	286,577	292,556	-						
Project Glad	305,989	303,579	333,880	79,248.93	-		1,436		-
Preschool Glad	-	-	87,952	39,329.46	18,548		-		
Special Ed JPA	46,859	46,181	45,442	44,731.86			39,698	39,246	39,246
Imagining Services	90,912	92,226	97,731	113,517.00	93,500	76,140	100,813	100,813	100,813
NOC SELPA Itinerant Services	1,662,822	1,847,990	2,050,633	1,931,119.02	1,984,857	1,994,022	2,174,394	2,284,038	2,642,173
Special Schools Billing	24,361,965	24,583,806	25,825,162	27,038,796	26,282,904	27,497,810	28,604,380	32,984,977	36,597,020
Stuart Foundation	125,415	42,566	933	128,941.90					
SMARRTS	518,687	515,931	540,765	350,171.85	(0)				
Safety of Students	1,011,184	1,144,266	831,078						
Audiologist SELPA	279,815	337,632	273,327	289,466.85	246,391	258,114	328,452	274,095	292,540
VPE Health Care Agency	303,131	271,466	391,560	306,833.60	350,115	424,548	591,326		
Violence Prevention	221,496	228,439	191,111	146,395.44	175,025	168,182	214,536		
Violence Prevention Admin	208,879	251,866	228,340	201,321.45	225,586	132,704	129,743		
Violence Prevention Conflict	93,295	101,733	-						
VPE Restorative Practice	-	-	238,266	112,070.15	135,789	144,674	196,974		
VPE Threat Assessment	-	-	253,288	222,649.05	280,024	293,361			
Violence Prevention Evaluation	131,849	135,146	152,374	151,098.12	152,687	156,164	160,098		
Transportation	2,903,006	2,954,769	3,185,060	3,795,817.99	2,478,225	4,134,846	4,963,700	3,057,594	3,222,065
School Based Supplemntal	503,520	477,451	242,553						
CTE Incentive	134,968	140,979	146,137			744,168			
Environmental Field	782,620	566,280	831,505	707,884.72	262,624		919,254	700,000	700,000
School Based Stress Mgt	-	155,000	155,001	155,000.00					
Health Schools Initiative	-	177,583	-						
Nutrition Education	-	136,995	93,815	54,977.06	10,471				
IMPACT	952,344	-	1,895,395	3,194,384.42	1,359,994	1,147,340	1,449,911	600,000	600,000
Bi-Tech Fees	2,353,239	2,940,321	3,117,013	3,049,022.00	3,147,934	3,130,000	3,664,375	4,081,250	4,371,375
Education Services Income	-	-	1,404,732	1,078,381.90	668,507		176,650	157,150	182,150
IT Services	89,130	148,340	145,715	193,577.62	366,856	391,280	388,870	338,638	338,638
MAA	-	-	52,499	65,427.92	77,155	88,013	161,645	63,027	60,505
k-12 Strong Workforce	-	-	136,675	9,073,170.40					
K-12 Pathways	-	-	-	70,000.00					
Mental Health Services					1,125,000	1,500,000	2,033,993	1,466,810	1,466,810
Fairview Development					102,550	81,493	-		-
CAL Works HVP Home Visits					204,524	148,671	153,130		-
Education Workforce Investment					66,110	53,558	249,658	14,000	
HCA After Hours Nurse					800,000	707,400	(314)		
K-12 School Based Mental Health					499,951	483,120	538,964	544,754	544,754
Project Sunshine							800,000	1,371,500	2,771,500
CCSPP Regional Tech Asst.							41,132	534,716	1,401,596
California Apprenticeship Initiative								238,507	759,071
Various	158,074	190,050	239,919	167,052.01	259,821	387,953	1,639,020	1,895,527	1,352,194
Total Interagency	42,759,263	38,957,010	44,231,838	54,069,505	42,207,475	44,816,079	50,343,076	51,380,149	58,035,172
Registrations for Workshops	3,889,646	3,631,384	4,469,921	3,598,822.85	2,225,592	4,221,829	5,035,032	5,212,832	5,201,433
MAA					255,723	28,114,493	22,882,330	17,487,121	17,491,185
Medi-Cal ACCESS						383,695	49,125	40,000	40,000
Spec Schools Medi-Cal						472,750	1,022,489	2,600,000	1,200,000
Other Local Revenue	5,375,830	6,699,006	5,076,162	4,909,035.29	4,137,398	3,989,899	9,388,378	17,103,060	9,522,217
Total all 8600 Object Codes	9,265,476	10,330,390	9,546,083	8,507,858	6,618,713	37,182,668	38,377,354	42,443,013	33,454,835
Total all 8600 Object Codes	52,024,739	54,829,216	61,335,042	70,756,390	54,846,009	82,036,926	105,947,945	117,535,570	117,396,366
Tuition									
Special Schools	3,372,533	3,501,323	3,914,894	3,954,876.76	3,901,627	3,580,407	4,272,227	4,795,114	4,889,176
ACCESS	29,747,768	29,624,219	28,853,744	\$ 35,415,141	35,438,488	34,264,017	36,584,643	40,743,277	41,354,897
Charter School Admin Fee	232,343	289,248	399,597	467,811.00	654,152	811,850	1,008,079	1,312,605	1,312,605
Other	15,496	20,387	16,351	15,975.72	18,705	19,441	21,211	20,387	20,387
Total all 8700 Object Codes	33,368,140	33,435,177	33,184,586	39,853,805	40,012,972	38,675,717	41,886,160	46,871,383	47,577,065
Total All Local Revenue	85,392,879	88,264,393	94,519,628	110,610,195	94,858,981	120,712,643	147,834,106	164,406,953	164,973,431
Change from Prior year		2,871,514	6,255,235	16,090,567	(15,751,214)	25,853,662	27,121,463	16,572,847	566,478
		3%	7%	17%	-14%	27%	22%	11%	0%

Salary and benefits are 54% of the general budget. OCDE has 1,473 employees, 1,217 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.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Certificated Salaries	53,809,850	47,932,564	47,692,362	48,838,222	50,198,007	51,554,629	56,936,710	61,858,413	64,875,799	68,384,129
Classified Salaries	54,863,957	54,287,591	55,212,943	55,819,243	57,829,647	63,031,112	68,629,628	71,576,425	73,530,118	76,449,766
Employee Benefits	44,873,727	50,011,849	51,958,707	52,919,852	56,005,568	58,606,044	64,270,176	73,462,735	75,325,730	77,575,300
Total Salary and Benefits	153,547,534	152,232,004	154,864,012	157,577,317	164,033,222	173,191,785	189,836,514	206,897,573	213,731,647	222,409,195
Total Regular Employees	1220	1157	1105	1145	1160	1195	1221	1217		

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 54% of our budget.

Salaries in 2024-2025 reflect the savings from retirements and reductions through attrition. Negotiations with bargaining groups are not settled, and employee health and welfare benefit and salary increases are not 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 27.60% in 2025-2026 and 28% 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	\$ 31,288,857
Pupil Support Salaries	5,342,707
Supervisors' and Adminsitrators' Salarie	22,230,757
Other Certificated Salaries	2,996,092
Total Certificated Salaries	\$ 61,858,413
Classified Positions	
Instructional Salaries	\$ 14,404,161
Support Salaries	3,236,063
Supervisor's and Adminsitrator's Salarie	35,066,061
Clerical, Technical, Office Salaries	18,692,696
Other Classified Salaries	177,444
Total Classified Salaries	\$ 71,576,425

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 statute for mandatory retirement.

Benefits	
State Teachers' Retirement (STRS)	\$ 15,343,183
Public Employers' Retirement (PERS)	19,982,566
Medicare/PARS	2,105,150
Health & Welfare	32,036,839
Unemployment	67,174
Workers' Compensation	2,817,141
Other Benefits	1,110,682
Total Employee Benefits	\$ 73,462,735

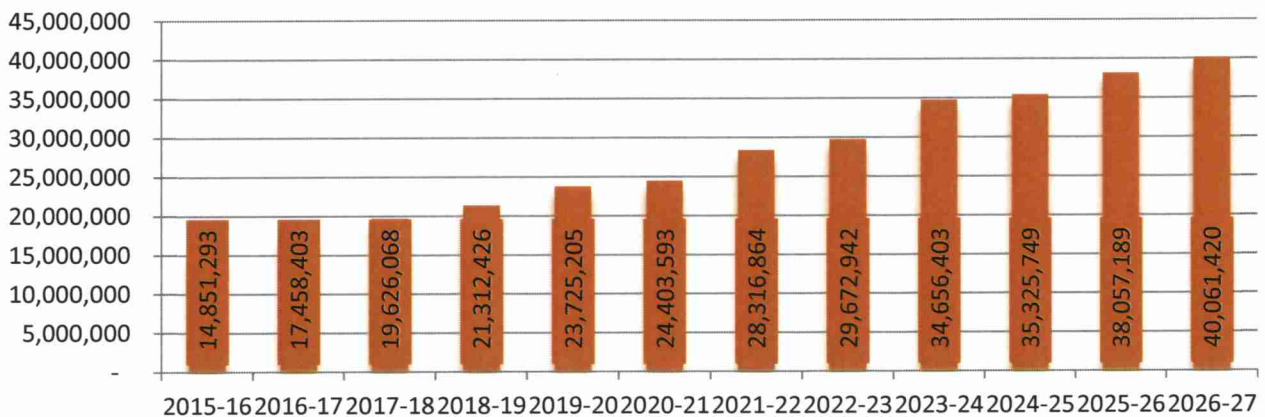
Salaries and Benefits Projection Summary

Salaries: Negotiations have not been settled with any of the bargaining groups.

Medical Benefits: We have not completed our negotiations for our health plans at this time. This year, we anticipate the overall benefit program costs will increase by approximately 10%. 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 25.37% to 26.68 %. These rates are anticipated to continue increasing in future years.

Impact of Rate Increases for Retirement Contributions



Books and Supplies

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

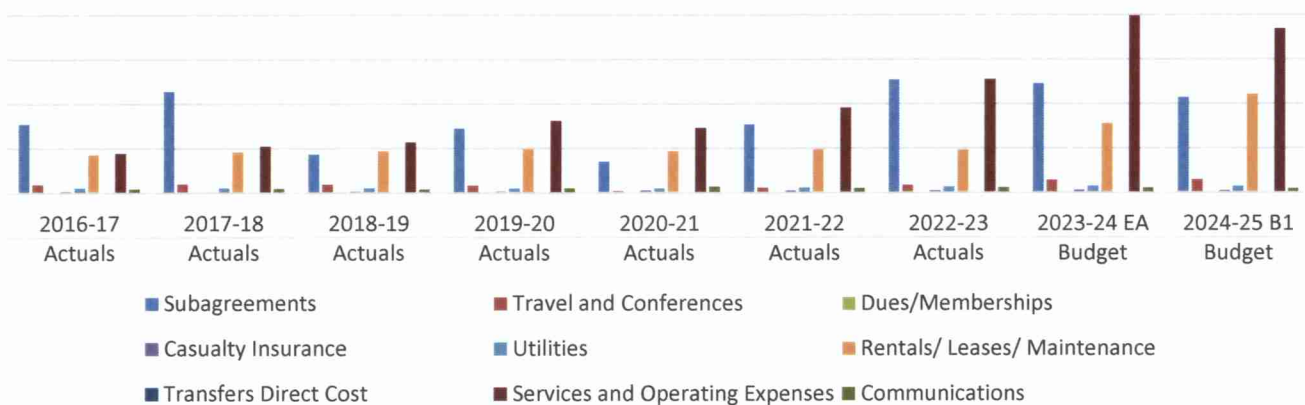
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Textbooks/Inst. Materials	294,908	153,792	192,688	404,745	303,759	1,330,196	1,021,696	1,033,888	1,046,323
General Supplies	5,160,091	7,522,734	6,175,296	6,196,696	7,691,718	26,960,250	25,506,778	16,537,071	17,373,563
Equipment	573,076	1,458,358	1,572,288	999,824	808,446	10,316,544	9,990,621	7,711,791	7,742,027
Total	6,028,075	9,134,884	7,940,271	7,601,265	8,803,922	38,606,990	36,519,095	25,282,750	26,161,913

Incorporated in the Materials and Supplies category is a holding account of \$9,570,433 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.

Services and Operating Expenses



Sub-Agreements: \$21,403,614

These are contracts with other agencies for services they provide on our behalf. Multi-Tier System of Support (MTSS) is \$8,625,000, transportation services is \$7,313,725, TUPE is \$2,483,164, K-12 Strong Workforce is \$1,216,816, and \$1,761,909 is for various programs.

Travel and Conference: \$2,887,493

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 \$448,334 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 \$1,054,195 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 are supporting staff attendance for virtual conferences for staff development opportunities when possible. We have budgeted \$1,384,964 for 2024-2025.

Dues and Memberships: \$259,640

- 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: \$462,000

- 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 created a significant impact on funding for liability for school districts around the state.

Utilities: \$1,435,383

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

Rentals and Leases: \$22,125,528

- The cost of leasing our school sites is budgeted at \$7,655,773. This category also includes equipment maintenance agreements for all of our sites.

Transfers of Direct Costs: (\$87,809)

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

Professional Services: \$36,852,650

- 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

Orange County Department of Education Legal Fees												
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Estimated Actuals	2024-25 Preliminary 1 Budget
Programs	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget
Student Programs	35,007	27,501	80,238	20,265	12,912	4,519	26,837	24,200	96,132	9,638	243,000	263,000
General Administration	23,136	43,098	23,191	31,434	3,970	43,032	4,931	4,206	2,629	49,237	145,000	145,000
Project Glad	318,115	216,247	31,531	7,537						17,204	48,000	17,000
County Board		15,574	27,629			374,611	706,485	1,362,983	1,121,078	956,473	2,200,000	2,200,000
County Superintendent			8,423			287,149	843,753	1,060,353	207,143	49,946	225,000	225,000
OCERS/ Attorney Fees			188,011	675,247	118,685	74,316	4,594	59,331				
OCERS/UUAL			180,408	343,710	360,672	241,416						
County Committee									139,554	111,077	140,000	140,000
County Board Contingency								350,000**	-	-	-	-
Total	376,258	302,420	539,431	1,078,193	496,239	1,025,043	1,586,599	2,511,072	1,566,536	1,193,574	3,001,000	2,990,000
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: \$897,489

- 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 site improvements for leased sites for our ACCESS program as we transition to larger sites that will allow for more instructional opportunities such as career technical classes, and maker-spaces for technology. We have completed building improvements for our ACCESS site (Argosy) in Orange. Staff completed their transition and students began attending the new site in January. We have received positive feedback from our parents regarding the location of the site, and we are excited to have another large site that focuses on providing additional services to students. 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 \$4.3 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 fees for the Rancho Sonado improvements, Kalmus Conference Center upgrades, 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 \$780,996 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 2023-2024 Estimated Budget projects an excess of \$20,336,243 and the 2024-2025 Preliminary Budget projects a deficit of \$26,939,729.

Summary

Our 2024-2025 Preliminary projections reflect a deficit (current year revenues vs. current year expenditures) of \$26,939,729. This budget includes ESSER III funds that we anticipate expending through September 30, 2024. We have reduced the anticipated revenue for the Learning Recovery Emergency and Arts and Music grant programs based on the 2023-2024 Enacted State Budget 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 not included since collective bargaining has not been completed. For all groups, 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 \$365,854,057

\$87,790,809 is committed for specific program needs

- \$38,159,110 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- \$12,529,232 is reserved for Lottery funds that have been reserved for contingencies.
- \$10,006,672 is reserved for District Differentiated Support.
- \$9,074,647 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- \$5,799,067 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.
- \$5,030,290 is reserved for the various programs that are budgeting to spend the funding in the next year.
- \$2,463,260 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- \$2,000,000 is reserved for Rancho Sonado rebuild.
- \$1,352,673 is reserved for the various workshops and trainings that will occur in the subsequent year.
- \$875,858 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.

\$81,249,702 is designated for carryover for specific programs

- \$46,487,711 is restricted for Routine Maintenance and is required by state statute.
- \$5,632,037 is restricted for Multi-Tiered Support Systems.
- \$5,537,007 is restricted for Model Curriculum.
- \$4,073,532 is restricted for one-time learning recovery emergency.
- \$4,004,130 is restricted for LCFF Equity Multiplier.
- \$3,146,800 is restricted for various income accounts for future work.
- \$2,981,640 is restricted for Project Sunshine.
- \$2,686,608 is restricted for one-time arts, music, instructional materials.

- \$2,433,399 is restricted to be spent on facility or health and safety related items.
- \$1,302,896 is restricted for the Special Schools billback program.
- \$1,001,614 is restricted for various Special Education programs.
- \$972,211 is restricted for Educator Effectiveness Block Grant.
- \$669,277 is restricted for Lottery materials for Central County CTEp.
- \$320,840 is restricted for Lattner donation for Special Schools.

\$196,743,546 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 to State Account Code Structure and Generally Approved Accounting Principles. Expenditures in these funds are restricted to the funds use. See the All Funds Statement in the Adopted Budget for detail.

Fund 10: Special Education Pass-Through Funds for the North Orange County SELPA (no salaries).

Fund 12: Child Development Fund are funds that are specific for our Child Development Alternative Payment program and other early learning programs (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.

Preliminary I Budget Planning Factors for 2024-2025 and MYPs

Planning factors are based on the 2023-2024 Governor's Budget and the 2024-25 Governors' May Revise Budget Proposal. Various state agencies and educational sources are used and incorporate for the Budget and the multiyear projections. The information listed below is based on 2023-2024 Governor's Enacted Budget, 2024-25 Governor's May Revise Proposed Budget, and projected information from the LAO.

