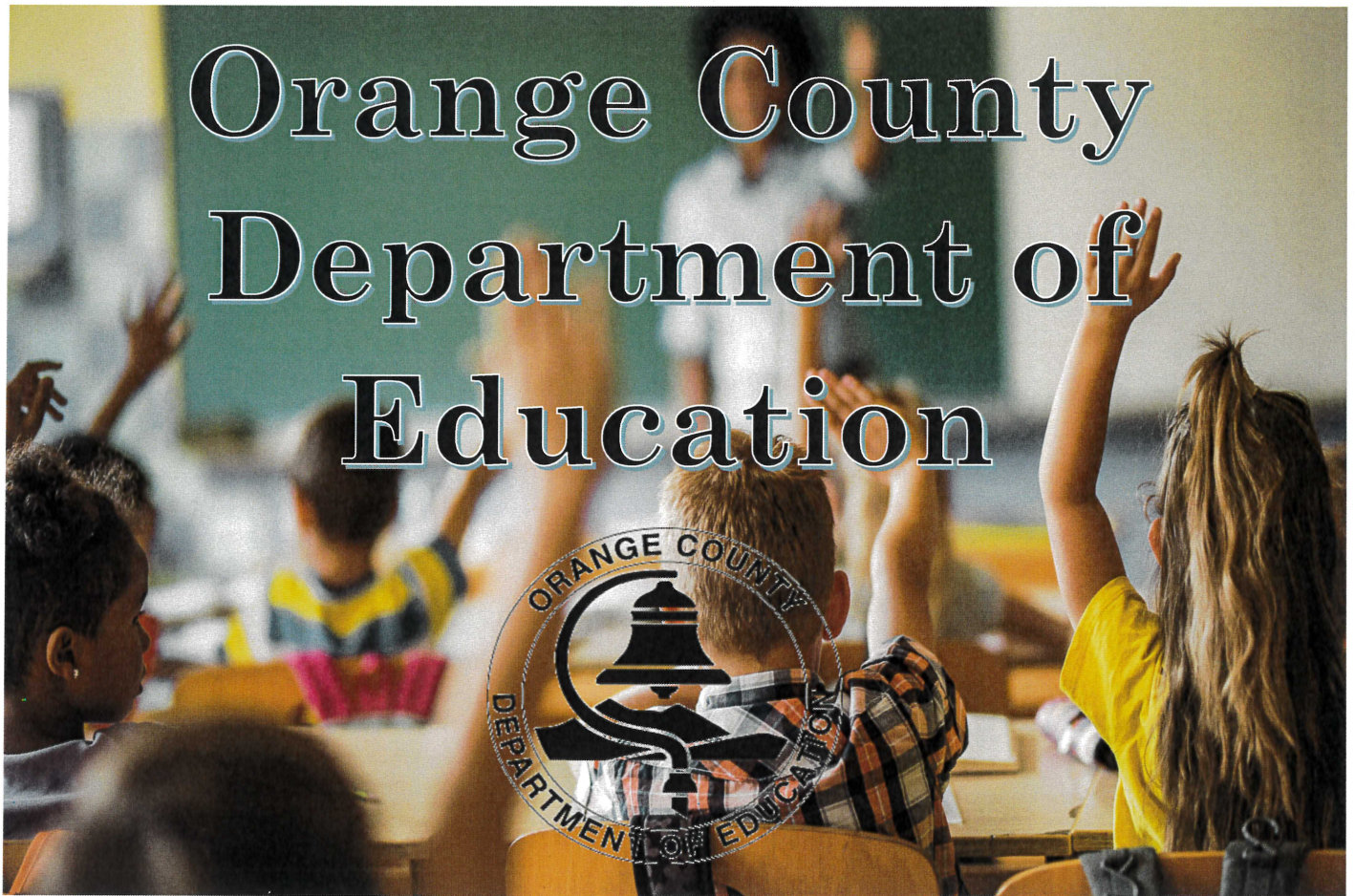


# Orange County Department of Education



## 2026-2027 Preliminary Budget

**Stefan Bean, Ed.D.**  
**County Superintendent of Schools**

### Orange County Board of Education

Jorge Valdes, Esq.	Trustee Area 1
Mari Barke	Trustee Area 2
Ken L. Williams, Jr., D.O.	Trustee Area 3
Tim Shaw	Trustee Area 4
Lisa Sparks, Ph.D.	Trustee Area 5