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	411,093.38	411,091.04	411,101.04	411,101.04
Alt Ed JUV	475.03	266.81	320.91	263.00	263.00	263.00	263.00
Alt Ed Community	2,122.25	600.27	961.76	1,120.00	1,140.00	1,150.00	1,150.00
CountyWide ADA	453,486.27	428,757.59	409,517.80	407,817.15	407,817.15	407,815.15	407,815.15
District Referred ADA funded at Annual (P-2)	3,858.19	2,977.53	2,746.79	3,276.23	3,273.89	3,285.89	3,285.89
Alt Ed District Referred	3,246.86	2,521.85	2,305.95	2,812.98	2,807.10	2,813.10	2,813.10
Alt Ed CCPA	238.87	136.04	103.95	108.48	112.00	118.00	118.00
Special Schools	372.46	319.64	336.89	354.79	354.79	354.79	354.79
Dept of Finance (DOF) Estimated Statutory COLA	2.31%	1.07%	6.56%	8.22%	1.07%	2.93%	3.08%
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%	2.93%	3.08%
Planning COLA	0%	5.07%	6.56%	8.22%	1.07%	2.93%	3.08%
Statutory COLA on Special Education AB602 Funding	0%	4.05%	6.56%	8.22%	1.07%	2.93%	3.08%
Lottery – Unrestricted per ADA	\$150	\$177	\$204	\$177	\$177	\$177	\$177
Lottery – Prop. 20 per ADA	\$49	\$82	\$100	\$72	\$72	\$72	\$72
Mandated Block Grant for Districts							
K-8 per ADA	\$32.18	\$32.79	\$34.94	\$37.81	\$38.21	\$39.33	\$40.54
Grade 9-12 per ADA	\$61.94	\$63.17	\$67.31	\$72.84	\$73.62	\$75.78	\$78.11
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	3,583,768	-	-	-
Expanded Learning Opportunities (ELO), 9-30-2024	244,061	1,323,441	1,676,551	1,430,595	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER) III, 9-30-2024	-	504	96,417	15,158,314	8,116,789	-	-
SELPA Special Education to Districts, 9-30-2023	-	1,793,388	1,546,265	-	-	-	-
ARP:homeless I & II Program, 6-30-2024	-	192,315	298,765	629,138	897,623	-	-
NSLP Emergency Cost Reimbursement	-	40,284	-	-	-	-	-
Workforce Development	-	-	1,244,922	802,056	-	-	-
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%	n/a	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%	n/a	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%	n/a	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%	n/a	n/a	n/a
Step & Column-Certificated	1.22%	1.40%	1.71%	1.44%	1.57%	1.57%	1.57%
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	n/a	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%	27.60%	28.00%
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 Adopted Budget

June 5, 2024

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$7,499,074 due to the following:</p> <ul style="list-style-type: none"> • \$9,472,163 increase 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. • \$841,211 increase for statutory cost of living adjustment of 1.07% applied to the Local Control Funding Formula (LCFF) model. • \$772,734 increase to various other components to Local Control Funding Formula (LCFF) county operations base grant • \$71,471 increase for the College and Career Preparatory Academy Charter (CCPA) School due to an increase of Average Daily Attendance (ADA) • (\$3,658,505) decrease for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding increase in state aid funds is recorded in Fund 10 for SELPA pass thru) • <i>In 2023-2024 the Local Control Funding Formula (LCFF) made changes to the Alternative grant, Operations grant, and various other components. We are currently at the Minimum State Aid Guarantee so we will only keep a portion of the additional funding for ADA growth or Cost of Living Increases.</i>
(2) Federal Revenue	<p>Decreased by a net of (\$8,390,551) due to the following:</p> <ul style="list-style-type: none"> • \$514,721 increase for changes in various categorical programs • \$387,478 increase in funding for Title I which is deferred revenue from the prior year • (\$9,292,750) decrease for various COVID-19 relief response funding which is deferred revenue from the prior year, ending September 30, 2024
(3) Other State Revenue	<p>Decreased by a net of (\$6,934,799) due to the following:</p> <ul style="list-style-type: none"> • \$789,313 increase in various state programs • (\$3,589,187) decrease for various COVID-19 relief response funding that was recorded in 2021-2022, and fund balance will be used in the future year, ending September 30, 2024 • (\$1,487,277) decrease in K-12 Strong Workforce funding that will be spent in future year, ending December 31, 2024 • (\$1,353,802) decrease in programs with contracts ending June 30, 2024 • (\$1,293,846) decrease for one-time Arts, Music, & Instructional Materials Discretionary entitlement ending June 30, 2026
(4) Other Local Revenue	<p>Increased by a net of \$566,478 due to the following:</p> <ul style="list-style-type: none"> • \$3,864,655 increase in fees for Special Schools due to increase in the average student enrollment • \$1,400,000 increase in contract fees for Project Sunshine • \$301,823 increase in various local fees • (\$5,000,000) decrease in local revenue for Student Behavior Health Incentive Program, contract funds were received in 2023-2024, and fund balance will be spent over several years

ORANGE COUNTY DEPARTMENT OF EDUCATION

2024-25 Adopted Budget

June 5, 2024

EXPENDITURES	
(5) Certificated Salaries	<p>Increased by a net of \$4,921,703 due to the following:</p> <ul style="list-style-type: none"> • \$3,424,018 increase for vacant and new certificated positions that are projected to be filled this year • \$1,594,400 increase to positions budgeted for the whole year that were only filled for a portion of 2023-2024 • \$549,126 increase for cost of step and column changes • (\$645,841) decrease for extra duty and substitutes for various programs • No salary increases have been budgeted at this time for Certificated and Certificated Management staff for 2024-2025.
(6) Classified Salaries	<p>Increased by a net of \$2,946,797 due to the following:</p> <ul style="list-style-type: none"> • \$2,774,657 increase for vacant and new classified positions that are projected to be filled this year • \$1,551,359 increase to positions budgeted for the whole year that were only filled for a portion of 2023-24 • \$534,273 increase for cost of step increases • (\$1,913,492) decrease for extra duty and substitutes for various programs • No salary increases have been budgeted at this time for Classified, Supervisory, and Classified Management staff for 2024-2025.
(7) Employee Benefits	<p>Increased by a net of \$9,192,559 due to the following:</p> <ul style="list-style-type: none"> • \$5,203,874 increase to benefits for vacant and new positions that are projected to be filled this year • \$2,671,303 increase for benefits for positions that were only filled for a portion of 2023-2024 • \$1,029,033 increase in benefits for CalSTRS and CalPERS due to employer rate increase • \$288,349 increase for statutory benefits for cost of step and column changes • No increases for statutory benefits have been budgeted. We are in the process of negotiating our contracted rates for the new plan year for health and welfare benefits.
(8) Books and Supplies	<p>Increased by a net of \$7,912,105 due to the following:</p> <ul style="list-style-type: none"> • \$9,570,433 increase for holding accounts for various programs awaiting program guidelines • (\$1,022,905) decrease in instructional materials and supplies for various programs • (\$325,923) decrease in equipment for various programs • (\$309,500) decrease in textbooks and other books for various programs
(9) Services, Other Operating Expenses	<p>Decreased by a net of (\$9,761) due to the following:</p> <ul style="list-style-type: none"> • \$5,343,570 increase for various miscellaneous operating expenses for various programs • (\$3,169,428) decrease in pass through sub-agreements for categorical programs • (\$2,183,903) decrease in contracts for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
2024-25 Adopted Budget
June 5, 2024

(10) Capital Outlay	<p>Increased by a net of \$5,185,785 due to the following:</p> <ul style="list-style-type: none"> • \$8,203,797 increase in improvement of sites and buildings for various central office Facilities. • (\$2,898,078) decrease for improvement of sites and buildings and equipment for COVID-19 Relief Response expenditures • (\$119,934) decrease in new and replacement equipment for various programs
(11) Other Outgo	<p>Increased by a net of \$9,274,836 due to the following:</p> <ul style="list-style-type: none"> • \$9,472,163 increase for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources] • \$9,965 increase in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts] • (\$126,398) decrease in North Orange County SELPA transfers • (\$80,894) decrease in GASB 96 Subscription-Based Information Technology Arrangements (SBITA). Valuation [required per Governmental Accounting Standards Board (GASB)]
(12) Indirect Costs	<p>Decreased by a net of (\$592,150) due to the following:</p> <ul style="list-style-type: none"> • Due to decrease in expenditures in all funds
(13) Other Financing Sources	<p>Decreased by a net of (\$110,976) due to the following:</p> <ul style="list-style-type: none"> • (\$110,976) decrease in contribution to the Child Development Fund due to changes in funding
(14) Ending Balance	<p>The total projected General ending fund balance is \$365,854,057 \$196,743,546 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> • \$87,790,809 designated for programs and grants • \$81,249,702 designated as Legally Restricted for programs • \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	<p>The unrestricted amount designated for economic uncertainties in the General Fund is \$196,743,546</p>

Orange County Department of Education
2024-2025 Preliminary 1 Budget (B1) -vs- 2023-2024 Estimated Actuals Budget (EA)

5/25/2024 <u>Revenue</u>	2023-24			2024-25			Variance		
	Estimated Actuals Budget (EA)		Total	Adopted Budget (AB)		Total	2024-25 AB -vs- 2023-24 EA		Total
	Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted	
LCFF/Revenue Limit	120,470,942	7,005,291	127,476,233	127,976,115	6,999,192	134,975,307	7,505,173	(6,099)	7,499,074
Federal	-	30,047,073	30,047,073	-	21,656,522	21,656,522	-	(8,390,551)	(8,390,551)
Other State	7,075,475	31,848,796	38,924,271	7,343,536	24,645,936	31,989,472	268,061	(7,202,860)	(6,934,799)
Local Revenue	99,518,030	64,888,923	164,406,953	100,502,623	64,470,808	164,973,431	984,593	(418,115)	566,478
Total Revenue	227,064,447	133,790,083	360,854,530	235,822,274	117,772,458	353,594,732	8,757,827	(16,017,625)	(7,259,798)
<u>Expenditures</u>									
Certificated	33,073,928	23,862,782	56,936,710	38,716,773	23,141,640	61,858,413	5,642,845	(721,142)	4,921,703
Classified	41,807,493	26,822,135	68,629,628	45,988,853	25,587,572	71,576,425	4,181,360	(1,234,563)	2,946,797
Benefits	35,221,686	29,048,490	64,270,176	42,828,626	30,634,109	73,462,735	7,606,940	1,585,619	9,192,559
Books and Supplies	15,156,877	13,450,113	28,606,990	16,813,003	19,706,092	36,519,095	1,656,126	6,255,979	7,912,105
Services	46,303,408	39,942,341	86,245,749	53,995,337	32,240,651	86,235,988	7,691,929	(7,701,690)	(9,761)
Capital Outlay	8,663,627	6,029,722	14,693,349	16,760,768	3,118,366	19,879,134	8,097,141	(2,911,356)	5,185,785
Other Outgo	27,404,560	298,279	27,702,839	36,886,688	90,987	36,977,675	9,482,128	(207,292)	9,274,836
Transfers of Indirect	(16,136,763)	9,569,609	(6,567,154)	(15,622,506)	9,647,502	(5,975,004)	514,257	77,893	592,150
Total Expenditures	191,494,816	149,023,471	340,518,287	236,367,542	144,166,919	380,534,461	44,872,726	(4,856,552)	40,016,174
Excess/Deficiency	35,569,631	(15,233,388)	20,336,243	(545,268)	(26,394,461)	(26,939,729)	(36,114,899)	(11,161,073)	(47,275,972)
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(891,972)	(980,735)	(1,872,707)	(780,996)	(980,735)	(1,761,731)	110,976	-	110,976
Other Sources	-	-	-	-	-	-	-	-	-
Contributions	(10,472,901)	10,472,901	-	(11,552,493)	11,552,493	-	(1,079,592)	1,079,592	-
All Other Sources	(11,364,873)	9,492,166	(1,872,707)	(12,333,489)	10,571,758	(1,761,731)	(968,616)	1,079,592	110,976
Net Increase or									
Decrease in Fund	24,204,758	(5,741,222)	18,463,536	(12,878,757)	(15,822,703)	(28,701,460)	(37,083,515)	(10,081,481)	(47,164,996)
Beginning Balance	273,278,354	102,813,627	376,091,981	297,483,112	97,072,405	394,555,517	24,204,758	(5,741,222)	18,463,536
Audit Adjustment	-	-	-	-	-	-	-	-	-
Ending Balance	297,483,112	97,072,405	394,555,517	284,604,355	81,249,702	365,854,057	(12,878,757)	(15,822,703)	(28,701,460)

	Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
				Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1	A. REVENUES									
2	1) LCFF Sources		8010-8099	120,470,942.00	7,005,291.00	127,476,233.00	127,976,115.00	6,999,192.00	134,975,307.00	5.9%
3	2) Federal Revenue		8100-8299	0.00	30,047,073.00	30,047,073.00	0.00	21,656,522.00	21,656,522.00	-27.9%
4	3) Other State Revenue		8300-8599	7,075,475.00	31,848,796.00	38,924,271.00	7,343,536.00	24,645,936.00	31,989,472.00	-17.8%
5	4) Other Local Revenue		8600-8799	99,518,030.00	64,888,923.00	164,406,953.00	100,502,623.00	64,470,808.00	164,973,431.00	0.3%
6	5) TOTAL, REVENUES			227,064,447.00	133,790,083.00	360,854,530.00	235,822,274.00	117,772,458.00	353,594,732.00	-2.0%
7	B. EXPENDITURES									
8	1) Certificated Salaries		1000-1999	33,073,928.00	23,862,782.00	56,936,710.00	38,716,773.00	23,141,640.00	61,858,413.00	8.6%
9	2) Classified Salaries		2000-2999	41,807,493.00	26,822,135.00	68,629,628.00	45,988,853.00	25,587,572.00	71,576,425.00	4.3%
10	3) Employee Benefits		3000-3999	35,221,686.00	29,048,490.00	64,270,176.00	42,828,626.00	30,634,109.00	73,462,735.00	14.3%
11	4) Books and Supplies		4000-4999	15,156,877.00	13,450,113.00	28,606,990.00	16,813,003.00	19,706,092.00	36,519,095.00	27.7%
12	5) Services and Other Operating Expenditures		5000-5999	46,303,408.00	39,942,341.00	86,245,749.00	53,995,337.00	32,240,651.00	86,235,988.00	0.0%
13	6) Capital Outlay		6000-6999	8,663,627.00	6,029,722.00	14,693,349.00	16,760,768.00	3,118,366.00	19,879,134.00	35.3%
14	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	27,404,560.00	298,279.00	27,702,839.00	36,886,688.00	90,987.00	36,977,675.00	33.5%
15	8) Other Outgo - Transfers of Indirect Costs		7400-7499	(16,136,763.00)	9,569,609.00	(6,567,154.00)	(15,622,506.00)	9,647,502.00	(5,975,004.00)	-9.0%
16	9) TOTAL, EXPENDITURES		7300-7399	191,494,816.00	149,023,471.00	340,518,287.00	236,367,542.00	144,166,919.00	380,534,461.00	11.8%
17	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,569,631.00	(15,233,388.00)	20,336,243.00	(545,268.00)	(26,394,461.00)	(26,939,729.00)	-232.5%
18	D. OTHER FINANCING SOURCES/USES									
19	1) Interfund Transfers									
20	a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
21	b) Transfers Out		7600-7629	891,972.00	980,735.00	1,872,707.00	780,996.00	980,735.00	1,761,731.00	-5.9%
22	2) Other Sources/Uses									
23	a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
24	b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
25	3) Contributions		8980-8999	(10,472,901.00)	10,472,901.00	0.00	(11,552,493.00)	11,552,493.00	0.00	0.0%
26	4) TOTAL, OTHER FINANCING SOURCES/USES			(11,364,873.00)	9,492,166.00	(1,872,707.00)	(12,333,489.00)	10,571,758.00	(1,761,731.00)	-5.9%
27	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,204,758.00	(5,741,222.00)	18,463,536.00	(12,878,757.00)	(15,822,703.00)	(28,701,460.00)	-255.4%
28	F. FUND BALANCE, RESERVES									
29	1) Beginning Fund Balance		9791	273,278,354.00	102,813,627.00	376,091,981.00	297,483,112.00	97,072,405.00	394,555,517.00	4.9%
30	a) As of July 1 - Unaudited									
31	b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			273,278,354.00	102,813,627.00	376,091,981.00	297,483,112.00	97,072,405.00	394,555,517.00	4.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			273,278,354.00	102,813,627.00	376,091,981.00	297,483,112.00	97,072,405.00	394,555,517.00	4.9%
2) Ending Balance, June 30 (E + F1e)			297,483,112.00	97,072,405.00	394,555,517.00	284,604,355.00	81,249,702.00	365,854,057.00	-7.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	97,072,405.00	97,072,405.00	0.00	81,249,702.00	81,249,702.00	-16.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	103,888,371.00	0.00	103,888,371.00	87,790,809.00	0.00	87,790,809.00	-15.5%
ACCESS LCFF / LCAP Priorities	0000	9780	47,029,852.00		47,029,852.00			0.00	
Rancho Sonado Rebuilt	0000	9780	14,089,717.00		14,089,717.00			0.00	
COE LCAP & Support Approval	0000	9780	9,508,032.00		9,508,032.00			0.00	
Mandated Costs	0000	9780	8,588,312.00		8,588,312.00			0.00	
Medical Administrative Activities (MAA)	0000	9780	5,913,458.00		5,913,458.00			0.00	
OCDE ERATE	0000	9780	2,484,772.00		2,484,772.00			0.00	
2015-16 One-Time Discretionary	0000	9780	1,198,816.00		1,198,816.00			0.00	
FIS V-Card District Discretionary	0000	9780	1,195,589.00		1,195,589.00			0.00	
Various Workshop Programs	0000	9780	1,005,631.00		1,005,631.00			0.00	
Various Other Designated Programs	0000	9780	402,632.00		402,632.00			0.00	
EISS/SEED Workshops	0000	9780	277,896.00		277,896.00			0.00	
OC County Board Discretionary	0000	9780	250,000.00		250,000.00			0.00	
Charter Facility Fund	0000	9780	250,000.00		250,000.00			0.00	
Instructional Materials Lottery	1100	9780	11,359,146.00		11,359,146.00			0.00	
CTEP (ROP) Instructional Materials Lottery	1100	9780	328,628.00		328,628.00			0.00	
ACCESS LCFF / LCAP Priorities	0000	9780			0.00	38,159,110.00		38,159,110.00	
COE LCAP Support & Approval	0000	9780			0.00	10,006,672.00		10,006,672.00	
Mandated Costs	0000	9780			0.00	9,074,647.00		9,074,647.00	
Medical Administrative Activities (MAA)	0000	9780			0.00	5,799,067.00		5,799,067.00	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OCDE ERATE	0000	9780			0.00	2,463,260.00		2,463,260.00	
Rancho Sonado Rebuilt	0000	9780			0.00	2,000,000.00		2,000,000.00	
FIS V-Card District Discretionary	0000	9780			0.00	1,533,452.00		1,533,452.00	
Various Workshop Programs	0000	9780			0.00	1,380,419.00		1,380,419.00	
2015-16 One-Time Discretionary	0000	9780			0.00	1,198,816.00		1,198,816.00	
Various Other Designations	0000	9780			0.00	969,516.00		969,516.00	
Reserve for Outdated Checks	0000	9780			0.00	875,858.00		875,858.00	
Reserve for Purchase of ITO Program									
Ambassadors & Purchase/Construction of their Enclosures	0000	9780			0.00				
Reserve for Various Security & Safety Supplies	0000	9780			0.00	610,000.00		610,000.00	
OC County Board Discretionary	0000	9780			0.00	465,000.00		465,000.00	
Charter School Facility Fund	0000	9780			0.00	250,000.00		250,000.00	
Information Technology Bi-Tech	0000	9780			0.00	250,000.00		250,000.00	
Instructional Materials Lottery	1100	9780			0.00	219,870.00		219,870.00	
CTep (ROP) Instructional Materials Lottery	1100	9780			0.00	12,200,604.00		12,200,604.00	
e) Unassigned/Unappropriated					0.00	328,628.00		328,628.00	
Reserve for Economic Uncertainties		9789	193,524,741.00	0.00	193,524,741.00	196,743,546.00	0.00	196,743,546.00	1.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	26,832,074.00	0.00	26,832,074.00	27,776,700.00	0.00	27,776,700.00	3.5%
Education Protection Account State Aid - Current Year		8012	338,158.00	0.00	338,158.00	307,114.00	0.00	307,114.00	-9.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	500,475.00	0.00	500,475.00	508,389.00	0.00	508,389.00	1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	124,056,824.00	0.00	124,056,824.00	129,442,732.00	0.00	129,442,732.00	4.3%
Unsecured Roll Taxes		8042	4,001,236.00	0.00	4,001,236.00	4,030,620.00	0.00	4,030,620.00	0.7%
Prior Years' Taxes		8043	2,080,548.00	0.00	2,080,548.00	1,634,518.00	0.00	1,634,518.00	-21.4%
Supplemental Taxes		8044	3,055,551.00	0.00	3,055,551.00	7,464,547.00	0.00	7,464,547.00	144.3%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	11,827,186.00	0.00	11,827,186.00	12,691,110.00	0.00	12,691,110.00	7.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Suprs.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			172,692,052.00	0.00	172,692,052.00	183,855,730.00	0.00	183,855,730.00	6.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(684,362.00)		(684,362.00)	(715,406.00)		(715,406.00)	4.5%
All Other LCFF Transfers - Current Year	All Other	8091	(338,158.00)	0.00	(338,158.00)	(307,114.00)	0.00	(307,114.00)	-9.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	741,640.00	0.00	741,640.00	741,640.00	0.00	741,640.00	0.0%
Property Taxes Transfers		8097	(51,940,230.00)	7,005,291.00	(44,934,939.00)	(55,598,735.00)	6,999,192.00	(48,599,543.00)	8.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			120,470,942.00	7,005,291.00	127,476,233.00	127,976,115.00	6,999,192.00	134,975,307.00	5.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,046,420.00	1,046,420.00	0.00	1,046,420.00	1,046,420.00	0.0%
Special Education Discretionary Grants		8182	0.00	524,367.00	524,367.00	0.00	524,364.00	524,364.00	0.0%
Child Nutrition Programs		8220	0.00	498,302.00	498,302.00	0.00	480,000.00	480,000.00	-3.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,036,901.00	2,036,901.00	0.00	2,223,345.00	2,223,345.00	9.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,375,470.00	3,375,470.00		3,584,753.00	3,584,753.00	6.2%
Title I, Part D, Local Delinquent Programs	3025	8290		1,099,601.00	1,099,601.00		1,277,796.00	1,277,796.00	16.2%
Title II, Part A, Supporting Effective Instruction	4035	8290		62,043.00	62,043.00		62,043.00	62,043.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		72,081.00	72,081.00		72,081.00	72,081.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		1,605,609.00	1,605,609.00		1,827,958.00	1,827,958.00	13.8%
	Career and Technical Education	8290		0.00	0.00		0.00	0.00	0.0%
	All Other Federal Revenue	8290	0.00	19,726,279.00	19,726,279.00	0.00	10,557,762.00	10,557,762.00	-46.5%
	TOTAL, FEDERAL REVENUE		0.00	30,047,073.00	30,047,073.00	0.00	21,656,522.00	21,656,522.00	-27.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	0.00	0.0%
Child Nutrition Programs	8520		0.00	232,629.00	232,629.00	0.00	232,629.00	232,629.00	0.0%
Mandated Costs Reimbursements	8550		822,072.00	0.00	822,072.00	828,275.00	0.00	828,275.00	0.8%
Lottery - Unrestricted and Instructional Materials	8560		838,031.00	330,763.00	1,168,794.00	860,751.00	350,136.00	1,210,887.00	3.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources			0.00	19,736.00	19,736.00	0.00	19,736.00	19,736.00	0.0%
After School Education and Safety (ASES)	6010	8590		146,672.00	146,672.00		235,286.00	235,286.00	60.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		5,044,229.00	5,044,229.00		4,892,928.00	4,892,928.00	-3.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,754,655.00	1,754,655.00		2,076,386.00	2,076,386.00	18.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,415,372.00	24,320,112.00	29,735,484.00	5,654,510.00	16,838,835.00	22,493,345.00	-24.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			7,075,475.00	31,848,796.00	38,924,271.00	7,343,536.00	24,645,936.00	31,989,472.00	-17.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	3,336,713.00	3,336,713.00	0.00	3,336,713.00	3,336,713.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	130,885.00	120,007.00	250,892.00	130,885.00	100,000.00	230,885.00	-8.0%
Food Service Sales		8634	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
All Other Sales		8639	400.00	3,775.00	4,175.00	400.00	2,800.00	3,200.00	-23.4%
Leases and Rentals		8650	100.00	0.00	100.00	1,783.00	0.00	1,783.00	1,683.0%
Interest		8660	18,400,000.00	0.00	18,400,000.00	18,944,767.00	0.00	18,944,767.00	3.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,530,528.00	0.00	1,530,528.00	2,635,647.00	0.00	2,635,647.00	72.2%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	8,788,836.00	42,591,313.00	51,380,149.00	9,270,543.00	48,807,383.00	58,077,926.00	13.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,652,257.00	560,575.00	5,212,832.00	4,619,713.00	581,720.00	5,201,433.00	-0.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	23,769,142.00	13,461,039.00	37,230,181.00	21,478,019.00	6,775,383.00	28,253,402.00	-24.1%
Tuition		8710	40,743,277.00	4,795,114.00	45,538,391.00	41,354,897.00	4,846,422.00	46,201,319.00	1.5%
All Other Transfers In		8781-8783	1,312,605.00	0.00	1,312,605.00	1,312,605.00	0.00	1,312,605.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		20,387.00	20,387.00		20,387.00	20,387.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	563,364.00	0.00	563,364.00	New
TOTAL, OTHER LOCAL REVENUE			99,518,030.00	64,888,923.00	164,406,953.00	100,502,823.00	64,470,808.00	164,973,431.00	0.3%
TOTAL, REVENUES			227,064,447.00	133,790,083.00	360,854,530.00	235,822,274.00	117,772,458.00	353,594,732.00	-2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,594,380.00	11,888,003.00	31,482,383.00	20,390,929.00	10,897,928.00	31,288,857.00	-0.6%
Certificated Pupil Support Salaries		1200	1,936,210.00	2,809,983.00	4,746,193.00	2,499,153.00	2,843,554.00	5,342,707.00	12.6%
Certificated Supervisors' and Administrators' Salaries		1300	11,172,614.00	6,542,438.00	17,715,052.00	15,399,264.00	6,831,493.00	22,230,757.00	25.5%
Other Certificated Salaries		1900	370,724.00	2,612,358.00	2,983,082.00	427,427.00	2,568,665.00	2,996,092.00	0.4%
TOTAL, CERTIFICATED SALARIES			33,073,928.00	23,862,782.00	56,936,710.00	38,716,773.00	23,141,640.00	61,858,413.00	8.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,709,269.00	11,678,075.00	14,387,344.00	2,963,157.00	11,441,004.00	14,404,161.00	0.1%
Classified Support Salaries		2200	1,455,480.00	1,538,808.00	2,994,288.00	1,723,772.00	1,512,291.00	3,236,063.00	8.1%
Classified Supervisors' and Administrators' Salaries		2300	24,597,934.00	9,154,064.00	33,751,998.00	26,863,996.00	8,202,065.00	35,066,061.00	3.9%
Clerical, Technical and Office Salaries		2400	12,868,769.00	4,423,772.00	17,292,541.00	14,267,949.00	4,424,747.00	18,692,696.00	8.1%
Other Classified Salaries		2900	176,041.00	27,416.00	203,457.00	169,979.00	7,465.00	177,444.00	-12.8%
TOTAL, CLASSIFIED SALARIES			41,807,493.00	26,822,135.00	68,629,628.00	45,988,853.00	25,587,572.00	71,576,425.00	4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,550,257.00	8,662,424.00	15,212,681.00	6,884,295.00	8,458,888.00	15,343,183.00	0.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	11,598,372.00	7,845,350.00	19,443,722.00	12,522,316.00	7,460,250.00	19,982,566.00	2.8%
OASDI/Medicare/Alternative		3301-3302	1,301,782.00	912,446.00	2,214,228.00	1,323,275.00	781,875.00	2,105,150.00	-4.9%
Health and Welfare Benefits		3401-3402	13,239,590.00	10,107,886.00	23,347,476.00	19,466,520.00	12,563,455.00	32,029,975.00	37.2%
Unemployment Insurance		3501-3502	40,492.00	28,906.00	69,398.00	41,921.00	25,253.00	67,174.00	-3.2%
Workers' Compensation		3601-3602	1,708,385.00	1,197,282.00	2,905,667.00	1,768,450.00	1,048,691.00	2,817,141.00	-3.0%
OPEB, Allocated		3701-3702	0.00	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	0.00	0.0%
Other Employee Benefits		3901-3902	782,808.00	294,196.00	1,077,004.00	821,849.00	295,697.00	1,117,546.00	3.8%
TOTAL, EMPLOYEE BENEFITS			35,221,686.00	29,048,490.00	64,270,176.00	42,828,625.00	30,634,109.00	73,462,735.00	14.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	970,673.00	187,067.00	1,157,740.00	495,798.00	387,067.00	882,865.00	-23.7%
Books and Other Reference Materials		4200	112,171.00	60,285.00	172,456.00	113,781.00	25,050.00	138,831.00	-19.5%
Materials and Supplies		4300	12,325,081.00	4,659,654.00	16,984,735.00	14,516,276.00	10,900,102.00	25,416,378.00	49.6%
Noncapitalized Equipment		4400	1,543,952.00	8,072,592.00	9,616,544.00	1,482,148.00	7,974,873.00	9,457,021.00	-1.7%
Food		4700	205,000.00	470,515.00	675,515.00	205,000.00	419,000.00	624,000.00	-7.6%
TOTAL, BOOKS AND SUPPLIES			15,156,877.00	13,450,113.00	28,606,990.00	16,813,003.00	19,706,092.00	36,519,095.00	27.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,916,587.00	17,656,455.00	24,573,042.00	7,317,805.00	14,085,809.00	21,403,614.00	-12.9%
Travel and Conferences		5200	1,516,167.00	1,298,746.00	2,814,913.00	1,669,417.00	1,218,076.00	2,887,493.00	2.6%
Dues and Memberships		5300	241,004.00	19,776.00	260,780.00	241,899.00	17,741.00	259,640.00	-0.4%
Insurance		5400 - 5450	637,315.00	0.00	637,315.00	462,000.00	0.00	462,000.00	-27.5%
Operations and Housekeeping Services		5500	1,263,037.00	232,655.00	1,495,692.00	1,210,028.00	225,355.00	1,435,383.00	-4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,402,846.00	1,202,971.00	15,605,817.00	20,987,892.00	1,137,636.00	22,125,528.00	41.8%
Transfers of Direct Costs		5710	(902,975.00)	902,975.00	0.00	(1,029,501.00)	1,029,501.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(89,709.00)	0.00	(89,709.00)	(87,809.00)	0.00	(87,809.00)	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	21,540,909.00	18,303,154.00	39,844,063.00	22,445,529.00	14,407,121.00	36,852,650.00	-7.5%
Communications		5900	778,227.00	325,609.00	1,103,836.00	778,077.00	119,412.00	897,489.00	-18.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,303,408.00	39,942,341.00	86,245,749.00	53,995,337.00	32,240,651.00	86,235,988.00	0.0%
CAPITAL OUTLAY									
Land		6100	46,487.00	443,345.00	489,832.00	850.00	0.00	850.00	-99.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,385,283.00	60,239.00	7,445,522.00	15,484,717.00	50,000.00	15,534,717.00	108.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,054,357.00	2,785,792.00	3,840,149.00	1,097,701.00	1,604,550.00	2,702,251.00	-29.6%
Equipment Replacement		6500	177,500.00	2,740,346.00	2,917,846.00	177,500.00	1,463,816.00	1,641,316.00	-43.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,663,627.00	6,029,722.00	14,693,349.00	16,760,768.00	3,118,366.00	19,879,134.00	35.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	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	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	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	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	15,862,524.00	0.00	15,862,524.00	15,872,489.00	0.00	15,872,489.00	0.1%
All Other Transfers Out to All Others		7299	11,459,274.00	149,279.00	11,608,553.00	20,931,437.00	22,881.00	20,954,318.00	80.5%
Debt Service									
Debt Service - Interest		7438	62.00	0.00	62.00	62.00	0.00	62.00	0.0%
Other Debt Service - Principal		7439	82,700.00	149,000.00	231,700.00	82,700.00	68,106.00	150,806.00	-34.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,404,560.00	298,279.00	27,702,839.00	36,886,688.00	90,987.00	36,977,675.00	33.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,569,609.00)	9,569,609.00	0.00	(9,647,502.00)	9,647,502.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(6,567,154.00)	0.00	(6,567,154.00)	(5,975,004.00)	0.00	(5,975,004.00)	-9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(16,136,763.00)	9,569,609.00	(6,567,154.00)	(15,622,506.00)	9,647,502.00	(5,975,004.00)	-9.0%
TOTAL, EXPENDITURES			191,494,816.00	149,023,471.00	340,518,287.00	236,367,542.00	144,166,919.00	380,534,461.00	11.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	891,972.00	0.00	891,972.00	780,996.00	0.00	780,996.00	-12.4%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			891,972.00	980,735.00	1,872,707.00	780,996.00	980,735.00	1,761,731.00	-5.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,098,554.00)	8,098,554.00	0.00	(8,788,320.00)	8,788,320.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(2,374,347.00)	2,374,347.00	0.00	(2,764,173.00)	2,764,173.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,472,901.00)	10,472,901.00	0.00	(11,552,493.00)	11,552,493.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,364,873.00)	9,492,166.00	(1,872,707.00)	(12,333,489.00)	10,571,758.00	(1,761,731.00)	-5.9%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	120,470,942.00	7,005,291.00	127,476,233.00	127,976,115.00	6,999,192.00	134,975,307.00	5.9%
2) Federal Revenue		8100-8299	0.00	30,047,073.00	30,047,073.00	0.00	21,656,522.00	21,656,522.00	-27.9%
3) Other State Revenue		8300-8599	7,075,475.00	31,848,796.00	38,924,271.00	7,343,536.00	24,645,936.00	31,989,472.00	-17.8%
4) Other Local Revenue		8600-8799	99,518,030.00	64,888,923.00	164,406,953.00	100,502,623.00	64,470,808.00	164,973,431.00	0.3%
5) TOTAL REVENUES			227,064,447.00	133,790,083.00	360,854,530.00	235,822,274.00	117,772,458.00	353,594,732.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		37,421,864.00	43,292,576.00	80,714,440.00	40,355,589.00	46,225,545.00	86,581,134.00	7.3%
2) Instruction - Related Services	2000-2999		55,805,465.00	77,136,603.00	132,942,068.00	66,145,640.00	72,062,973.00	138,208,613.00	4.0%
3) Pupil Services	3000-3999		11,771,143.00	12,671,446.00	24,442,589.00	13,618,909.00	12,664,318.00	26,283,227.00	7.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		31,019,541.00	9,616,114.00	40,635,655.00	35,798,373.00	9,694,007.00	45,492,380.00	12.0%
8) Plant Services	8000-8999		28,072,243.00	6,008,453.00	34,080,696.00	43,562,343.00	3,429,089.00	46,991,432.00	37.9%
9) Other Outgo	9000-9999	Except 7600-7699	27,404,560.00	298,279.00	27,702,839.00	36,886,688.00	90,987.00	36,977,675.00	33.5%
10) TOTAL EXPENDITURES			191,494,816.00	149,023,471.00	340,518,287.00	236,367,542.00	144,166,919.00	380,534,461.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			35,569,631.00	(15,233,388.00)	20,336,243.00	(545,268.00)	(26,394,461.00)	(26,939,729.00)	-232.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	891,972.00	980,735.00	1,872,707.00	780,996.00	980,735.00	1,761,731.00	-5.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,472,901.00)	10,472,901.00	0.00	(11,552,493.00)	11,552,493.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,364,873.00)	9,492,166.00	(1,872,707.00)	(12,333,489.00)	10,571,758.00	(1,761,731.00)	-5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			24,204,758.00	(5,741,222.00)	18,463,536.00	(12,878,757.00)	(15,822,703.00)	(28,701,460.00)	-255.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	273,278,354.00	102,813,627.00	376,091,981.00	297,483,112.00	97,072,405.00	394,555,517.00	4.9%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			273,278,354.00	102,813,627.00	376,091,981.00	297,483,112.00	97,072,405.00	394,555,517.00	4.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			273,278,354.00	102,813,627.00	376,091,981.00	297,483,112.00	97,072,405.00	394,555,517.00	4.9%
2) Ending Balance, June 30 (E + F1e)			297,483,112.00	97,072,405.00	394,555,517.00	284,604,355.00	81,249,702.00	365,854,057.00	-7.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	97,072,405.00	97,072,405.00	0.00	81,249,702.00	81,249,702.00	-16.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	103,888,371.00	0.00	103,888,371.00	87,790,809.00	0.00	87,790,809.00	-15.5%
ACCESS LCFF / LCAP Priorities	0000	9780	47,029,852.00		47,029,852.00			0.00	
Rancho Sonado Rebuilt	0000	9780	14,089,717.00		14,089,717.00			0.00	
COE LCAP & Support Approval	0000	9780	9,508,032.00		9,508,032.00			0.00	
Mandated Costs	0000	9780	8,588,312.00		8,588,312.00			0.00	
Medical Administrative Activities (MAA)	0000	9780	5,913,458.00		5,913,458.00			0.00	
OCDE ERATE	0000	9780	2,484,772.00		2,484,772.00			0.00	
2015-16 One-Time Discretionary	0000	9780	1,198,816.00		1,198,816.00			0.00	
FIS V-Card District Discretionary	0000	9780	1,195,589.00		1,195,589.00			0.00	
Various Workshop Programs	0000	9780	1,005,631.00		1,005,631.00			0.00	
Various Other Designated Programs	0000	9780	402,632.00		402,632.00			0.00	
EISS/SEED Workshops	0000	9780	277,896.00		277,896.00			0.00	
OC County Board Discretionary	0000	9780	250,000.00		250,000.00			0.00	
Charter Facility Fund	0000	9780	250,000.00		250,000.00			0.00	
Instructional Materials Lottery	1100	9780	11,359,146.00		11,359,146.00			0.00	
CTEP (ROP) Instructional Materials Lottery	1100	9780	328,628.00		328,628.00			0.00	
ACCESS LCFF / LCAP Priorities	0000	9780			0.00	38,159,110.00		38,159,110.00	
COE LCAP Support & Approval	0000	9780			0.00	10,006,672.00		10,006,672.00	
Mandated Costs	0000	9780			0.00	9,074,647.00		9,074,647.00	