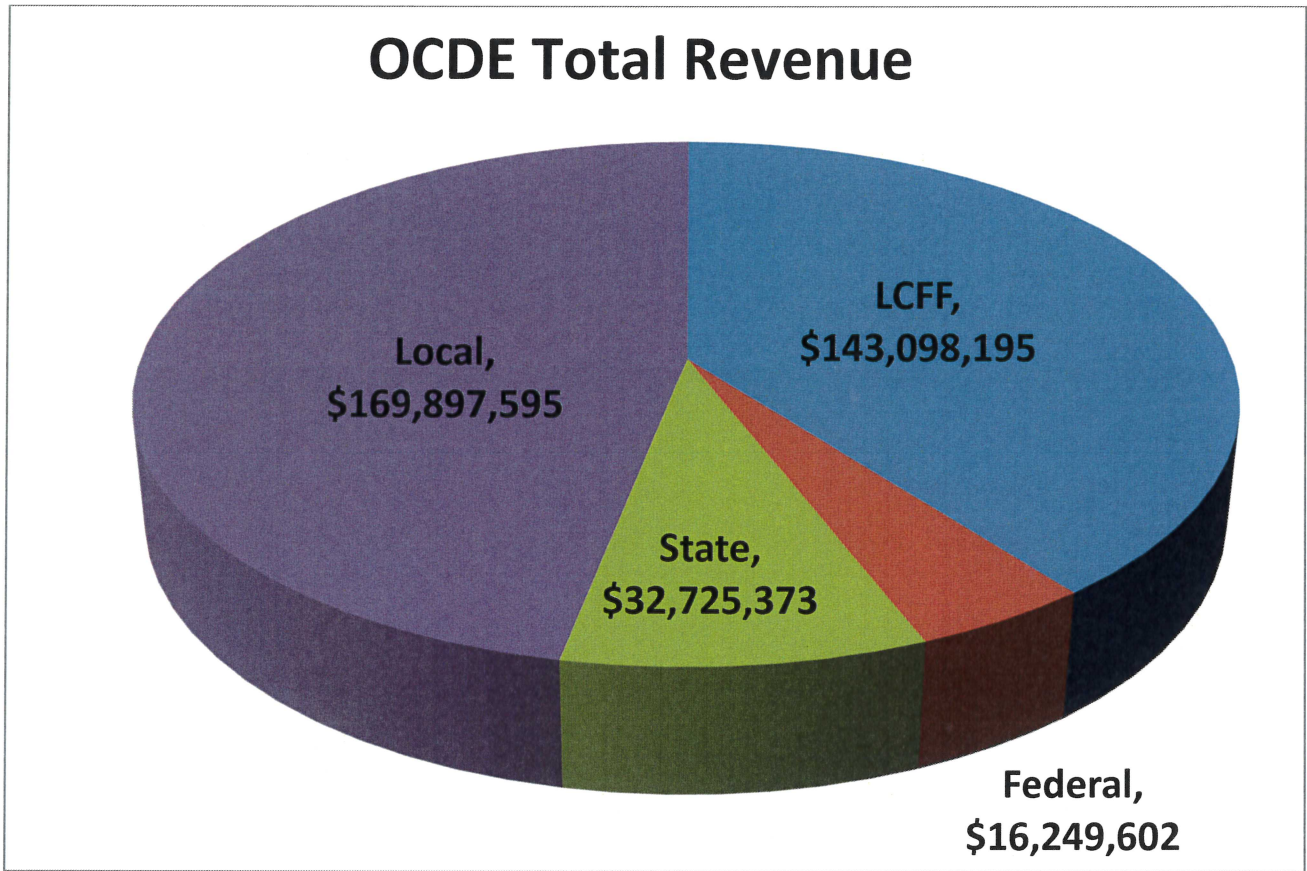
June 3, 2026

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 Revision Budget Proposal for 2026-2027 and provides estimates of actual revenue and expenditures for 2025-2026. The Preliminary Budget includes any new entitlements, grants and contracts received and is aligned with the Local Control Accountability Plan for 2026-2027, the Educator Effectiveness Grant approved on December 8, 2021, and the Transportation Plan updated in March 2026. The LCAP lays out the main objectives for meeting the learning requirements of high need students and identifies the expenditures required to meet the objectives.