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Medical Administrative Activities (MAA)	0000	9780			0.00	5,799,067.00		5,799,067.00	
OCDE ERATE	0000	9780			0.00	2,463,260.00		2,463,260.00	
Rancho Sonado Rebuilt	0000	9780			0.00	2,000,000.00		2,000,000.00	
FIS V-Card District Discretionary	0000	9780			0.00	1,533,452.00		1,533,452.00	
Various Workshop Programs	0000	9780			0.00	1,380,419.00		1,380,419.00	
2015-16 One-Time Discretionary	0000	9780			0.00	1,198,816.00		1,198,816.00	
Various Other Designations	0000	9780			0.00	969,516.00		969,516.00	
Reserve for Outdated Checks	0000	9780			0.00	875,858.00		875,858.00	
Reserve for Purchase of ITO Program									
Ambassadors & Purchase/Construction of their Enclosures	0000	9780			0.00			610,000.00	
Reserve for Various Security & Safety Supplies	0000	9780			0.00			465,000.00	
OC County Board Discretionary	0000	9780			0.00			250,000.00	
Charter School Facility Fund	0000	9780			0.00			250,000.00	
Information Technology Bi-Tech	0000	9780			0.00			219,870.00	
Instructional Materials Lottery	1100	9780			0.00			12,200,604.00	
CTep (ROP) Instructional Materials Lottery	1100	9780			0.00			328,628.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	193,524,741.00	0.00	193,524,741.00	196,743,546.00	0.00	196,743,546.00	1.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6211	Literacy Coaches and Reading Specialists Grant Program	767,402.00	443,191.00
6266	Educator Effectiveness, FY 2021-22	1,450,403.00	972,211.00
6300	Lottery : Instructional Materials	2,921,070.00	2,760,980.00
6333	C.A. Community Schools Partnership Act - Coordination Grant	309,719.00	96,198.00
6500	Special Education	1,633,217.00	1,724,252.00
6546	Mental Health-Related Services	111,757.00	137,841.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,686,608.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	390,778.00	390,765.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	154,984.00	0.00
7311	Classified School Employee Professional Development Block Grant	118,950.00	113,483.00
7388	SB 117 COVID-19 LEA Response Funds	116,160.00	116,160.00
7399	LCFF Equity Multiplier	4,004,130.00	4,004,130.00
7412	A-G Access/Success Grant	95,191.00	26,294.00
7413	A-G Learning Loss Mitigation Grant	25,525.00	0.00
7435	Learning Recovery Emergency Block Grant	5,213,817.00	4,073,532.00
7810	Other Restricted State	23,661,715.00	11,194,577.00
8150	Ongoing & Major Maintenance Account (RWA: Education Code Section 17070.75)	40,795,509.00	46,925,247.00
9010	Other Restricted Local	12,615,470.00	8,270,841.00
Total, Restricted Balance		97,072,405.00	81,249,702.00

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

<u>DESCRIPTION</u>	2022-23 Unaudited Actuals	2023-24 Estimated Actuals Budget	2024-25 Preliminary Budget	2025-26 Projected Budget	2026-27 Projected Budget
A. REVENUES					
LCFF/Revenue Limit Sources	122,005,699	127,476,233	134,975,307	141,637,942	148,876,959
Federal Revenues	17,893,882	30,047,073	21,656,522	13,445,843	12,527,108
Other State Revenues	61,959,308	38,924,271	31,989,472	32,926,763	29,557,123
Other Local Revenue	105,947,946	117,535,570	116,875,756	111,493,133	114,380,540
Other Transfers	41,886,160	46,871,383	48,097,675	49,309,373	50,620,424
TOTAL REVENUES	349,692,995	360,854,530	353,594,732	348,813,054	355,962,154
B. EXPENDITURES					
Certificated Salaries	51,554,629	56,936,710	61,858,413	64,875,799	68,384,129
Classified Salaries	63,031,112	68,629,628	71,576,425	73,530,118	76,449,766
Employee Benefits	58,606,044	64,270,176	73,462,735	75,325,730	77,575,300
Books and Supplies	8,803,922	28,606,990	36,519,095	25,282,750	26,161,913
Services, Other Oper. Exps	65,239,069	86,245,749	86,235,988	66,796,455	52,577,190
Capital Outlay	4,614,562	14,693,349	19,879,134	1,235,601	1,235,601
Other Outgo	38,947,902	21,135,685	31,002,671	35,145,805	40,024,255
Program Reductions				0	0
TOTAL EXPENDITURES	290,797,241	340,518,287	380,534,461	342,192,258	342,408,154
C. EXCESS (DEFICIENCY)	58,895,754	20,336,243	(26,939,729)	6,620,796	13,554,000
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	616,586	891,972	780,996	791,899	862,277
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	2022-23 Unaudited Actuals	2023-24 Estimated Actuals Budget	2024-25 Preliminary Budget	2025-26 Projected Budget	2026-27 Projected Budget
<u>D.</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	1,289,528	0	0	(949,883)	(949,883)
Total Other Sources/Uses	(307,793)	(1,872,707)	(1,761,731)	(2,722,517)	(2,792,895)
<u>E.</u> NET INCREASE (DECREASE)	58,587,961	18,463,536	(28,701,460)	3,898,279	10,761,104
<u>F.</u> <u>FUND BALANCE</u>					
Beginning Balance, July 1,	317,504,024	376,091,981	394,555,517	365,854,057	369,752,336
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	317,504,024	376,091,981	394,555,517	365,854,057	369,752,336
Ending Balance, June 30,	<u>376,091,985</u>	<u>394,555,517</u>	<u>365,854,057</u>	<u>369,752,336</u>	<u>380,513,440</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	0	0	0	0	0
Legally Restricted	102,813,632	97,072,405	81,249,702	67,547,830	64,757,331
<u>Board Designated</u>					
Designated Amounts	87,702,683	103,632,481	86,428,658	79,964,489	68,398,360
Economic Uncertainties	185,505,671	193,780,631	198,105,697	222,170,017	247,287,749
Undesignated Amounts	0	0	0	0	0

Orange County Department of Education
2024-2025 Adopted Budget
June 5, 2024

Criteria and Standards Review Summary Explanation if Criteria are Not Met

- 1a Average Daily Attendance (ADA) – County Operations Grant
Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.
- 1b ADA – County Programs
Projected Average Daily Attendance (ADA) for County and Charter School Alternative Education Grant and Charter School ADA is not meeting the historical variance in ADA due to the changes in our student population and because this budget includes an increase in ADA in the future years for the County Alternative Education program and the College & Career Preparatory Academy Charter School. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.
- 2 Local Control Funding Formula (LCFF) Revenue
Projected County Operations Grant and District Funded Average Daily Attendance (ADA) is not meeting the standard because of the changes in student population in the County of Orange. We continue to monitor and anticipate making changes if necessary.
- 4a Other Revenues
Projected Other Revenues are not meeting the standard because we are budgeting to decrease in funding from one-time entitlements, increase for Local Control Funding Formula (LCFF) Equity Multiplier, increase for Educational Workforce Investment program, increase for Career Technical Education Incentive program, and changes for various categorical programs. We are also reducing funding in the future years due to the one-time funding received in prior years.
- 4b Other Expenditures
Projected Other Expenditures for books and supplies and for services 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 for one-time funding received in prior years.

Supplemental explanations if answered yes:

- S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed 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 6 years. We have no other outstanding liabilities that have not been included in the budget.

Orange County Department of Education
2024-2025 Adopted Budget
June 5, 2024

- 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.
- S8 Salary and benefit negotiations are still open for Certificated, Classified, Supervisory, and Management bargaining groups.
- S9 The proposed Local Control Accountability Plan (LCAP) will be presented to the Board on June 5, 2024 and on the agenda for action on June 18, 2024.
- S10 The 2024-2025 Adopted budget for Orange County Department of Education (OCDE) includes the expenditures necessary to implement the LCAP as described in the Local Control and Accountability Plan and Update template, section 3: actions, services and expenditures.

Additional explanations if answered yes:

- A3 The County Operations Grant Average Daily Attendance (ADA) is decreasing in both the prior and the current fiscal years due to the countywide ADA decline throughout the County.

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

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

Public Hearing:

Place: Orange County Department of Education
Date: June 5, 2024
Time: 4:00 PM

Adoption Date: June 18, 2024

Signed: _____
Clerk/Secretary of the County Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: David Giordano
Title: Associate Superintendent, Administrative Services
Telephone: (714) 966-4447
E-mail: Dgiordano@ocde.us

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Al Mijares
Chief Business Official's Name: David Giordano
CBO's Title: Associate Superintendent, Administrative Services
CBO's Telephone: (714) 966-4447

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none">If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none">If yes, are they lifetime benefits?	X	
		<ul style="list-style-type: none">If yes, do benefits continue beyond age 65?	X	
		<ul style="list-style-type: none">If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none">Certificated? (Section S8A, Line 1)		X
		<ul style="list-style-type: none">Classified? (Section S8B, Line 1)		X
		<ul style="list-style-type: none">Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none">Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		<ul style="list-style-type: none">Adoption date of the LCAP or an update to the LCAP	06/18/2024	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

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

Public Hearing:

Place: Orange County Department of Education

Date: June 5, 2024

Time: 4:00 PM

Adoption Date: June 18, 2024

Signed: _____

Clerk/Secretary of the County Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: David Giordano

Title: Associate Superintendent, Administrative Services

Telephone: (714) 966-4447

E-mail: Dgiordano@ocde.us

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Al Mijares

Chief Business Official's Name: David Giordano

CBO's Title: Associate Superintendent, Administrative Services

CBO's Telephone: (714) 966-4447

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP		X
			06/18/2024	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

CRITERIA AND STANDARDS

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

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	411,091
County Office County Operations Grant ADA Standard Percentage Level:	1.00%

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

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

County Operations Grant Funded ADA				
	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Fiscal Year	(Form A, Line B5)			
Third Prior Year (2021-22)	456,175.33	416,589.21	8.68%	Not Met
Second Prior Year (2022-23)	421,812.00	412,264.64	2.26%	Not Met
First Prior Year (2023-24)	412,239.39	411093.38	0.28%	Met

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

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

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

Explanation:

(required if NOT met)

- 1b. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, 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 County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.

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

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

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

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2021-22)	867.08	3,225.87	416,589.21	146.89
Second Prior Year (2022-23)	1,389.76	3,085.05	412,264.64	0.00
First Prior Year (2023-24)	1,383.00	3,167.77	411,093.38	108.46
Historical Average:	1,213.28	3,159.56	413,315.74	85.12

County Office's County Operated Programs ADA Standard:

Budget Year (2024-25)				
(historical average plus 2%):	1,237.55	3,222.75	421,582.06	86.82
1st Subsequent Year (2025-26)				
(historical average plus 4%):	1,261.81	3,285.95	429,848.37	88.52
2nd Subsequent Year (2026-27)				
(historical average plus 6%):	1,286.08	3,349.14	438,114.69	90.22

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2024-25)	1,403.00	3,179.79	411,091.04	112.00
1st Subsequent Year (2025-26)	1,413.00	3,179.79	411103.04	118.00
2nd Subsequent Year (2026-27)	1,413.00	3,179.79	411103.04	118.00
Status:	Not Met	Met	Met	Not Met

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

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

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

Explanation:

(required if NOT met)

Projected Average Daily Attendance (ADA) for County and Charter School Alternative Education Grant and Charter School ADA is not meeting the historical variance in ADA due to the changes in our student population and because this budget includes an increase in ADA in the future years for the County Alternative Education program and the College & Career Preparatory Academy Charter School. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: At Target

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	42,152,631.00	42,602,828.00	43,851,225.00	45,201,591.00
a2.	Alternative Education Grant	37,809,773.00	34,460,173.00	35,843,896.00	36,430,407.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement	1,844,229.00	1,915,728.00	2,074,273.00	2,137,324.00
d.	Total LCFF (Sum of a or b, and c)	81,806,633.00	78,978,729.00	81,769,394.00	83,769,322.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	411,093.38	411,091.04	411,103.04	411,103.04
b.	Prior Year ADA (Funded)		411,093.38	411,091.04	411,103.04
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(2.34)	12.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	42,152,631.00	42,602,828.00	43,851,225.00
b1.	COLA percentage	1.1%	2.9%	3.1%
b2.	COLA amount (proxy for purposes of this criterion)	451,033.15	1,248,262.86	1,350,617.73
c.	Total Change (Step 2b2)	451,033.15	1,248,262.86	1,350,617.73
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	1.07%	2.93%	3.08%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	1.07%	2.93%	3.08%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	53.94%	53.63%	53.96%
c.	Weighted Percent change (Step 3a x Step 3b)	0.58%	1.57%	1.66%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	1,383.00	1,403.00	1,413.00
b.	Prior Year ADA (Funded)	1,383.00	1,403.00	1,413.00
c.	Difference (Step 1a minus Step 1b)	20.00	10.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	1.45%	0.71%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	37,809,773.00	34,460,173.00	35,843,896.00
b1.	COLA percentage (Section II-Step 2b1)	1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)	404,564.57	1,009,683.07	1,103,992.00
c.	Total Change (Step 2b2)	404,564.57	1,009,683.07	1,103,992.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	1.07%	2.93%	3.08%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.52%	3.64%	3.08%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	43.63%	43.84%	43.49%
c.	Weighted Percent change (Step 3a x Step 3b)	1.10%	1.60%	1.34%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	ADA (Funded) (Form A, line C3f)	108.46	112.0	118.00
b.	Prior Year ADA (Funded)	108.46	112.00	118.00
c.	Difference (Step 1a minus Step 1b)	3.54	6.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	3.26%	5.36%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	1,844,229.00	1,915,728.00	2,074,273.00
b1.	COLA percentage	1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)	19,733.25	56,130.83	63,887.61
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	1.07%	2.93%	3.08%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	4.33%	8.29%	3.08%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	2.43%	2.54%	2.55%
c.	Weighted Percent change (Step 3a x Step 3b)	0.11%	0.21%	0.08%

V. Weighted Change

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	1.78%	3.38%	3.08%
LCFF Revenue Standard (line V-a, plus/minus 1%):		N/A	N/A	N/A

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected local property taxes (Form 01, Objects 8021 - 8089)	145,521,820.00	155,771,916.00	165,896,148.00	176,682,396.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		6.04% to 8.04%	5.50% to 7.50%	5.50% to 7.50%

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	172,692,052.00	183,855,730.00	193,926,871.00	204,793,867.00
County Office's Projected Change in LCFF Revenue:		6.46%	5.48%	5.60%
Standard:		6.04% to 8.04%	5.50% to 7.50%	5.50% to 7.50%
Status:		Met	Not Met	Met

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

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

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

Explanation
(required if NOT met)

Projected County Operations Grant and District Funded Average Daily Attendance (ADA) is not meeting the standard because of the changes in student population in the County of Orange. We continue to monitor and anticipate making changes if necessary.

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	6.46%	5.48%	5.60%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	1.46% to 11.46%	0.48% to 10.48%	0.60% to 10.60%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2023-24)	189,836,514.00		
Budget Year (2024-25)	206,897,573.00	8.99%	Met
1st Subsequent Year (2025-26)	213,731,646.00	3.30%	Met
2nd Subsequent Year (2026-27)	222,409,194.00	4.06%	Met

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

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

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	6.46%	5.48%	5.60%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.54% to 16.46%	-4.52% to 15.48%	-4.40% to 15.60%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.46% to 11.46%	0.48% to 10.48%	0.60% to 10.60%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	30,047,073.00		
Budget Year (2024-25)	21,656,522.00	-27.92%	Yes
1st Subsequent Year (2025-26)	13,445,843.00	-37.91%	Yes
2nd Subsequent Year (2026-27)	12,527,108.00	-6.83%	Yes

Explanation:
(required if Yes)

Projected Federal Revenue is not meeting the standard because we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2023-24)	38,924,271.00		
Budget Year (2024-25)	31,989,472.00	-17.82%	Yes
1st Subsequent Year (2025-26)	32,926,763.00	2.93%	No
2nd Subsequent Year (2026-27)	29,557,123.00	-10.23%	Yes

Explanation:
(required if Yes)

Projected Other State Revenue is not meeting the standard because we received in 2022-23 the majority of the funding for the entitlements for Multi-Tiered System of School Climate, Learning Recovery Emergency Block Grant, Arts, Music, & Instructional Materials Discretionary Block grant, and the funding for the Classified School Employee grant. These are multi-year entitlements and we are excluding the revenue from the future years. In addition, we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2023-24)	164,406,953.00		
Budget Year (2024-25)	164,973,431.00	0.34%	Yes
1st Subsequent Year (2025-26)	160,759,752.00	-2.55%	Yes
2nd Subsequent Year (2026-27)	164,958,210.00	2.61%	No

Explanation:
(required if Yes)

Other Local Revenue is not meeting the standard because we received the majority of the multi-year funding for the Regional K-16 Education Collaborative contract that we are excluding the revenue in the future years. In addition, we are budgeting for an increase in the bill back for Special Education contracts, recognizing the changes for the required GASB 31 Fair Market Value Adjustment, and we are budgeting for new contracts.

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

First Prior Year (2023-24)	28,606,990.00		
Budget Year (2024-25)	36,519,095.00	27.66%	Yes
1st Subsequent Year (2025-26)	25,282,750.00	-30.77%	Yes
2nd Subsequent Year (2026-27)	26,161,913.00	3.48%	No

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 MYP, Line B5)

First Prior Year (2023-24)	86,245,749.00		
Budget Year (2024-25)	86,235,988.00	-0.01%	Yes
1st Subsequent Year (2025-26)	66,796,455.00	-22.54%	Yes
2nd Subsequent Year (2026-27)	52,577,190.00	-21.29%	Yes

Explanation:

(required if Yes)

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time COVID relief funding expenditures and for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2023-24)	233,378,297.00		
Budget Year (2024-25)	218,619,425.00	-6.32%	Not Met
1st Subsequent Year (2025-26)	207,132,358.00	-5.25%	Not Met
2nd Subsequent Year (2026-27)	207,042,441.00	-0.04%	Met

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

First Prior Year (2023-24)	114,852,739.00		
Budget Year (2024-25)	122,755,083.00	6.88%	Met
1st Subsequent Year (2025-26)	92,079,205.00	-24.99%	Not Met
2nd Subsequent Year (2026-27)	78,739,103.00	-14.49%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Projected Federal Revenue is not meeting the standard because we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

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

Projected Other State Revenue is not meeting the standard because we received in 2022-23 the majority of the funding for the entitlements for Multi-Tiered System of School Climate, Learning Recovery Emergency Block Grant, Arts, Music, & Instructional Materials Discretionary Block grant, and the funding for the Classified School Employee grant. These are multi-year entitlements and we are excluding the revenue from the future years. In addition, we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

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

Other Local Revenue is not meeting the standard because we received the majority of the multi-year funding for the Regional K-16 Education Collaborative contract that we are excluding the revenue in the future years. In addition, we are budgeting for an increase in the bill back for Special Education contracts, recognizing the changes for the required GASB 31 Fair Market Value Adjustment, and we are budgeting for new contracts.

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

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

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.

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

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time COVID relief funding expenditures and for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	237,148,538.00	7,114,456.14	7,110,473.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

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 reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	146,024,045.12	177,775,690.17	217,216,014.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	146,024,045.12	177,775,690.17	217,216,014.00
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	286,443,858.10	292,394,561.92	342,390,994.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	49,407,849.72	53,671,262.01	55,838,527.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	335,851,707.82	346,065,823.93	398,229,521.00
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	43.50%	51.40%	54.50%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		14.50%	17.10%	18.20%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(2,435,079.62)	183,324,740.55	1.33%	Met
Second Prior Year (2022-23)	49,697,608.54	164,623,670.50	N/A	Met
First Prior Year (2023-24)	24,204,758.00	192,386,788.00	N/A	Met
Budget Year (2024-25) (Information only)	(12,878,757.00)	237,148,538.00		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

County Office Total Expenditures and Other Financing Uses ²		
Percentage Level ¹		
1.7%	0	to \$7,653,999
1.3%	\$7,654,000	to \$19,138,999
1.0%	\$19,139,000	to \$86,123,000
0.7%	\$86,123,001	and over

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus
SELPA Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

382,296,192.00

County Office's Fund Balance Standard Percentage Level:

0.70%

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

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

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

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

Yes

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

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

North Orange County SELPA (MM)

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
56,287,697.00	56,287,697.00	56,287,697.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	211,935,862.00	225,452,460.94	N/A	Met
Second Prior Year (2022-23)	214,098,800.00	223,580,745.59	N/A	Met
First Prior Year (2023-24)	240,232,283.00	273,278,354.00	N/A	Met
Budget Year (2024-25) (Information only)	297,483,112.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	396,840,679.64	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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

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

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

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

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

	Budget Year (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 7A2b) if Criterion 7A, Line 1 is No:	382,296,192.00	343,964,891.00	344,251,165.00
County Office's Reserve Standard Percentage Level:	2.00%	2.00%	2.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	382,296,192.00	343,964,891.00	344,251,165.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	56,287,697.00	56,287,697.00	56,287,697.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	382,296,192.00	343,964,891.00	344,251,165.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	7,645,923.84	6,879,297.82	6,885,023.30
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)	7,645,923.84	6,879,297.82	6,885,023.30

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

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	196,743,546.00	222,170,018.00	247,287,752.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	24,834,116.00	24,834,116.00	24,834,116.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	221,577,662.00	247,004,134.00	272,121,868.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	57.96%	71.81%	79.05%
County Office's Reserve Standard (Section 8A, Line 7):	7,645,923.84	6,879,297.82	6,885,023.30
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20, 000
to +\$20, 000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
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1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2023-24)	(8,098,554.00)			
Budget Year (2024-25)	(8,788,320.00)	689,766.00	8.5%	Met
1st Subsequent Year (2025-26)	(16,160,132.00)	7,371,812.00	83.9%	Not Met
2nd Subsequent Year (2026-27)	15,979,275.00	(32,139,407.00)	(198.9%)	Not Met

1b. Transfers In, County School Service Fund *

First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1c. Transfers Out, County School Service Fund *

First Prior Year (2023-24)	1,872,707.00			
Budget Year (2024-25)	1,761,731.00	(110,976.00)	(5.9%)	Met
1st Subsequent Year (2025-26)	1,772,634.00	10,903.00	.6%	Met
2nd Subsequent Year (2026-27)	1,843,012.00	70,378.00	4.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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 by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases	0	01/Various	01/56xx/Various	0
Certificates of Participation	6	01/8615	01/56/73X	6,255,000
General Obligation Bonds				
Supp Early Retirement Program	3	01/12/Various	01/12/39xx	948,872
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	0

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

TOTAL:				7,203,872

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Budget 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				
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	133,310	98,310		

Other Long-term Commitments (continued):

Total Annual Payments:	1,767,776	1,767,776	1,704,462	1,265,000
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

- 1 Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

- 2 For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

Upon retirement, retirees are 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 amount in Fund 17.

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund Government Fund

0

4,274,297

4. OPEB Liabilities

a. Total OPEB liability

2,962,718.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

2,962,718.00

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jul 27, 2023

5. OPEB Contributions

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

Method

0.00

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)

0.00

0.00

0.00

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

180,160.00

171,848.00

183,640.00

d. Number of retirees receiving OPEB benefits

43.00

43.00

43.00

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

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

- 1

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

Yes
- 2

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

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.

3. Self-Insurance Liabilities

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

491,960.92
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
2,207,885.00	2,207,885.00	2,207,885.00
0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	240.20	238.78	238.78	238.78

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

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

389,846		
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)

6. Amount included for any tentative salary schedule increases

0	0	0
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

No	No	No
6,058,560	6,058,560	6,058,560
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
Yes	No	No
469,290	475,377	481,544
1.3%	1.3%	1.3%

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

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	529	531	531	531

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

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

460,475

6. Amount included for any tentative salary schedule increases

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
		No	No
	13,712,832	13,712,832	136,712,832
	97.8%	97.8%	97.8%
	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
1. Are step & column adjustments included in the budget and MYPs?	Yes	No	No
2. Cost of step & column adjustments	353,740	357,277	360,850
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	418.8	448.1	448.1	448.1

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

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

787,660

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

4. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

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

No	No	No
14,063,853	14,063,853	14,063,853
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

	No	No
548,717	554,204	559,746
1.0%	1.0%	1.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 18, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of County Office Budget Criteria and Standards Review

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)						
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	259.13	263.00	263.00	263.00	263.00	263.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,111.12	1,120.00	1,120.00	1,140.00	1,140.00	1,140.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,370.25	1,383.00	1,383.00	1,403.00	1,403.00	1,403.00
2. District Funded County Program ADA						
a. County Community Schools	2,812.98	2,813.00	2,812.98	2,825.00	2,825.00	2,825.00
b. Special Education-Special Day Class	316.52	316.52	316.52	316.52	316.52	316.52
c. Special Education-NPS/LCI						
d. Special Education Extended Year	38.27	38.27	38.27	38.27	38.27	38.27
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	3,167.77	3,167.79	3,167.77	3,179.79	3,179.79	3,179.79
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	4,538.02	4,550.79	4,550.77	4,582.79	4,582.79	4,582.79
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	411,093.38	411,093.38	411,093.38	411,091.04	411,091.04	411,091.04
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	108.46	108.46	108.46	112.00	112.00	112.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	108.46	108.46	108.46	112.00	112.00	112.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	108.46	108.46	108.46	112.00	112.00	112.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	108.46	108.46	108.46	112.00	112.00	112.00

Orange County Department of Education
ALL FUND STATEMENT
2024-25 Adopted Budget -vs- 2023-24 Estimated Actuals Budget

Form 01
General Fund
Subfund 0101

	2023-24 Estimated Actuals Budget	2024-25 Adopted Budget
Revenues	360,854,530	353,594,732
Expenditures	340,518,287	380,534,461
Excess / (Deficit)	20,336,243	(26,939,729)
Beginning Balance (July 1)	376,091,981	394,555,517
Transfers / Other Audit Adjustments	(1,872,707)	(1,761,731)
Reserves / Ending Balance June 30	394,555,517	365,854,057

Form 10
Special Education Pass-Through Fund
Subfund 1010

	2023-24 Estimated Actuals Budget	2024-25 Adopted Budget
	54,099,344	57,396,845
	55,859,738	56,308,908
	(1,760,394)	1,087,937
	11,459,327	9,698,933
	9,698,933	10,786,870.00

Form 12
Child Development Fund
Subfund 1212

	2023-24 Estimated Actuals Budget	2024-25 Adopted Budget
	78,691,239	69,311,893
	77,743,014	69,973,931
	948,225	(662,038)
	829,803	2,670,000
	891,972	780,996
	2,670,000	2,788,958

Form 14
Deferred Maintenance Fund
Subfund 1414

	2023-24 Estimated Actuals Budget	2024-25 Adopted Budget
	2,553,519	2,689,478
	1,413,000	3,600,000
	1,140,519	(910,522)
	33,670,249	35,791,503
	980,735	980,735
	35,791,503	35,861,716

Form 17
Special Reserve Fund
Subfund 1717

	2023-24 Estimated Actuals Budget	2024-25 Adopted Budget
Revenues	1,181,939	1,321,946
Expenditures	-	-
Excess / (Deficit)	1,181,939	1,321,946
Beginning Balance (July 1)	26,604,528	27,786,467
Transfers / Other Audit Adjustments		
Reserves / Ending Balance June 30	27,786,467	29,108,413

Form 30
State School Building Fund
Subfund 3033

	2023-24 Estimated Actuals Budget	2024-25 Adopted Budget
	-	-
	-	-

Form 35
School Facilities Fund
Subfund 3535

	2023-24 Estimated Actuals Budget	2024-25 Adopted Budget
	223,078	226,439
	433	-
	222,645	226,439
	3,160,472	3,383,117
	-	-
	3,383,117	3,609,556

Form 40
Capital Outlay Fund (Esplanade)
Subfund 4040

	2023-24 Estimated Actuals Budget	2024-25 Adopted Budget
	2,761,458	2,850,330
	1,465,115	1,465,115
	1,296,343	1,385,215.00
	3,231,257	3,155,026
	(1,372,574)	(1,374,630)
	3,155,026	3,165,611

Form 56
Debt Service Fund (Esplanade)
Subfund 5656

	2023-24 Estimated Actuals Budget	2024-25 Adopted Budget
Revenues	29,099	25,431
Expenditures	1,372,574	1,374,630
Excess / (Deficit)	(1,343,475)	(1,349,199)
Beginning Balance (July 1)	1,267,624	1,296,723
Transfers / Other Audit Adjustments	1,372,574	1,374,630
Reserves / Ending Balance June 30	1,296,723	1,322,154

Form 67
Dental Self-Insurance Fund
Subfund 6769

	2023-24 Estimated Actuals Budget	2024-25 Adopted Budget
	2,130,808	2,198,821
	1,346,423	1,409,244
	784,385	789,577
	7,359,622	8,144,007
	-	-
	8,144,007	8,933,584

TOTAL ALL FUNDS

	2023-24 Estimated Actuals Budget	2024-25 Adopted Budget
	502,525,014	489,615,915
	479,718,584	514,666,289
	22,806,430	(25,050,374)
	463,674,863	486,481,293
	-	-
	486,481,293	461,430,919

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	44,934,939.00	48,599,543.00	8.2%
2) Federal Revenue		8100-8299	8,580,788.00	8,370,743.00	-2.4%
3) Other State Revenue		8300-8599	149,278.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	434,339.00	426,559.00	-1.8%
5) TOTAL, REVENUES			54,099,344.00	57,396,845.00	6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	55,859,738.00	56,308,908.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			55,859,738.00	56,308,908.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,760,394.00)	1,087,937.00	-161.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,760,394.00)	1,087,937.00	-161.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,459,327.00	9,698,933.00	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,459,327.00	9,698,933.00	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,459,327.00	9,698,933.00	-15.4%
2) Ending Balance, June 30 (E + F1e)			9,698,933.00	10,786,870.00	11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,698,933.00	10,696,661.00	10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	90,209.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		90,209.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	44,934,939.00	48,599,543.00	8.2%
TOTAL, LCFF SOURCES			44,934,939.00	48,599,543.00	8.2%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	8,580,788.00	8,370,743.00	-2.4%
TOTAL, FEDERAL REVENUE			8,580,788.00	8,370,743.00	-2.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	149,278.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			149,278.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Interest		8660	323,000.00	336,350.00	4.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	111,339.00	90,209.00	-19.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			434,339.00	426,559.00	-1.8%
TOTAL, REVENUES			54,099,344.00	57,396,845.00	6.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	11,455,157.00	8,547,866.00	-25.4%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	44,383,370.00	47,739,831.00	7.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	21,211.00	21,211.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			55,859,738.00	56,308,908.00	0.8%
TOTAL, EXPENDITURES			55,859,738.00	56,308,908.00	0.8%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	44,934,939.00	48,599,543.00	8.2%
2) Federal Revenue		8100-8299	8,580,788.00	8,370,743.00	-2.4%
3) Other State Revenue		8300-8599	149,278.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	434,339.00	426,559.00	-1.8%
5) TOTAL, REVENUES			54,099,344.00	57,396,845.00	6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	55,859,738.00	56,308,908.00	0.8%
10) TOTAL, EXPENDITURES			55,859,738.00	56,308,908.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,760,394.00)	1,087,937.00	-161.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,760,394.00)	1,087,937.00	-161.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,459,327.00	9,698,933.00	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,459,327.00	9,698,933.00	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,459,327.00	9,698,933.00	-15.4%
2) Ending Balance, June 30 (E + F1e)			9,698,933.00	10,786,870.00	11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,698,933.00	10,696,661.00	10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	90,209.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		90,209.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6500	Special Education	8,564,449.00	9,739,300.00
6546	Mental Health-Related Services	1,134,484.00	957,361.00
Total, Restricted Balance		9,698,933.00	10,696,661.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,018,999.00	33,172,818.00	-15.0%
3) Other State Revenue		8300-8599	36,732,564.00	34,458,620.00	-6.2%
4) Other Local Revenue		8600-8799	2,939,676.00	1,680,455.00	-42.8%
5) TOTAL, REVENUES			78,691,239.00	69,311,893.00	-11.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	320,606.00	311,327.00	-2.9%
2) Classified Salaries		2000-2999	4,425,569.00	4,957,826.00	12.0%
3) Employee Benefits		3000-3999	2,696,169.00	3,292,431.00	22.1%
4) Books and Supplies		4000-4999	648,447.00	545,220.00	-15.9%
5) Services and Other Operating Expenditures		5000-5999	62,919,389.00	54,892,123.00	-12.8%
6) Capital Outlay		6000-6999	165,680.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,567,154.00	5,975,004.00	-9.0%
9) TOTAL, EXPENDITURES			77,743,014.00	69,973,931.00	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			948,225.00	(662,038.00)	-169.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	891,972.00	780,996.00	-12.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			891,972.00	780,996.00	-12.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,840,197.00	118,958.00	-93.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	829,803.00	2,670,000.00	221.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			829,803.00	2,670,000.00	221.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			829,803.00	2,670,000.00	221.8%
2) Ending Balance, June 30 (E + F1e)			2,670,000.00	2,788,958.00	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,670,000.00	2,620,000.00	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	168,958.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		168,958.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	39,018,999.00	33,172,818.00	-15.0%
TOTAL, FEDERAL REVENUE			39,018,999.00	33,172,818.00	-15.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	36,732,564.00	34,458,620.00	-6.2%
TOTAL, OTHER STATE REVENUE			36,732,564.00	34,458,620.00	-6.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,415,162.00	1,075,162.00	-55.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	319,857.00	168,958.00	-47.2%
Fees and Contracts					
Child Development Parent Fees		8673	142,657.00	436,335.00	205.9%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	62,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,939,676.00	1,680,455.00	-42.8%
TOTAL, REVENUES			78,691,239.00	69,311,893.00	-11.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	320,128.00	310,879.00	-2.9%
Other Certificated Salaries		1900	478.00	448.00	-6.3%
TOTAL, CERTIFICATED SALARIES			320,606.00	311,327.00	-2.9%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,975,163.00	2,183,858.00	10.6%
Clerical, Technical and Office Salaries		2400	2,438,478.00	2,762,040.00	13.3%
Other Classified Salaries		2900	11,928.00	11,928.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,425,569.00	4,957,826.00	12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	59,029.00	58,978.00	-0.1%
PERS		3201-3202	1,374,647.00	1,431,740.00	4.2%
OASDI/Medicare/Alternative		3301-3302	79,927.00	79,245.00	-0.9%
Health and Welfare Benefits		3401-3402	1,061,430.00	1,600,987.00	50.8%
Unemployment Insurance		3501-3502	2,642.00	2,632.00	-0.4%
Workers' Compensation		3601-3602	110,887.00	110,572.00	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,607.00	8,277.00	8.8%
TOTAL, EMPLOYEE BENEFITS			2,696,169.00	3,292,431.00	22.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	648,447.00	545,220.00	-15.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			648,447.00	545,220.00	-15.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	57,386.00	55,566.00	-3.2%
Dues and Memberships		5300	11,620.00	11,620.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,458.00	172,855.00	-8.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	89,709.00	87,809.00	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	62,566,674.00	54,559,731.00	-12.8%
Communications		5900	4,542.00	4,542.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,919,389.00	54,892,123.00	-12.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	165,680.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			165,680.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,567,154.00	5,975,004.00	-9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,567,154.00	5,975,004.00	-9.0%
TOTAL, EXPENDITURES			77,743,014.00	69,973,931.00	-10.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	891,972.00	780,996.00	-12.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			891,972.00	780,996.00	-12.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			891,972.00	780,996.00	-12.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,018,999.00	33,172,818.00	-15.0%
3) Other State Revenue		8300-8599	36,732,564.00	34,458,620.00	-6.2%
4) Other Local Revenue		8600-8799	2,939,676.00	1,680,455.00	-42.8%
5) TOTAL, REVENUES			78,691,239.00	69,311,893.00	-11.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		57,830,131.00	52,144,335.00	-9.8%
2) Instruction - Related Services	2000-2999		13,054,294.00	11,743,692.00	-10.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,567,154.00	5,975,004.00	-9.0%
8) Plant Services	8000-8999		291,435.00	110,900.00	-61.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,743,014.00	69,973,931.00	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			948,225.00	(662,038.00)	-169.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	891,972.00	780,996.00	-12.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			891,972.00	780,996.00	-12.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,840,197.00	118,958.00	-93.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	829,803.00	2,670,000.00	221.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			829,803.00	2,670,000.00	221.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			829,803.00	2,670,000.00	221.8%
2) Ending Balance, June 30 (E + F1e)			2,670,000.00	2,788,958.00	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,670,000.00	2,620,000.00	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	168,958.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		168,958.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6057	Child Dev.: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	720,000.00	720,000.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,950,000.00	1,900,000.00
Total, Restricted Balance		2,670,000.00	2,620,000.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,530,999.00	1,666,958.00	8.9%
5) TOTAL, REVENUES			2,553,519.00	2,689,478.00	5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,303,000.00	2,300,000.00	76.5%
6) Capital Outlay		6000-6999	100,000.00	1,300,000.00	1,200.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,413,000.00	3,600,000.00	154.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,140,519.00	(910,522.00)	-179.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	980,735.00	980,735.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			980,735.00	980,735.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,121,254.00	70,213.00	-96.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,670,249.00	35,791,503.00	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,670,249.00	35,791,503.00	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,670,249.00	35,791,503.00	6.3%
2) Ending Balance, June 30 (E + F1e)			35,791,503.00	35,861,716.00	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	24,207,318.00	24,027,350.00	-0.7%
d) Assigned					
Other Assignments		9780	11,584,185.00	11,834,366.00	2.2%
Deferred Maintenance	0000	9780	11,811,195.00		
GASB 31 Fair Market Value Adjustment	0000	9780	(227,010.00)		
Deferred Maintenance	0000	9780		11,834,366.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year	8091		1,022,520.00	1,022,520.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,022,520.00	1,022,520.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		1,430,000.00	1,439,948.00	0.7%
Net Increase (Decrease) in the Fair Value of Investments	8662		100,999.00	227,010.00	124.8%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,530,999.00	1,666,958.00	8.9%
TOTAL, REVENUES			2,553,519.00	2,689,478.00	5.3%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	670,000.00	1,100,000.00	64.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	633,000.00	1,200,000.00	89.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,303,000.00	2,300,000.00	76.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	1,300,000.00	1,200.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	1,300,000.00	1,200.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,413,000.00	3,600,000.00	154.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	980,735.00	980,735.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			980,735.00	980,735.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,530,999.00	1,666,958.00	8.9%
5) TOTAL, REVENUES			2,553,519.00	2,689,478.00	5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,413,000.00	3,600,000.00	154.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,413,000.00	3,600,000.00	154.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,140,519.00	(910,522.00)	-179.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	980,735.00	980,735.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			980,735.00	980,735.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,121,254.00	70,213.00	-96.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,670,249.00	35,791,503.00	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,670,249.00	35,791,503.00	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,670,249.00	35,791,503.00	6.3%
2) Ending Balance, June 30 (E + F1e)			35,791,503.00	35,861,716.00	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	24,207,318.00	24,027,350.00	-0.7%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,584,185.00	11,834,366.00	2.2%
Deferred Maintenance	0000	9780	11,811,195.00		
GASB 31 Fair Market Value Adjustment	0000	9780	(227,010.00)		
Deferred Maintenance	0000	9780		11,834,366.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,181,939.00	1,321,946.00	11.8%
5) TOTAL, REVENUES			1,181,939.00	1,321,946.00	11.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,181,939.00	1,321,946.00	11.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,181,939.00	1,321,946.00	11.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,604,528.00	27,786,467.00	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,604,528.00	27,786,467.00	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,604,528.00	27,786,467.00	4.4%
2) Ending Balance, June 30 (E + F1e)			27,786,467.00	29,108,413.00	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,095,194.00	4,274,297.00	4.4%
GASB 45 ARC	0000	9780	4,274,297.00		
GASB 31 Fair Market Value Adjustment	0000	9780	(179,103.00)		
GASB 45 ARC	0000	9780		4,274,297.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	23,691,273.00	24,834,116.00	4.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,095,000.00	1,142,843.00	4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	86,939.00	179,103.00	106.0%
TOTAL, OTHER LOCAL REVENUE			1,181,939.00	1,321,946.00	11.8%
TOTAL, REVENUES			1,181,939.00	1,321,946.00	11.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,181,939.00	1,321,946.00	11.8%
5) TOTAL, REVENUES			1,181,939.00	1,321,946.00	11.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,181,939.00	1,321,946.00	11.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,181,939.00	1,321,946.00	11.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,604,528.00	27,786,467.00	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,604,528.00	27,786,467.00	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,604,528.00	27,786,467.00	4.4%
2) Ending Balance, June 30 (E + F1e)			27,786,467.00	29,108,413.00	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,095,194.00	4,274,297.00	4.4%
GASB 45 ARC	0000	9780	4,274,297.00		
GASB 31 Fair Market Value Adjustment	0000	9780	(179,103.00)		
GASB 45 ARC	0000	9780		4,274,297.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	23,691,273.00	24,834,116.00	4.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	223,078.00	226,439.00	1.5%
5) TOTAL, REVENUES			223,078.00	226,439.00	1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	433.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			433.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			222,645.00	226,439.00	1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			222,645.00	226,439.00	1.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,160,472.00	3,383,117.00	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,160,472.00	3,383,117.00	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,160,472.00	3,383,117.00	7.0%
2) Ending Balance, June 30 (E + F1e)			3,383,117.00	3,609,556.00	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,383,117.00	3,588,278.00	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	21,278.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		21,278.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	191,474.00	205,161.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	31,604.00	21,278.00	-32.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			223,078.00	226,439.00	1.5%
TOTAL, REVENUES			223,078.00	226,439.00	1.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	433.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			433.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			433.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	223,078.00	226,439.00	1.5%
5) TOTAL, REVENUES			223,078.00	226,439.00	1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		433.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			433.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			222,645.00	226,439.00	1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			222,645.00	226,439.00	1.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,160,472.00	3,383,117.00	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,160,472.00	3,383,117.00	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,160,472.00	3,383,117.00	7.0%
2) Ending Balance, June 30 (E + F1e)			3,383,117.00	3,609,556.00	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,383,117.00	3,588,278.00	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	21,278.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		21,278.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
7710	State School Facilities Projects	3,383,117.00	3,588,278.00
Total, Restricted Balance		3,383,117.00	3,588,278.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,761,458.00	2,850,330.00	3.2%
5) TOTAL, REVENUES			2,761,458.00	2,850,330.00	3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,000.00	17,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,198,115.00	1,198,115.00	0.0%
6) Capital Outlay		6000-6999	250,000.00	505,000.00	102.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,465,115.00	1,720,115.00	17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,296,343.00	1,130,215.00	-12.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,372,574.00	1,374,630.00	0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,372,574.00)	(1,374,630.00)	0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,231.00)	(244,415.00)	220.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,231,257.00	3,155,026.00	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,231,257.00	3,155,026.00	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,231,257.00	3,155,026.00	-2.4%
2) Ending Balance, June 30 (E + F1e)			3,155,026.00	2,910,611.00	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,155,026.00	2,910,611.00	-7.7%
Esplanade Operational	0000	9780	3,094,647.00		
GASB 87 Lease Restatement	0000	9780	73,541.00		
GASB 31 Fair Market Value Adjustment	0000	9780	(13,162.00)		
Esplanade Operational	0000	9780		2,837,070.00	
GASB 31 Fair Market Value Adjustment	0000	9780		73,541.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,638,027.00	2,717,168.00	3.0%
Interest		8660	110,000.00	115,000.00	4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,431.00	13,162.00	56.1%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	5,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,761,458.00	2,850,330.00	3.2%
TOTAL, REVENUES			2,761,458.00	2,850,330.00	3.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,000.00	17,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,000.00	17,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	301,000.00	301,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	423,500.00	423,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	473,615.00	473,615.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,198,115.00	1,198,115.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	250,000.00	505,000.00	102.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	505,000.00	102.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,465,115.00	1,720,115.00	17.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,372,574.00	1,374,630.00	0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,372,574.00	1,374,630.00	0.1%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,372,574.00)	(1,374,630.00)	0.1%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,761,458.00	2,850,330.00	3.2%
5) TOTAL, REVENUES			2,761,458.00	2,850,330.00	3.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,465,115.00	1,720,115.00	17.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,465,115.00	1,720,115.00	17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,296,343.00	1,130,215.00	-12.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,372,574.00	1,374,630.00	0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,372,574.00)	(1,374,630.00)	0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,231.00)	(244,415.00)	220.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,231,257.00	3,155,026.00	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,231,257.00	3,155,026.00	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,231,257.00	3,155,026.00	-2.4%
2) Ending Balance, June 30 (E + F1e)			3,155,026.00	2,910,611.00	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,155,026.00	2,910,611.00	-7.7%
Esplanade Operational	0000	9780	3,094,647.00		
GASB 87 Lease Restatement	0000	9780	73,541.00		
GASB 31 Fair Market Value Adjustment	0000	9780	(13,162.00)		
Esplanade Operational	0000	9780		2,837,070.00	
GASB 31 Fair Market Value Adjustment	0000	9780		73,541.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,099.00	25,431.00	-12.6%
5) TOTAL, REVENUES			29,099.00	25,431.00	-12.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,372,574.00	1,374,630.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,372,574.00	1,374,630.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,343,475.00)	(1,349,199.00)	0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,372,574.00	1,374,630.00	0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,372,574.00	1,374,630.00	0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,099.00	25,431.00	-12.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,267,624.00	1,296,723.00	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,267,624.00	1,296,723.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,267,624.00	1,296,723.00	2.3%
2) Ending Balance, June 30 (E + F1e)			1,296,723.00	1,322,154.00	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,296,723.00	1,322,154.00	2.0%
Esplanade Debt Service	0000	9780	1,297,154.00		
GASB 31 Fair Market Value Adjustment	0000	9780	(431.00)		
Esplanade Debt Service	0000	9780		1,322,154.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	23,000.00	25,000.00	8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,099.00	431.00	-92.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,099.00	25,431.00	-12.6%
TOTAL, REVENUES			29,099.00	25,431.00	-12.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	212,574.00	179,630.00	-15.5%
Other Debt Service - Principal		7439	1,160,000.00	1,195,000.00	3.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,372,574.00	1,374,630.00	0.1%
TOTAL, EXPENDITURES			1,372,574.00	1,374,630.00	0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,372,574.00	1,374,630.00	0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,372,574.00	1,374,630.00	0.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,372,574.00	1,374,630.00	0.1%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,099.00	25,431.00	-12.6%
5) TOTAL, REVENUES			29,099.00	25,431.00	-12.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,372,574.00	1,374,630.00	0.1%
10) TOTAL, EXPENDITURES			1,372,574.00	1,374,630.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,343,475.00)	(1,349,199.00)	0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,372,574.00	1,374,630.00	0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,372,574.00	1,374,630.00	0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,099.00	25,431.00	-12.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,267,624.00	1,296,723.00	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,267,624.00	1,296,723.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,267,624.00	1,296,723.00	2.3%
2) Ending Balance, June 30 (E + F1e)			1,296,723.00	1,322,154.00	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,296,723.00	1,322,154.00	2.0%
Esplanade Debt Service	0000	9780	1,297,154.00		
GASB 31 Fair Market Value Adjustment	0000	9780	(431.00)		
Esplanade Debt Service	0000	9780		1,322,154.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,130,808.00	2,198,821.00	3.2%
5) TOTAL, REVENUES			2,130,808.00	2,198,821.00	3.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,256,423.00	1,319,244.00	5.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	90,000.00	90,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,346,423.00	1,409,244.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			784,385.00	789,577.00	0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			784,385.00	789,577.00	0.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,359,622.00	8,144,007.00	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,359,622.00	8,144,007.00	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,359,622.00	8,144,007.00	10.7%
2) Ending Net Position, June 30 (E + F1e)			8,144,007.00	8,933,584.00	9.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	8,144,007.00	8,933,584.00	9.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	300,000.00	305,000.00	1.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	73,473.00	48,619.00	-33.8%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,757,335.00	1,845,202.00	5.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,130,808.00	2,198,821.00	3.2%
TOTAL, REVENUES			2,130,808.00	2,198,821.00	3.2%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,256,423.00	1,319,244.00	5.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,256,423.00	1,319,244.00	5.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	90,000.00	90,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			90,000.00	90,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,346,423.00	1,409,244.00	4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,130,808.00	2,198,821.00	3.2%
5) TOTAL, REVENUES			2,130,808.00	2,198,821.00	3.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,346,423.00	1,409,244.00	4.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,346,423.00	1,409,244.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			784,385.00	789,577.00	0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			784,385.00	789,577.00	0.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,359,622.00	8,144,007.00	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,359,622.00	8,144,007.00	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,359,622.00	8,144,007.00	10.7%
2) Ending Net Position, June 30 (E + F1e)			8,144,007.00	8,933,584.00	9.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	8,144,007.00	8,933,584.00	9.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