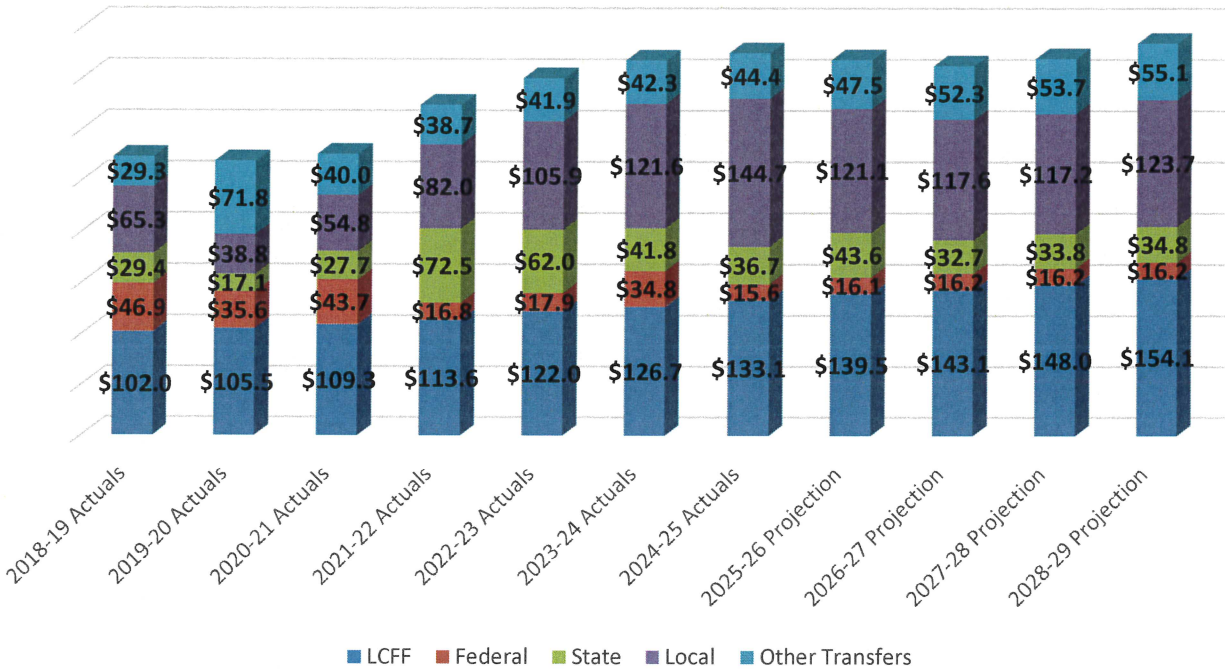
The 2026-2027 General Fund Budgeted Expenditures are \$387,183,651. After multiple years of declining enrollment and increasing local property taxes, the budget has reached a stage where we are considered to be funded at minimum state aid. This means that any increases in the LCFF calculation from COLAs may result in increasing funds to the Orange County Courts and not OCDE programs. For 2026-2027, only the Local Control Funding Formula (LCFF) and a few specific programs funded outside the LCFF will receive a statutory cost-of-living adjustment of 2.87%.

# REVENUE

The Total General Fund Revenue Projections are \$361,970,765



Revenue Trends  
(millions)



**Local Control Funding Formula (LCFF) is \$101,687,183**

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 28% of our total revenue. The LCFF formula for County Offices is separated into two major components.

**Projected Funding for 2026-2027 is \$44,795,140**

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 2026-2027 is \$6,401,615**

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 2026-2027 unduplicated rate is 87.94%.