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
ENTITLEMENTS							
AB602 Special Education (Apportionment/Low Incidence/Out of Home Care)	\$ -	\$ 48,599,543	\$ 48,599,543	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 **	\$ 95,191	\$ -	\$ 95,191	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 **	\$ 25,525	\$ -	\$ 25,525	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	\$ -	\$ 93,890	\$ 93,890	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 and 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 *	\$ 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) ***	\$ 390,778	\$ 390,765	\$ 781,543	07/01/23-06/30/25	State	E	To provide funding to OCDE schools, including charter schools, to supplement arts education programs.
California Community School Partnership Program - Coordination	\$ 309,719	\$ 500,000	\$ 809,719	07/01/22-06/30/25	State	E	To coordinate county-level governmental, nonprofit community-based organizations, and other external partnerships to support community schools.
CALWORKS Stage II Federal, F2AP	\$ -	\$ 1,749,016	\$ 1,749,016	07/01/24-06/30/25	Federal	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage II State, G2AP	\$ -	\$ 3,997,466	\$ 3,997,466	07/01/24-06/30/25	State	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage III Federal, F3TO	\$ -	\$ 2,262,857	\$ 2,262,857	07/01/24-06/30/25	Federal	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage III State, G3TO	\$ -	\$ 2,191,167	\$ 2,191,167	07/01/24-06/30/25	State	E	To provide funding to childcare providers for low-income families.
Classified School Employee	\$ 813,379	\$ 2,880,000	\$ 3,693,379	07/01/23-06/30/26	State	E	To provide tuition reimbursement for Classified employees who are in a teacher credentialing program.

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Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Classified School Employee Professional Development	\$ 118,950	\$ -	\$ 118,950	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.
Commission on Teacher Credentialing	\$ 1,571	\$ 18,577	\$ 20,148	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	\$ -	\$ 2,450,712	\$ 2,450,712	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	\$ -	\$ 22,947	\$ 22,947	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	07/01/22-06/30/25	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	01/01/20-06/30/25	Federal	E	To develop an ecosystem of supports promoting equity and inclusion in computer science for high school women and Latino students.
Educator Effectiveness Block **	\$ 1,450,403	\$ -	\$ 1,450,403	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)	\$ -	\$ 1,386,962	\$ 1,386,962	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) **	\$ -	\$ 8,116,789	\$ 8,116,789	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	\$ 36,467	\$ -	\$ 36,467	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.

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Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Every Student Succeeds Act Comprehensive Support and Improvement County Office - Plan Development, Implementation & Plan Approval	\$ -	\$ 291,117	\$ 291,117	07/01/23-06/30/25	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)	\$ -	\$ 706,817	\$ 706,817	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)	\$ -	\$ 358,251	\$ 358,251	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	\$ -	\$ 2,444,161	\$ 2,444,161	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	\$ -	\$ 23,583,523	\$ 23,583,523	07/01/23-06/30/25	Federal	E	To provide funding for childcare and development programs in Orange County.
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	\$ -	\$ 1,350,556	\$ 1,350,556	07/01/24-06/30/25	State	E	To provide countywide coordination services for foster youth services.
General Alternative Payment Program	\$ -	\$ 19,449,861	\$ 19,449,861	07/01/24-06/30/25	State	E	To provide funding to childcare providers for low-income families.
IDEA Local Assistance Part B	\$ -	\$ 9,260,147	\$ 9,260,147	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)	\$ -	\$ 259,176	\$ 259,176	07/01/23-12/31/24	State	E	To provide individualized and necessary supports to enable children with disabilities to meet high expectations within the ELC settings.
K16 Collaborative Program	\$ -	\$ 4,764,277	\$ 4,764,277	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)	\$ 154,984	\$ -	\$ 154,984	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.

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

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Learning Recovery Emergency	\$ 5,213,817	\$ -	\$ 5,213,817	07/01/22-06/30/28	State	E	Funding provided 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	\$ 767,402	\$ -	\$ 767,402	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	\$ 4,004,130	\$ 8,008,260	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 schoolsites to provide evidence-based services and supports for students.
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	\$ 13,464,877	\$ 841,458	\$ 14,306,335	07/01/24-06/30/25	State	E	Both unrestricted and restricted funds from state lottery based on OCDE student program attendance.
Mandated Costs	\$ 8,588,312	\$ 822,395	\$ 9,410,707	07/01/24-06/30/25	State	E	To provide funding for services that are mandated by the state.
McKinney-Vento	\$ -	\$ 354,042	\$ 354,042	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	\$ 8,589,575	\$ -	\$ 8,589,575	07/01/22-03/31/27	State	E	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)	\$ 14,876,632	\$ -	\$ 14,876,632	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		\$ 92,550	\$ 92,550	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 #2)	\$ -	\$ 317,401	\$ 317,401	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 Department of Education
List of Entitlements, Contracts and Grants
Adopted Budget
2024-2025

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Orange County School Threat Assessment & Response (STOP ACT #3)	\$ -	\$ 217,584	\$ 217,584	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.
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)	\$ -	\$ 74,630	\$ 74,630	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 Rating & Improvement System Block (QCC QRIS)	\$ -	\$ 695,061	\$ 695,061	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.
SB 140 Administrative Support Allocation	\$ 1,950,000	\$ -	\$ 1,950,000	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.
SB 140 Transitional Stipend	\$ -	\$ 847,350	\$ 847,350	07/01/24-06/30/25	Federal	E	To provide stipends for family child care providers for each child enrolled in state subsidized child care.
Science, Technology, Engineering, Arts, and Mathematics (STEAM)	\$ 275	\$ 246,422	\$ 246,697	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	\$ -	\$ 354,651	\$ 354,651	07/01/24-06/30/25	State	E	Funds for mental health services specifically for students with disabilities identified in their IEP.
Systems of Support for Expanded Learning	\$ -	\$ 242,462	\$ 242,462	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	\$ -	\$ 3,584,753	\$ 3,584,753	07/01/24-06/30/25	Federal	E	Serving homeless youth students between ages 5-17 in group homes.
Title I, Part D, Delinquent	\$ -	\$ 1,277,796	\$ 1,277,796	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.

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

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Title II - Teacher Quality, Part A	\$ -	\$ 62,043	\$ 62,043	07/01/24-06/30/25	Federal	E	To increase academic achievement of all students by improving teacher and principal quality.
Title III, LEP - Part A	\$ -	\$ 72,081	\$ 72,081	07/01/24-06/30/25	Federal	E	To ensure that English learners attain English Language proficiency.
Title IV, Part A	\$ -	\$ 222,384	\$ 222,384	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 (TUPE)-Admin. CTALF Prop 99	\$ -	\$ 206,440	\$ 206,440	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 (TUPE)-Admin. CTAT Prop 56	\$ -	\$ 156,529	\$ 156,529	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	\$ -	\$ 2,408,654	\$ 2,408,654	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.
TUPE Use Prevention Education Tier 2	\$ -	\$ 2,121,305	\$ 2,121,305	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.
Universal Pre- Kindergarten Mixed Delivery Planning	\$ -	\$ 167,616	\$ 167,616	07/01/23-06/30/26	State	E	Plan for the provision of high-quality Universal PreKindergarten (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 & Implementation		\$ 521,276	\$ 521,276	07/01/23-06/30/26	State	E	Share resources and guidance among local education agencies and partners for use in preparations for implementation of UPK in California.
Workforce Pathways	\$ -	\$ 467,016	\$ 467,016	07/01/24-06/30/25	State & Federal	E	Salary/Retention Incentive Program, providing staff retention and subsidized center based programs.

Orange County Department of Education
List of Entitlements, Contracts and Grants
Adopted Budget
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.
CalHOPE Mindfulness & Wellbeing Project (CalHope 3.0)	\$ -	\$ 495,261	\$ 495,261	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	\$ -	\$ 759,071	\$ 759,071	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 grant term targeting the Education and Social Services and other sectors in the Orange County region.
California Community School Partnership Program - Regional Technical Assistance School Partnership	\$ -	\$ 1,401,596	\$ 1,401,596	03/01/23-06/30/25	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)	\$ -	\$ 358,000	\$ 358,000	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)	\$ -	\$ 738,263	\$ 738,263	09/01/22-09/30/24	Local	C	To support an early childhood education program that promotes literacy-rich environments.
Direct Support Professional Training	\$ -	\$ 805,156	\$ 805,156	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.
Educational Support or Dependent Youth	\$ -	\$ 590,345	\$ 590,345	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.
Friday Night Live	\$ -	\$ 575,000	\$ 575,000	07/01/23-06/30/25	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.