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

**Projected funding for 2026-2027 is \$22,598,538**

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

Supplemental is 35% of Base grant

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

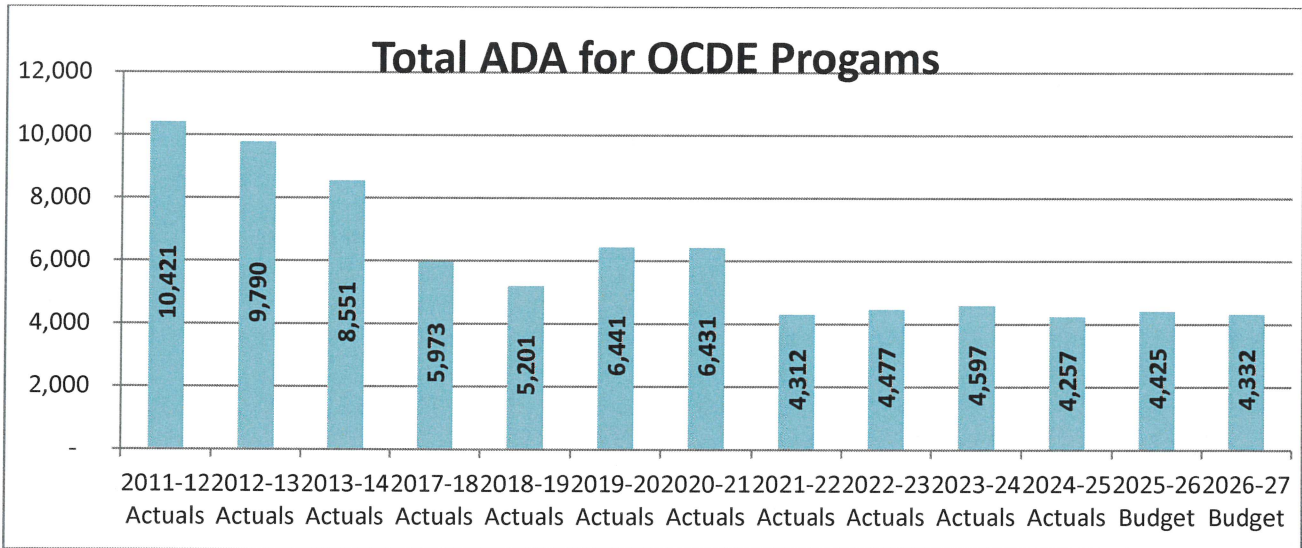
**Projected funding for 2026-27 is \$49,098,859**

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

Both County Offices of Education (COEs) and school districts will receive a 2.87% Statutory Cost of Living Adjustment (COLA) for LCFF in 2026-2027, 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 \$34.3 million dollars from our student programs to the Orange County Courts.

## Average Daily Attendance for OCDE Programs



## OCDE ADA by Program

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget
Juvenile Court Schools	460	401	475	475	267	321	257	238	195	185
Community Schools "C"	1,134	975	1,454	1,347	502	846	1,022	823	679	638
Community Schools Secondary 1st Semester	584	284	499	599	45	64	3	6	8	8
CHEP and PCHS	908	708	629	630	571	426	367	334	324	309
PCHS Secondary 1st Semester "A" & "B"	1,253	1,233	1,593	1,593	1,300	1,415	1,437	196	201	201
Expelled	133	136	179	175	51	50	48	35	29	25
County Community "A" & "B"	563	542	635	635	634	502	503	540	493	468
County Community "A" & "B" Secondary 1st Semester	426	358	406	406	465	409	507	1,655	2,058	2,058
College & Career Prep. Charter	142	179	199	199	147	107	109	115	117	119
<b>Total For ACCESS</b>	<b>5,603</b>	<b>4,815</b>	<b>6,069</b>	<b>6,059</b>	<b>3,982</b>	<b>4,140</b>	<b>4,253</b>	<b>3,942</b>	<b>4,104</b>	<b>4,011</b>
Change from Prior Year	(258)	(788)	1,254	(10)	(2,077)	158	113	(311)	162	(93)
<b>SIS Total</b>	<b>2,262</b>	<b>1,875</b>	<b>4,092</b>	<b>2,675</b>	<b>1,810</b>	<b>1,888</b>	<b>1,947</b>	<b>1,857</b>	<b>2,267</b>	<b>2,267</b>
<b>Total Program without SIS</b>	<b>3,341</b>	<b>2,940</b>	<b>1,977</b>	<b>3,384</b>	<b>2,172</b>	<b>2,252</b>	<b>2,306</b>	<b>2,085</b>	<b>1,837</b>	<b>1,744</b>
Special Schools	370	386	372	372	330	337	344	315	321	321
Change from Prior Year	(6)	16	(14)	-	(43)	7	7	(30)	6	-
<b>Total</b>	<b>5,973</b>	<b>5,201</b>	<b>6,441</b>	<b>6,431</b>	<b>4,312</b>	<b>4,477</b>	<b>4,597</b>	<b>4,257</b>	<b>4,425</b>	<b>4,332</b>
<b>Difference from prior year</b>	<b>(267)</b>	<b>(772)</b>	<b>1,241</b>	<b>(10)</b>	<b>(2,119)</b>	<b>165</b>	<b>120</b>	<b>(341)</b>	<b>169</b>	<b>(93)</b>

## 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 both 2022-2023 and 2023-2024, we recorded small increases in program ADA. However, in 2024-2025, we recorded a moderate decrease in ADA, primarily due to a decline in probation referred students. For 2025-2026, we are projecting a moderate increase in ADA, largely due to an increase in students attending the credit recovery program. For the budget year 2026-2027, we are projecting a small decrease in ADA, mostly due to a continued decline in juvenile court and probation referred students. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and remain in their district of residence. To adjust to the changing environment, we are developing new programs, strengthening partnerships with districts and court agencies, expanding our career technical programs, and providing innovative programs to better serve our students.

### **Revenue Outside of LCFF**

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

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

*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 expenditure.

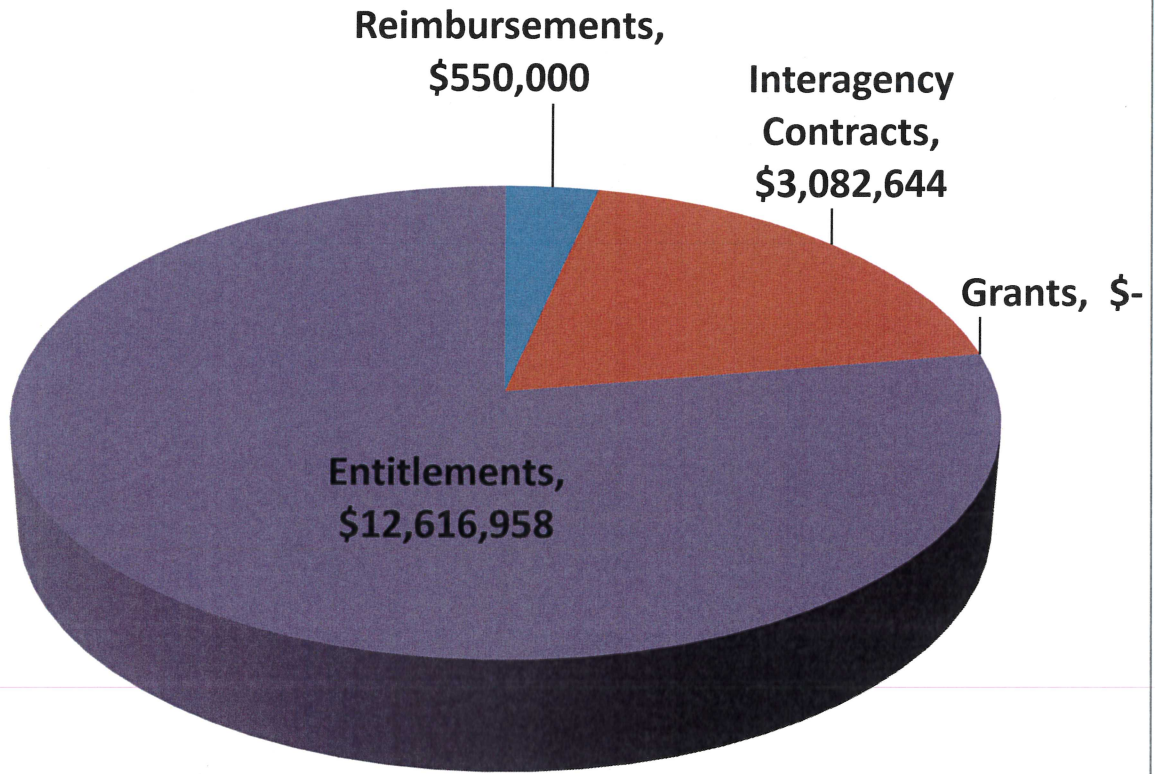
*Grants:* Are projects that OCDE has applied to funding agencies for, and could come from Federal, State, or Local agencies. These are normally competitive in nature and require specific expenditures as part of the grant.