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

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Helping Kids Achieve	\$ 81,514	\$ 5,000	\$ 86,514	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	\$ -	\$ 600,000	\$ 600,000	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).
Intervention & Regional Capacity Building	\$ 53,773	\$ 96,000	\$ 149,773	07/01/23-09/30/24	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	\$ 26,120	\$ 169,000	\$ 195,120	07/01/24-09/30/25	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	\$ -	\$ 2,614,720	\$ 2,614,720	01/01/24-06/30/26	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	\$ 54,258	\$ 225,000	\$ 279,258	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)	\$ 392,045	\$ 1,466,810	\$ 1,858,855	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	\$ 1,298,676	\$ 2,771,500	\$ 4,070,176	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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Orange County Department of Education
List of Entitlements, Contracts and Grants
Adopted Budget
2024-2025

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Special Education Audiologist	\$ -	\$ 292,540	\$ 292,540	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	\$ 680,001	\$ -	\$ 680,001	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	\$ -	\$ 400,000	\$ 400,000	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 through December 2024. Truancy Response Program (TRP) focuses on family education, support and resources to reduce truancy.
GRANTS							
Career Technical Education Incentive (CTEIG)	\$ -	\$ 2,076,386	\$ 2,076,386	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 Second Interim on 3/6/2024

- * 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

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2025

Object	Description	PRELIMINARY 1	FIRST INTERIM	Enc - To Date	Actual To Date	=	Balance	% Used
4399	HOLDING							
0110006	ACCESS LRN RCVRY EMRGCY	10,355.00	0.00	0.00	0.00		0.00	0 %
0110008	EQUITY MULTIPLIER-ACCESS CC/HS	119,154.00	0.00	0.00	0.00		0.00	0 %
012114	CTYWD FSTR YTH SRV/SUP INST	36,202.00	0.00	0.00	0.00		0.00	0 %
012233	TUPE - CENTRAL OFFICE/SUP INST	5,637.00	0.00	0.00	0.00		0.00	0 %
012484	ACCESS - TITLE I / GUIDANCE	15,736.00	0.00	0.00	0.00		0.00	0 %
012681	ACCESS - TITLE I / INSTR	36,173.00	0.00	0.00	0.00		0.00	0 %
012682	ACCESS-TITLE I GRP HOME/INSTR	1,763.00	0.00	0.00	0.00		0.00	0 %
012683	ACCESS - TITLE I / SUP INSTR	3,670.00	0.00	0.00	0.00		0.00	0 %
012684	ACCESS-TITLEI GRP HOME/SP INST	5,826.00	0.00	0.00	0.00		0.00	0 %
013004	CAFETERIA-REIM./FOOD SERVICES	30,179.00	0.00	0.00	0.00		0.00	0 %
013304	FEDERAL PRESCHL/INST STAFF DEV	1,766.00	0.00	0.00	0.00		0.00	0 %
013872	SPEC SCHOOLS ADMIN/INST	1,331,268.00	0.00	0.00	0.00		0.00	0 %
013877	CATERING/FOOD SERVICE	16,349.00	0.00	0.00	0.00		0.00	0 %
014043	MEDI-CAL (MAA) REIMB/SCL ADMIN	8,263.00	0.00	0.00	0.00		0.00	0 %
014159	FEDERAL PRESCHOOL GRANT/SE	729.00	0.00	0.00	0.00		0.00	0 %
014161	PRESCHOOL LOCAL ENTITLMNT/SE	2,007.00	0.00	0.00	0.00		0.00	0 %
014423	SPED INFANT DHH/SCHL ADMIN	13,011.00	0.00	0.00	0.00		0.00	0 %
014456	SPELLING COMPETITION/SUP INST	991.00	0.00	0.00	0.00		0.00	0 %
014522	ITINERANT SRVICES/INSTRUCTION	16,246.00	0.00	0.00	0.00		0.00	0 %
014756	ACADEMIC PENTATHLON 6TH GR-SI	2,518.00	0.00	0.00	0.00		0.00	0 %
014771	ACADEMIC DECATHLON 9-12-SUP IN	6,152.00	0.00	0.00	0.00		0.00	0 %
014812	ED.OF HOMELESS CHLD PROGRAM/SI	4,547.00	0.00	0.00	0.00		0.00	0 %
015003	PROJECT GLAD/SUPERVISE INSTR	48,957.00	0.00	0.00	0.00		0.00	0 %
015511	SPEC. ED SRV PART C/SUP INSTR	5,227.00	0.00	0.00	0.00		0.00	0 %
015547	IDEA B LOCAL ASSISTANCE/INSTR	20,925.00	0.00	0.00	0.00		0.00	0 %
015638	LOCAL ASSISTANCE/INSTR	30,955.00	0.00	0.00	0.00		0.00	0 %
015664	NOC REGIONALIZED SERV/ADMIN	24,937.00	0.00	0.00	0.00		0.00	0 %
015678	NOC EARLY START C LA/SE SPC CL	4,522.00	0.00	0.00	0.00		0.00	0 %
015686	ITINERANT SERVICES/SUP INSTR	19,934.00	0.00	0.00	0.00		0.00	0 %
015728	NOC EARLY START C LA/SI	4,518.00	0.00	0.00	0.00		0.00	0 %
015921	SPEC LOCAL ASSIST/SUP INSTR	17,075.00	0.00	0.00	0.00		0.00	0 %
016725	FRIDAY NIGHT LIVE CHCA/SI	11,313.00	0.00	0.00	0.00		0.00	0 %
016784	EDUCATION SUPPRT DEPNDT YTH/SI	20,899.00	0.00	0.00	0.00		0.00	0 %
016863	ACCESS-TITLE I GRP HOME/ISD	18,846.00	0.00	0.00	0.00		0.00	0 %
016932	ITINERANT SERVICES/HEALTH	12,280.00	0.00	0.00	0.00		0.00	0 %

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Page: 2

Date: 05/28/2024
Time: 11:07:47

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2025

Object	Description	PRELIMINARY 1	FIRST INTERIM	Enc - To Date	Actual To Date	=	Balance	% Used
017173	AUDIOLOGIST SELPA/SPEEC	11,585.00	0.00	0.00	0.00		0.00	0 %
017204	LDNG YTH AWAY FR NEG CHOIC/SI	14,728.00	0.00	0.00	0.00		0.00	0 %
017543	TRANSPORTATION/PUPIL TRANS	20,847.00	0.00	0.00	0.00		0.00	0 %
017647	LOCAL CONTROL ACCT PLAN JV/INS	406,487.00	0.00	0.00	0.00		0.00	0 %
017653	LOCAL CONTROL ACCT PLAN CM/INS	314,898.00	0.00	0.00	0.00		0.00	0 %
017654	LOCAL CONTROL ACCT PLAN CM/SI	280,537.00	0.00	0.00	0.00		0.00	0 %
017655	LOCAL CONTROL ACCT PLAN CM/SA	1,043,879.00	0.00	0.00	0.00		0.00	0 %
017912	POWER OF DISCOVERY/SUP INST	2,808.00	0.00	0.00	0.00		0.00	0 %
017931	EXPANDED LEARNING ASES/SI	3,148.00	0.00	0.00	0.00		0.00	0 %
017940	POWER OF DISCOVERY 21 CENT/SI	2,808.00	0.00	0.00	0.00		0.00	0 %
017954	CTE INCENTIVE GRANT CTEp/SI	17,124.00	0.00	0.00	0.00		0.00	0 %
017970	CTE INCENTIVE GRANT SP ED/SI	8,033.00	0.00	0.00	0.00		0.00	0 %
018313	ITINERANT SRVICES DHH/INSTRCTN	15,758.00	0.00	0.00	0.00		0.00	0 %
018314	ITINERANT SRVICESMBLT/INSTRCTN	12,154.00	0.00	0.00	0.00		0.00	0 %
018318	EXPANDED LEARNING 21st/SI	3,678.00	0.00	0.00	0.00		0.00	0 %
018335	ITINERANT SRVICES VIS IMP/INST	17,764.00	0.00	0.00	0.00		0.00	0 %
018362	INDIR SVC HOMELESS YOUTH/OI	1,061.00	0.00	0.00	0.00		0.00	0 %
018364	OTHR NEGLECTD/DELINQUENT SRV/I	5,289.00	0.00	0.00	0.00		0.00	0 %
018416	CLASSIFD SCHL EMPLOYEE GRT#2/SI	16,433.00	0.00	0.00	0.00		0.00	0 %
018475	TUPE CENTRAL OFFICE PROP 56/SI	3,536.00	0.00	0.00	0.00		0.00	0 %
018694	ACCESS-TITLEI PARENT ENG LEA/SI	24,379.00	0.00	0.00	0.00		0.00	0 %
018753	TUPE CAPACITY BUILDNG PRVDR/SI	25,269.00	0.00	0.00	0.00		0.00	0 %
018770	CPIN NETWORK/SI	7,949.00	0.00	0.00	0.00		0.00	0 %
018776	K12SCHL-BSD MNTL HLTH:ED ACT/S	11,525.00	0.00	0.00	0.00		0.00	0 %
018888	K12 PATHWAY COORDINATOR/SI	5,891.00	0.00	0.00	0.00		0.00	0 %
018928	IEEEP INCL ERLY LRN EXP PRG/SA	7,921.00	0.00	0.00	0.00		0.00	0 %
018949	TUPE T2 CONSORTIUM PROP 56/SI	35,920.00	0.00	0.00	0.00		0.00	0 %
018976	DIRECT SUPPORT PROFSSNL TRN/SI	7,422.00	0.00	0.00	0.00		0.00	0 %
018979	EIR EDUC INNOVATN&RESEARCH/SI	12,334.00	0.00	0.00	0.00		0.00	0 %
019000	MENTAL HLTH ACCESS STATE6546/A	16,257.00	0.00	0.00	0.00		0.00	0 %
019068	SPECIAL EDUCATION MEDI-CAL/HL	16,197.00	0.00	0.00	0.00		0.00	0 %
019074	K12 STRONG WORKFORCE A/SI	28,542.00	0.00	0.00	0.00		0.00	0 %
019096	QUALITY COUNTS CA QRIS/SI	24,294.00	0.00	0.00	0.00		0.00	0 %
019154	ACADEMIC PENTATHALONS/SUP	3,099.00	0.00	0.00	0.00		0.00	0 %
019327	ACC-DIRECT SVC HMLSS YOUTH/OI	9,993.00	0.00	0.00	0.00		0.00	0 %
019330	ACCESS TITLE I INSTRUCTION/IN	9,797.00	0.00	0.00	0.00		0.00	0 %

User: VEFRUT

Report: GL470b

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Page: 3

Date: 05/28/2024

Time: 11:07:47

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2025

Object	Description	PRELIMINARY 1	FIRST INTERIM	Enc - To Date	Actual To Date	=	Balance	% Used
019331	ACCS-TI INST LBRY COMM SCL/M	10,028.00	0.00	0.00	0.00		0.00	0 %
019332	ACCS-TI INST LBRY INST SCL/M	3,042.00	0.00	0.00	0.00		0.00	0 %
019370	CalWORKS CCPA/SI	5,429.00	0.00	0.00	0.00		0.00	0 %
019377	AM RESCUE PLN:HOMELESS I PRG/S	2,756.00	0.00	0.00	0.00		0.00	0 %
019496	MTSS A/SUP INST	6,013.00	0.00	0.00	0.00		0.00	0 %
019613	COMP LITERACY SCHL DVLP GRNT/S	17,704.00	0.00	0.00	0.00		0.00	0 %
019679	REGIONAL K-16 COLLABORATIVE/SI	20,497.00	0.00	0.00	0.00		0.00	0 %
019716	ESSA CSI-COE PLAN DVLP&IMPRV/S	7,677.00	0.00	0.00	0.00		0.00	0 %
019719	ESSA CSI-COE PLAN APPROVAL/SI	3,401.00	0.00	0.00	0.00		0.00	0 %
019722	ARTS MUSIC INST MTRL CCPA/I	94,366.00	0.00	0.00	0.00		0.00	0 %
019725	ARTS MUSIC INST MTRL ACCESS/IN	2,384,863.00	0.00	0.00	0.00		0.00	0 %
019728	ARTS MUSIC INST MTRL SPEC ED/I	207,379.00	0.00	0.00	0.00		0.00	0 %
019734	LEARNING RECOVERY EMRGY	1,411.00	0.00	0.00	0.00		0.00	0 %
019753	MODEL CURRICULUM PRJ SPL CG/SI	13,334.00	0.00	0.00	0.00		0.00	0 %
019756	MODEL CURRICULUM PRJSPL HHCS/S	9,822.00	0.00	0.00	0.00		0.00	0 %
019759	MODEL CURRICULUM PRJSPL VARE/S	11,486.00	0.00	0.00	0.00		0.00	0 %
019768	SSEL ELO-P SYS OF SPT EXPLRN/S	9,155.00	0.00	0.00	0.00		0.00	0 %
019774	LITRCY COACH&READ SPECL CS/SI	5,385.00	0.00	0.00	0.00		0.00	0 %
019782	PROJECT SUNSHINE/SI	35,596.00	0.00	0.00	0.00		0.00	0 %
019800	CCSPP R-TAC CA COMM SCL PRTN/S	7,786.00	0.00	0.00	0.00		0.00	0 %
019826	KAISER COMMNTY HEALTH	5,145.00	0.00	0.00	0.00		0.00	0 %
019844	STUDENT BHVR HLTH INCNTV PR/SI	3,370.00	0.00	0.00	0.00		0.00	0 %
019854	CALHOPE MINDFUL&WELLBEING	4,112.00	0.00	0.00	0.00		0.00	0 %
019859	CA APPT INTV NEW&INNOVATIVE/SI	673.00	0.00	0.00	0.00		0.00	0 %
019862	ED WRKFRC INVEST GRNT: ELAP/SI	17,467.00	0.00	0.00	0.00		0.00	0 %
019924	PROP28 ARTS&MUSIC SCHL JCS/IN	44,333.00	0.00	0.00	0.00		0.00	0 %
019927	PROP28 ARTS&MUSIC SCHL CS/IN	209,889.00	0.00	0.00	0.00		0.00	0 %
019930	PROP28 ARTS&MUSIC SCHL OCCS/IN	50,756.00	0.00	0.00	0.00		0.00	0 %
019933	PROP28 ARTS&MUSIC SCHL CCPA/I	28,171.00	0.00	0.00	0.00		0.00	0 %
019936	PROP28 ARTS&MUSIC SCHL SPED/SE	53,759.00	0.00	0.00	0.00		0.00	0 %
019941	IMPACT LEGACY/SI	14,727.00	0.00	0.00	0.00		0.00	0 %
019965	EQUITY MULTIPLIER-ACCESS JUV/I	431,698.00	0.00	0.00	0.00		0.00	0 %
019968	EQUITY MULTIPLIER-ACCESS CC/IN	1,469,836.00	0.00	0.00	0.00		0.00	0 %
019973	MENTAL HLTH ACCESS STATE6546/S	4,104.00	0.00	0.00	0.00		0.00	0 %
019989	SPED LRN RECVRY EMRGNCY BLCK/I	10,485.00	0.00	0.00	0.00		0.00	0 %
019995	SPED LRN RECVRY EMRGNCY	6,504.00	0.00	0.00	0.00		0.00	0 %

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ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2025

Object	Description	PRELIMINARY 1	FIRST INTERIM	-	To Date	-	Enc To Date	=	Actual To Date	Balance	% Used
4399	HOLDING ACCOUNT/CONTINGENCY	9,570,433.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
Total for: 4300		9,570,433.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %
Total for: 4000		9,570,433.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 %



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

Update Ending 5-25-2024

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	Encumbrance	BALANCE
In-Person Instruction (IPI) AB 86 (State funds)	U	Y 7422	4157	Revenue 019029 Instruction 019030 AdmSuprt 019031 Health 019032 Operations 019033 Indirect 019034	Expenditure Deadline: September 30, 2024	Funds may be used for any purpose consistent with providing in-person instruction, including: <ul style="list-style-type: none">COVID-19 testingCleaningPPEVentilation and other school site upgradesSalaries for certificated or classified employees providing in-person instruction or servicesSocial and mental health support services	\$4,342,974		\$0	\$4,342,974	\$983,876	\$1,822,930	\$1,536,168
Expanded Learning Opportunities (ELO) AB 86 (State Funds)	F	N 7425	4158, CCPA 4174	Revenue 019035 Instruction 019036 AdmSuprt 019037 Health 019038 Operations 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: <ul style="list-style-type: none">Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services providedLearning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategiesIntegrated pupil supports – health, counseling, mental health services, social and emotional learningCommunity learning hubs – includes access to technology and connectivitySupport to help credit deficient pupils graduateAdditional academic services – diagnostic assessments, progress monitoring Training for school staff – social-emotional health, academic needs <i>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</i>	\$3,758,929	-\$783,872	\$112,154	\$3,087,211	\$2,774,131	\$3,000	\$310,080
Expanded Learning Opportunities AB 86 (State Funds) Paraprofessionals Only	F	N 7426	4159, CCPA tbd	Revenue 019039 Instruction 019040 AdmSuprt 019041 Health N/A Operations 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: <ul style="list-style-type: none">Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services providedLearning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategiesIntegrated pupil supports – health, counseling, mental health services, social and emotional learningCommunity learning hubs – includes access to technology and connectivitySupport to help credit deficient pupils graduateAdditional academic services – diagnostic assessments, progress monitoring Training for school staff – social-emotional health, academic needs	\$785,631	\$783,872	\$17,933	\$1,587,436	\$1,479,754	\$417,762	-\$310,080

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

Update Ending 5-25-2024

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	Encumbrance	BALANCE
ESSER III ARP Act (Federal Funds) Equitable Services Not Required	F	Y 3213	4209 = 80%	Revenue 019461 Instruct 019462 AdmSup 019463 Health Operations Indirect 019464	March 13, 2020 – September 30, 2024	Same as ESSER I and II Funds. Calls out an "additional" LEA allowable use of funds: <ul style="list-style-type: none">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. <i>Note: This is permitted under the CARES Act and the CRRSA Act as well. Just not called out like it is in ARP.</i> 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. <i>NOTE: preliminary allocation of \$21,121,339 with 20% for resource 3314 to address the learning loss requirement portion of ESSER III funds.</i> <i>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.</i>	\$16,944,582		\$0	\$16,944,582	\$5,310,310	\$3,072,851	\$8,561,421
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 <i>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.</i>	\$4,236,145			\$4,236,145	\$1,179,311	\$2,187,596	\$869,238
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 supplemental instruction and support, including: <ul style="list-style-type: none"><input type="checkbox"/> Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided<input type="checkbox"/> Learning supports - tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies<input type="checkbox"/> Integrated pupil supports – health, counseling, mental health services, social and emotional learning<input type="checkbox"/> Community learning hubs - includes access to technology and connectivity<input type="checkbox"/> Support to help credit deficient pupils graduate<input type="checkbox"/> Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials<input type="checkbox"/> Training for school staff - social emotional helathum, academic needs <i>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</i> <ul style="list-style-type: none"><input type="checkbox"/> 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	\$193,013	\$0	\$611,772

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

Update Ending 5-25-2024

Template created by the CDE with Orange Co Dept of Education data/funding.													
Funding Source	Funding %	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
ESSER III ARP Act for ELO (Federal Funds) Equitable Services Not Required	U	N	3219	4209 CCPA - pending	Revenue 019473 Instruction 019474 AdmSup 019475 Indirect 019476	March 13, 2020 – September 30, 2024	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: <input type="checkbox"/> Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided <input type="checkbox"/> Learning supports - tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies <input type="checkbox"/> Integrated pupil supports – health, counseling, mental health services, social and emotional learning <input type="checkbox"/> Community learning hubs - includes access to technology and connectivity <input type="checkbox"/> Support to help credit deficient pupils graduate <input type="checkbox"/> Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials <input type="checkbox"/> Training for school staff - social emotional helathm, academic needs <input type="checkbox"/> 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. <input type="checkbox"/> 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	\$38,607	\$0	\$1,348,705
SB 117 COVID 19 LEA Response (State Funds)	F	Y	7388	4090	Revenue 018859 Instruction N/A AdmSup 018860 Health N/A Operations N/A Indirect 018861	no timeline	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: <ul style="list-style-type: none">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	\$2,207	\$52,910	\$63,250
ESSER II CRRSA Act (Federal Funds) Equitable Services NOT Required	U	N	3212	4160	Revenue 019042 Instruction 019043 AdmSup 019044 Health 019045 Operations 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: <ul style="list-style-type: none">Addressing learning lossPreparing schools for reopeningTesting, repairing, and upgrading projects to improve air quality in school buildings. <i>Note: These are permitted under the CARES Act as well. Just not called out like they are in CRRSA.</i> <i>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.</i>	\$9,422,278	\$0	\$9,422,278	\$9,422,278	\$0	\$0