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

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

*Total Federal Revenue is \$16,249,602*

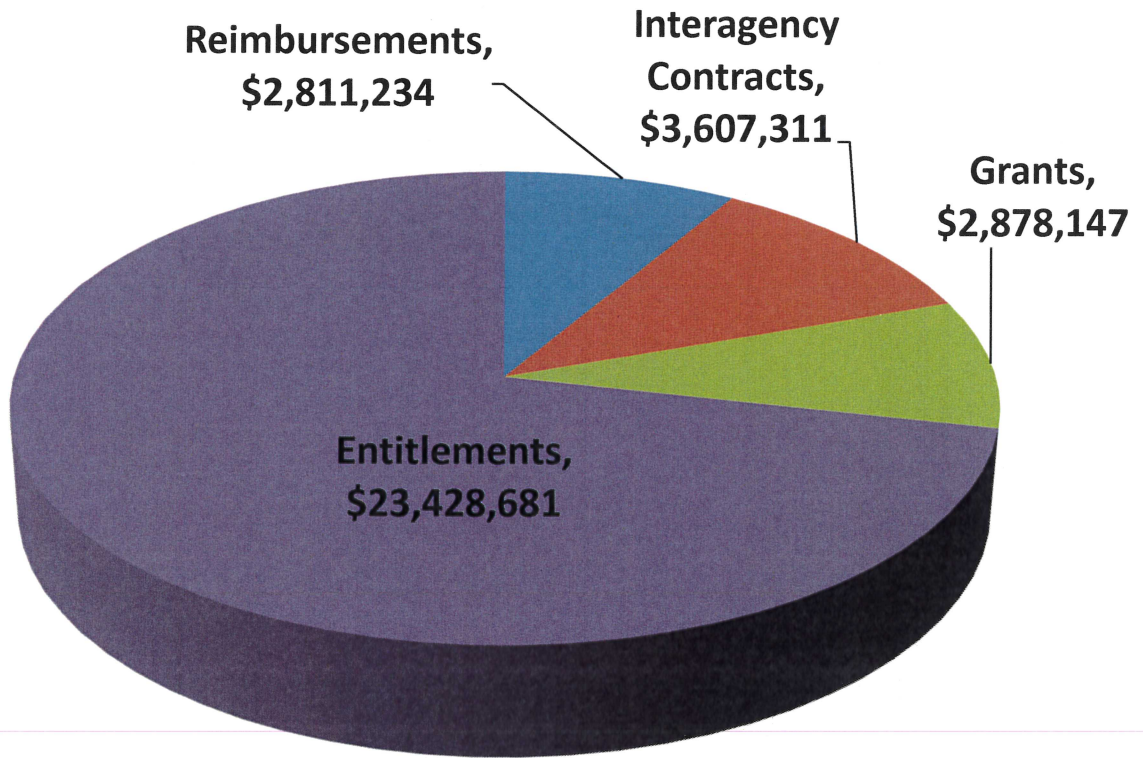
## Federal Revenue



<b>Federal Revenue</b>									
	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
<b>Entitlements</b>									
American Rescue Plan Homeless Children & Youth II (ARP)						17,277	42,933		
American Rescue Plan:Homeless I Program				192,315	298,765	461,596	400,244		
CARES Act Coronavirus Relief [CR LLM,GEERI,ESSERI]			7,728,039	1,851,306	-				
CARES Act Coronavirus Relief [GEER II]				819	282,522				
Comprehensive Schools Security			14,303	132,290	-	(333)			
CPIN EL Outreach	160,448								
CPIN Migrant Education	12,077								
CPIN Network	202,743								
Dual Language Learning Prof Develop	144,752	764,409	366,056						
Education Innovation & Research (EIR)			78,619	482,517	1,030,959	900,413	993,756	478,041	
Education of Homeless	276,173	241,491	252,269	276,240	265,458	354,042	304,059	303,087	300,000
Elementary & Secondary School Relief fund (ESSER II)				4,825,682	5,185,715	645,436			
Elementary & Secondary School Relief fund (ESSER III)				504	96,417	21,756,066	1,519,837	-	-
ESSA Sch Improvement	51,130	407,486	782,472	778,382	349,084	791,923	1,109,815	2,200,341	3,062,949
Expanded Learning	94,996	129,390	138,145	138,432	119,183	116,001	105,124	135,144	135,144
Inclusive Early Learning	29,906	720,239	-						
National Sch Lunch Prog (NSLP) COVID 19 .75 Cent Rate Increase			4,891	63,472	-				
National Sch Lunch Prog (NSLP) Equipment							83,438		
OC Threat Assessment				52,092	111,062	328,248	38,061	-	-
Perkins Innovation	-	259,219	85,836	56,453	47,428		-	-	-
Power of Discovery	52,500	66,918	80,082	72,700	52,818	26,472	77,735	80,500	80,500
Public Charter School Grant Program , State Wide								64,311	87,853