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

Update Ending 5-25-2024

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	Encumbrance	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 <i>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.</i> <i>Note: 85 percent of expenditures are required to be providing in-person</i>	\$1,200,198		\$34,356	\$1,234,554	\$1,234,554	\$0	\$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 Operations Indirect 099484	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, 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 <i>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.</i> <i>Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).</i>	\$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	\$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	\$0

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

Update Ending 5-25-2024

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	Encumbrance	BALANCE
Special Education Funding Learning Recovery Support Apportionmnt	F	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 September 1, 2021, inclusive.	\$131,665		\$0	\$131,665	\$131,665	\$0	\$0
ESSER I CARES Act (Federal Funds) Equitable Services Required	U	3210	4151	Revenue 018909 Instruction 018910 AdmSuprt 018911 Health 018912 Operations 018913 Indirect 018914	March 13, 2020 – September 30, 2022	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: <ul style="list-style-type: none">• 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 <i>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.</i>	\$2,379,302		\$0	\$2,379,302	\$2,379,302	\$0	\$0
GEER I CARES Act (Federal Funds) Used for LLMF Equitable Services Required	U	3215	4152	Revenue 018915 Instruction 018916 AdmSuprt 018917 Health N/A Operations 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: <ul style="list-style-type: none">• 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 <i>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 .</i>	\$358,809		\$0	\$358,809	\$358,809	\$0	\$0

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

Update Ending 5-25-2024

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	Encumbrance	BALANCE
Coronavirus Relief Fund (CRF) CARES Act (Federal Funds) Used for LLMF	F	N 3220	4153, CPA 4155	Revenue 018896 Instruction 018900 AdmSuprt 018899 Health 018901 Operations 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: <ul style="list-style-type: none">• Facilitating distance learning• Personnel & services diverted to a different use• COVID-19 testing & contract tracing• Food programs• Medical expenses• PPE• Improve telework for employees <i>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).</i>	\$6,823,273		\$17,961	\$6,841,234	\$6,841,234	\$0	\$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 Operations 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: <ul style="list-style-type: none">• 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	\$0
TOTAL							\$71,221,259	\$ -	\$273,340	\$71,494,599	\$ 50,946,997	\$7,557,048	\$ 12,990,554

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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 18, 2024

For additional information on this certification, please contact:

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Title: Coordinator, Risk Management
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Budget, July 1
2023-24 Estimated Actuals
Schedule of Long-Term Liabilities

Orange County Department of Education
Orange County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,669,666.00	(238,666.00)	7,431,000.00	212,574.00	1,160,000.00	6,483,574.00	1,195,000.00
Leases Payable	104,441.00	(13,289.00)	91,152.00	1,018.00	75,302.00	16,868.00	10,561.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,821,216.00	(397,878.00)	1,423,338.00	20,160.00	474,466.00	969,032.00	474,466.00
Net Pension Liability	121,318,140.00	70,211,930.00	191,530,070.00			191,530,070.00	
Total/Net OPEB Liability	3,448,644.00	(113,519.00)	3,335,125.00	101,825.00	565,674.00	2,871,276.00	
Compensated Absences Payable	2,241,488.00	0.00	2,241,488.00	150,000.00	133,310.00	2,258,178.00	150,000.00
Subscription Liability		314,771.00	314,771.00			314,771.00	
Governmental activities long-term liabilities	136,603,595.00	69,763,349.00	206,366,944.00	485,577.00	2,408,752.00	204,443,769.00	1,830,027.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	342,390,994.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	28,626,959.00
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	7,500,954.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	231,762.00
4. Other Transfers Out	All	9200	7200-7299	27,471,077.00
5. Interfund Transfers Out	All	9300	7600-7629	1,872,707.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,271,726.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	45,538,391.00

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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				87,886,617.00
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				225,877,418.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				1,491.46
B. Expenditures per ADA (Line I.E divided by Line II.A)				151,447.18

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	183,493,557.79	132,331.54
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)	183,493,557.79	132,331.54
B. Required effort (Line A.2 times 90%)	165,144,202.01	119,098.39
C. Current year expenditures (Line I.E and Line II.B)	225,877,418.00	151,447.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>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.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
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)

18,730,005.00

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.

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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)

170,959,239.00

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)

10.96%

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.

0.00

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)

15,982,180.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

11,289,435.00

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)	1,242,708.48
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)	519,636.40
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)	29,033,959.87
9. Carry-Forward Adjustment (Part IV, Line F)	(337,402.39)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	28,696,557.49
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	79,026,931.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	114,408,897.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,734,739.00
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)	5,375,624.00
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)	9,727,326.00
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)	4,083,463.00
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)	10,095,872.52
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)	4,635,456.60
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)	70,995,325.00
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)	315,083,634.13
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)	9.21%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	9.11%
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)	29,033,959.87
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(5,567.56)
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 (9.32%) 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 (9.32%) times Part III, Line B19) or (the highest rate used to recover costs from any program (17.09%) times Part III, Line B19); zero if positive	(337,402.39)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(337,402.39)
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:	9.11%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-168701.19) is applied to the current year calculation and the remainder (\$-168701.20) is deferred to one or more future years:	9.16%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-112467.46) is applied to the current year calculation and the remainder (\$-224934.93) is deferred to one or more future years:	9.18%
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)	(337,402.39)

Approved
indirect cost
rate: 9.32%

Highest rate
used in any
program: 17.09%

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	3,087,697.00	287,773.00	9.32%
01	3025	1,148,329.00	107,024.00	9.32%
01	3182	604,063.00	56,299.00	9.32%
01	3183	194,819.00	18,157.00	9.32%
01	3213	5,080,475.00	868,308.00	17.09%
01	3310	1,386,635.00	129,234.00	9.32%
01	3315	55,025.00	5,128.00	9.32%
01	3327	55,974.00	5,149.00	9.20%
01	3345	2,265.00	211.00	9.32%
01	3385	552,272.00	51,472.00	9.32%
01	3395	22,947.00	2,139.00	9.32%
01	4123	142,558.00	13,287.00	9.32%
01	4203	169,929.00	15,837.00	9.32%
01	5310	819,342.00	76,363.00	9.32%
01	5630	323,858.00	30,184.00	9.32%
01	5632	555,335.00	51,756.00	9.32%
01	5634	45,765.00	4,265.00	9.32%
01	5810	2,258,716.00	210,513.00	9.32%
01	6010	134,168.00	12,504.00	9.32%
01	6128	506,526.00	47,208.00	9.32%
01	6211	116,702.00	9,356.00	8.02%
01	6266	701,450.00	65,375.00	9.32%
01	6331	109,658.00	10,220.00	9.32%
01	6333	442,369.00	41,228.00	9.32%
01	6355	732,059.00	68,228.00	9.32%
01	6371	132,798.00	12,377.00	9.32%
01	6387	1,022,287.00	95,276.00	9.32%
01	6388	2,670,822.00	248,920.00	9.32%
01	6500	48,081,433.00	4,481,186.00	9.32%
01	6546	472,417.00	44,029.00	9.32%
01	6680	188,840.00	17,600.00	9.32%
01	6685	143,184.00	13,345.00	9.32%
01	6695	1,878,060.00	175,036.00	9.32%
01	7085	130,696.00	12,181.00	9.32%
01	7311	5,000.00	466.00	9.32%
01	7366	1,235,415.00	115,141.00	9.32%

01	7368	749,769.00	69,878.00	9.32%
01	7412	49,019.00	4,569.00	9.32%
01	7413	26,019.00	2,425.00	9.32%
01	7422	2,242,188.00	208,970.00	9.32%
01	7435	66,275.00	6,177.00	9.32%
01	7810	7,423,236.00	691,821.00	9.32%
01	9010	17,801,587.00	1,182,994.00	6.65%
12	5035	462,837.00	43,137.00	9.32%
12	5050	30,375,388.00	2,830,987.00	9.32%
12	5055	66,580.00	6,205.00	9.32%
12	5061	1,643,971.00	153,218.00	9.32%
12	5062	2,112,987.00	196,930.00	9.32%
12	5160	2,971,712.00	276,963.00	9.32%
12	6040	16,051,876.00	1,496,034.00	9.32%
12	6041	4,227,460.00	393,937.00	9.32%
12	6042	2,501,674.00	233,156.00	9.32%
12	6045	10,637.00	991.00	9.32%
12	6054	3,587,985.00	334,400.00	9.32%
12	6057	393,030.00	36,630.00	9.32%
12	6102	153,326.00	14,290.00	9.32%
12	6123	59,004.00	5,499.00	9.32%
12	6127	2,688,734.00	250,590.00	9.32%
12	6160	3,156,515.00	294,187.00	9.32%

Budget, July 1
2023-24 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	10,941,878.00		3,092,337.00	14,034,215.00
2. State Lottery Revenue	8560	838,031.00		330,763.00	1,168,794.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		11,779,909.00	0.00	3,423,100.00	15,203,009.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	92,135.00		498,030.00	590,165.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			4,000.00	4,000.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		92,135.00	0.00	502,030.00	594,165.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	11,687,774.00	0.00	2,921,070.00	14,608,844.00
D. COMMENTS:					
Printing of instructional materials for classroom.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2024-25 Budget (Form 01) (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 A, Line B5)		411,091.04	0.00%	411,103.04	0.00%	411,103.04
(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	127,976,115.00	5.05%	134,433,674.00	5.22%	141,450,799.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,343,536.00	2.93%	7,558,701.00	3.08%	7,791,509.00
4. Other Local Revenues	8600-8799	100,502,623.00	1.39%	101,903,769.00	1.47%	103,406,162.00
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	(11,552,493.00)	5.96%	(12,241,338.00)	-3.93%	(11,760,718.00)
6. Total (Sum lines A1 thru A5c)		224,269,781.00	3.29%	231,654,806.00	3.99%	240,887,752.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,716,773.00		40,740,239.00
b. Step & Column Adjustment				491,703.00		517,401.00
c. Cost-of-Living Adjustment				1,531,763.00		1,675,998.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,716,773.00	5.23%	40,740,239.00	5.38%	42,933,638.00
2. Classified Salaries						
a. Base Salaries				45,988,853.00		47,731,259.00
b. Step & Column Adjustment				398,470.00		414,153.00
c. Cost-of-Living Adjustment				1,343,936.00		1,466,554.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,988,853.00	3.79%	47,731,259.00	3.94%	49,611,966.00
3. Employee Benefits	3000-3999	42,828,626.00	3.01%	44,117,754.00	2.95%	45,419,005.00
4. Books and Supplies	4000-4999	16,813,003.00	-33.71%	11,144,928.00	10.97%	12,367,826.00
5. Services and Other Operating Expenditures	5000-5999	53,995,337.00	-20.44%	42,957,304.00	2.35%	43,966,856.00
6. Capital Outlay	6000-6999	16,760,768.00	-93.28%	1,126,051.00	0.00%	1,126,051.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,886,688.00	11.15%	41,000,366.00	12.06%	45,943,475.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,622,506.00)	-0.43%	(15,555,146.00)	-4.24%	(14,894,947.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	780,996.00	1.40%	791,899.00	8.89%	862,277.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		237,148,538.00	-9.74%	214,054,654.00	6.20%	227,336,147.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(12,878,757.00)		17,600,152.00		13,551,605.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		297,483,112.00		284,604,355.00		302,204,507.00
2. Ending Fund Balance (Sum lines C and D1)		284,604,355.00		302,204,507.00		315,756,112.00
3. Components of Ending Fund Balance						
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
d. Assigned	9780	87,790,809.00		79,964,489.00		68,398,360.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	196,743,546.00		222,170,018.00		247,287,752.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		284,604,355.00		302,204,507.00		315,756,112.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	196,743,546.00		222,170,018.00		247,287,752.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	24,834,116.00		24,834,116.00		24,834,116.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		221,577,662.00		247,004,134.00		272,121,868.00
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.						
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	2024-25 Budget (Form 01) (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 A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,999,192.00	2.93%	7,204,268.00	3.08%	7,426,160.00
2. Federal Revenues	8100-8299	21,656,522.00	-37.91%	13,445,843.00	-6.83%	12,527,108.00
3. Other State Revenues	8300-8599	24,645,936.00	2.93%	25,368,062.00	-14.20%	21,765,614.00
4. Other Local Revenues	8600-8799	64,470,808.00	-8.71%	58,855,983.00	4.58%	61,552,048.00
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	11,552,493.00	-3.15%	11,188,254.00	-4.58%	10,676,083.00
6. Total (Sum lines A1 thru A5c)		129,324,951.00	-10.26%	116,062,410.00	-1.82%	113,947,013.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,141,640.00		24,135,560.00
b. Step & Column Adjustment				293,899.00		306,522.00
c. Cost-of-Living Adjustment				700,021.00		1,008,409.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,141,640.00	4.29%	24,135,560.00	5.45%	25,450,491.00
2. Classified Salaries						
a. Base Salaries				25,587,572.00		25,798,858.00
b. Step & Column Adjustment				125,559.00		227,461.00
c. Cost-of-Living Adjustment				85,727.00		811,480.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,587,572.00	0.83%	25,798,858.00	4.03%	26,837,799.00
3. Employee Benefits	3000-3999	30,634,109.00	1.87%	31,207,976.00	3.04%	32,156,295.00
4. Books and Supplies	4000-4999	19,706,092.00	-28.26%	14,137,822.00	-2.43%	13,794,087.00
5. Services and Other Operating Expenditures	5000-5999	32,240,651.00	-26.06%	23,839,151.00	-63.88%	8,610,334.00
6. Capital Outlay	6000-6999	3,118,366.00	-96.49%	109,550.00	0.00%	109,550.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,987.00	0.00%	90,987.00	0.00%	90,987.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,647,502.00	-0.39%	9,609,598.00	-7.54%	8,884,740.00
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	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		145,147,654.00	-10.50%	129,910,237.00	-10.00%	116,915,018.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(15,822,703.00)		(13,847,827.00)		(2,968,005.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		97,072,405.00		81,249,702.00		67,401,875.00
2. Ending Fund Balance (Sum lines C and D1)		81,249,702.00		67,401,875.00		64,433,870.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	81,249,702.00		67,401,875.00		64,433,870.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		81,249,702.00		67,401,875.00		64,433,870.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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Description	Object Codes	2024-25 Budget (Form 01) (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 A, Line B5)		411,091.04	0.00%	411,103.04	0.00%	411,103.04
(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	134,975,307.00	4.94%	141,637,942.00	5.11%	148,876,959.00
2. Federal Revenues	8100-8299	21,656,522.00	-37.91%	13,445,843.00	-6.83%	12,527,108.00
3. Other State Revenues	8300-8599	31,989,472.00	2.93%	32,926,763.00	-10.23%	29,557,123.00
4. Other Local Revenues	8600-8799	164,973,431.00	-2.55%	160,759,752.00	2.61%	164,958,210.00
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%	(1,053,084.00)	3.00%	(1,084,635.00)
6. Total (Sum lines A1 thru A5c)		353,594,732.00	-1.66%	347,717,216.00	2.05%	354,834,765.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				61,858,413.00		64,875,799.00
b. Step & Column Adjustment				785,602.00		823,923.00
c. Cost-of-Living Adjustment				2,231,784.00		2,684,407.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,858,413.00	4.88%	64,875,799.00	5.41%	68,384,129.00
2. Classified Salaries						
a. Base Salaries				71,576,425.00		73,530,117.00
b. Step & Column Adjustment				524,029.00		641,614.00
c. Cost-of-Living Adjustment				1,429,663.00		2,278,034.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,576,425.00	2.73%	73,530,117.00	3.97%	76,449,765.00
3. Employee Benefits	3000-3999	73,462,735.00	2.54%	75,325,730.00	2.99%	77,575,300.00
4. Books and Supplies	4000-4999	36,519,095.00	-30.77%	25,282,750.00	3.48%	26,161,913.00
5. Services and Other Operating Expenditures	5000-5999	86,235,988.00	-22.54%	66,796,455.00	-21.29%	52,577,190.00
6. Capital Outlay	6000-6999	19,879,134.00	-93.78%	1,235,601.00	0.00%	1,235,601.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,977,675.00	11.12%	41,091,353.00	12.03%	46,034,462.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,975,004.00)	-0.49%	(5,945,548.00)	1.09%	(6,010,207.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,761,731.00	0.62%	1,772,634.00	3.97%	1,843,012.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		382,296,192.00	-10.03%	343,964,891.00	0.08%	344,251,165.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(28,701,460.00)		3,752,325.00		10,583,600.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		394,555,517.00		365,854,057.00		369,606,382.00
2. Ending Fund Balance (Sum lines C and D1)		365,854,057.00		369,606,382.00		380,189,982.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740	81,249,702.00		67,401,875.00		64,433,870.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	87,790,809.00		79,964,489.00		68,398,360.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	196,743,546.00		222,170,018.00		247,287,752.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		365,854,057.00		369,606,382.00		380,189,982.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	196,743,546.00		222,170,018.00		247,287,752.00
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	24,834,116.00		24,834,116.00		24,834,116.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		221,577,662.00		247,004,134.00		272,121,868.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		57.96%		71.81%		79.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
North Orange County SELPA (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)		56,287,697.00		56,287,697.00		56,287,697.00
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)		382,296,192.00		343,964,891.00		344,251,165.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		382,296,192.00		343,964,891.00		344,251,165.00
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)		382,296,192.00		343,964,891.00		344,251,165.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,645,923.84		6,879,297.82		6,885,023.30
f. Reserve Standard - By Amount (Refer to Form 01CS, 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)		7,645,923.84		6,879,297.82		6,885,023.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 10306 0000000
Form SIAA
F8B8ZD2GAZ(2024-25)

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				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(89,709.00)	0.00	(6,567,154.00)				
Other Sources/Uses Detail					0.00	1,872,707.00		
Fund Reconciliation							0.00	0.00
08 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							0.00	0.00
09 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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	89,709.00	0.00	6,567,154.00	0.00				
Other Sources/Uses Detail					891,972.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 10306 0000000
Form SIAA
F8B8ZD2GAZ(2024-25)

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				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,372,574.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,372,574.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 10306 0000000
Form SIAA
F8B8ZD2GAZ(2024-25)

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				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	89,709.00	(89,709.00)	6,567,154.00	(6,567,154.00)	3,245,281.00	3,245,281.00	0.00	0.00

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 10306 0000000
Form SIAB
F8B8ZD2GAZ(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(87,809.00)	0.00	(5,975,004.00)				
Other Sources/Uses Detail					0.00	1,761,731.00		
Fund Reconciliation								
08 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								
09 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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	87,809.00	0.00	5,975,004.00	0.00				
Other Sources/Uses Detail					780,996.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 10306 0000000
Form SIAB
F8B8ZD2GAZ(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 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								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,374,630.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 10306 0000000
Form SIAB
F8B8ZD2GAZ(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	87,809.00	(87,809.00)	5,975,004.00	(5,975,004.00)	3,136,361.00	3,136,361.00		