Technical Assistance for Charter Schools (STACS)									
QCC Equitable Learning		213,366							
QRIS Certification	305,052	771,600	618,736						
Quality Counts CA QRIS						555,677	1,394,114	945,422	726,983
Special Education	1,548,760	1,602,331	1,475,581	1,673,587	1,531,278	1,506,511	1,594,401	1,463,459	1,459,524
Stop School Violence							307,909	672,854	326,199
Title I	4,729,492	4,914,631	4,518,797	3,267,569	3,728,612	3,773,137	4,337,200	5,401,284	6,034,173
Title II	46,329	46,469	39,194	38,378	192,597	53,989	47,155	101,604	74,451
Title III	134,127	12,913	173,519	226,743	97,356	9,913	121,363	75,273	72,525
Title IV	427,257	217,650	162,199	-	299,575	292,645	230,669	234,925	256,657
Title IV Student Support Acad Enrichment		1,074,695							
Workforce Development					1,244,922	691,707	110,349	-	-
	<b>7,654,358</b>	<b>10,137,548</b>	<b>16,518,738</b>	<b>14,129,481</b>	<b>14,933,750</b>	<b>32,280,722</b>	<b>12,818,161</b>	<b>12,156,245</b>	<b>12,616,958</b>
<b>Reimbursements</b>									
Child Nutrition	329,611	206,951	175,172	311,180	410,966	544,643	535,186	550,000	550,000
MAA	36,620,011	22,537,612	24,751,406	39,179	-	-	-	-	-
Medi-Cal ACCESS	36,065	39,559	86,768						
Spec Schools Medi-Cal	625,145	273,186	519,873						
	<b>37,610,832</b>	<b>23,057,308</b>	<b>25,533,219</b>	<b>350,359</b>	<b>410,966</b>	<b>544,643</b>	<b>535,186</b>	<b>550,000</b>	<b>550,000</b>
<b>Grants</b>									
<b>Contracts</b>									
Interagency Contracts	116,673	1,078,643	1,607,909	2,320,431	2,549,166	1,975,133	2,210,624	3,385,510	3,082,644
	<b>45,381,863</b>	<b>34,273,498</b>	<b>43,659,866</b>	<b>16,800,271</b>	<b>17,893,882</b>	<b>34,800,498</b>	<b>15,563,970</b>	<b>16,091,755</b>	<b>16,249,602</b>
Change from Prior year	13,666,632	(11,108,365)	9,386,368	(26,859,595)	1,093,611	16,906,616	(19,236,528)	527,785	157,847
	51%	-24%	27%	-62%	7%	94%	-55%	3%	1%

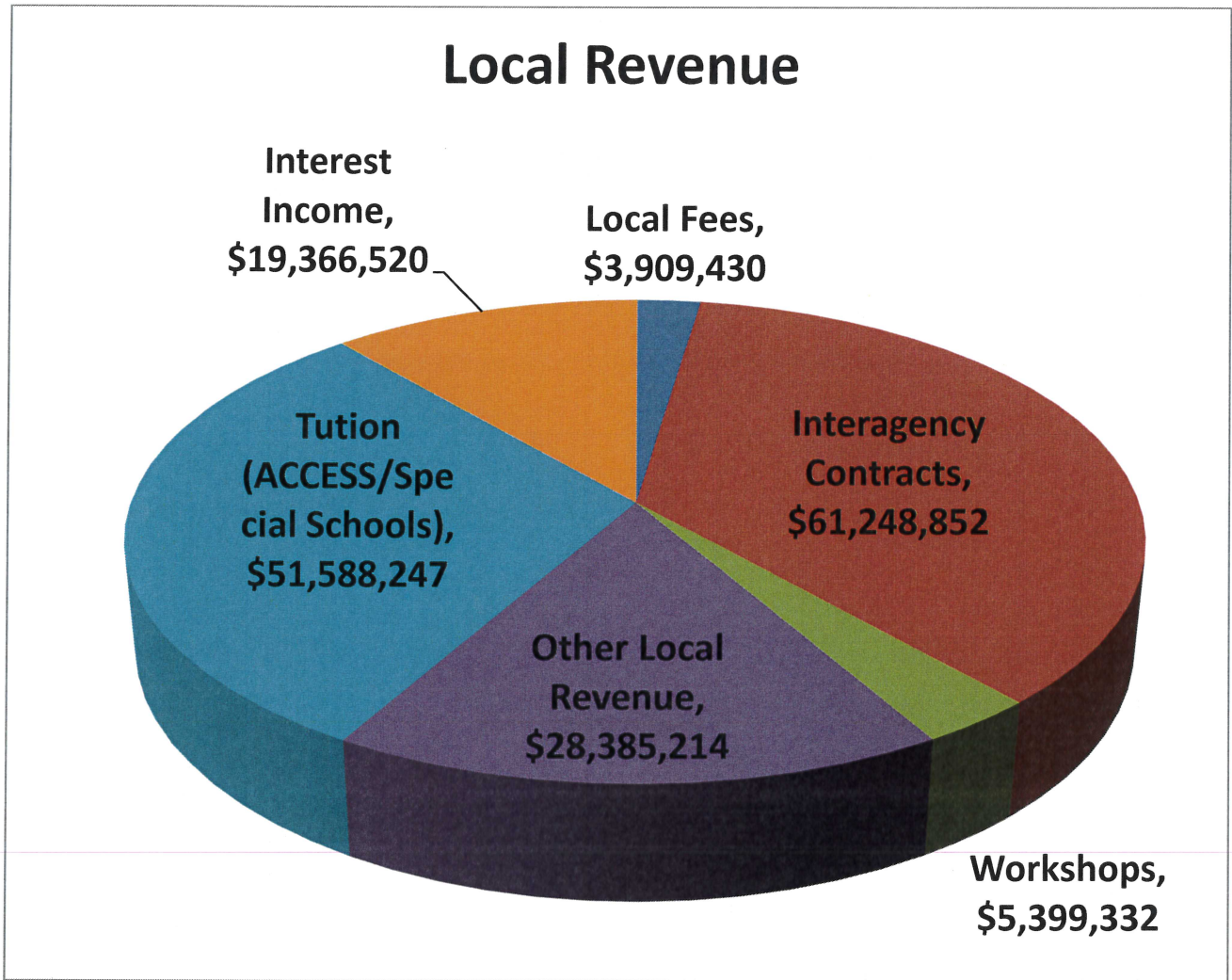
*Total State Revenue is \$32,725,373*

## State Revenue



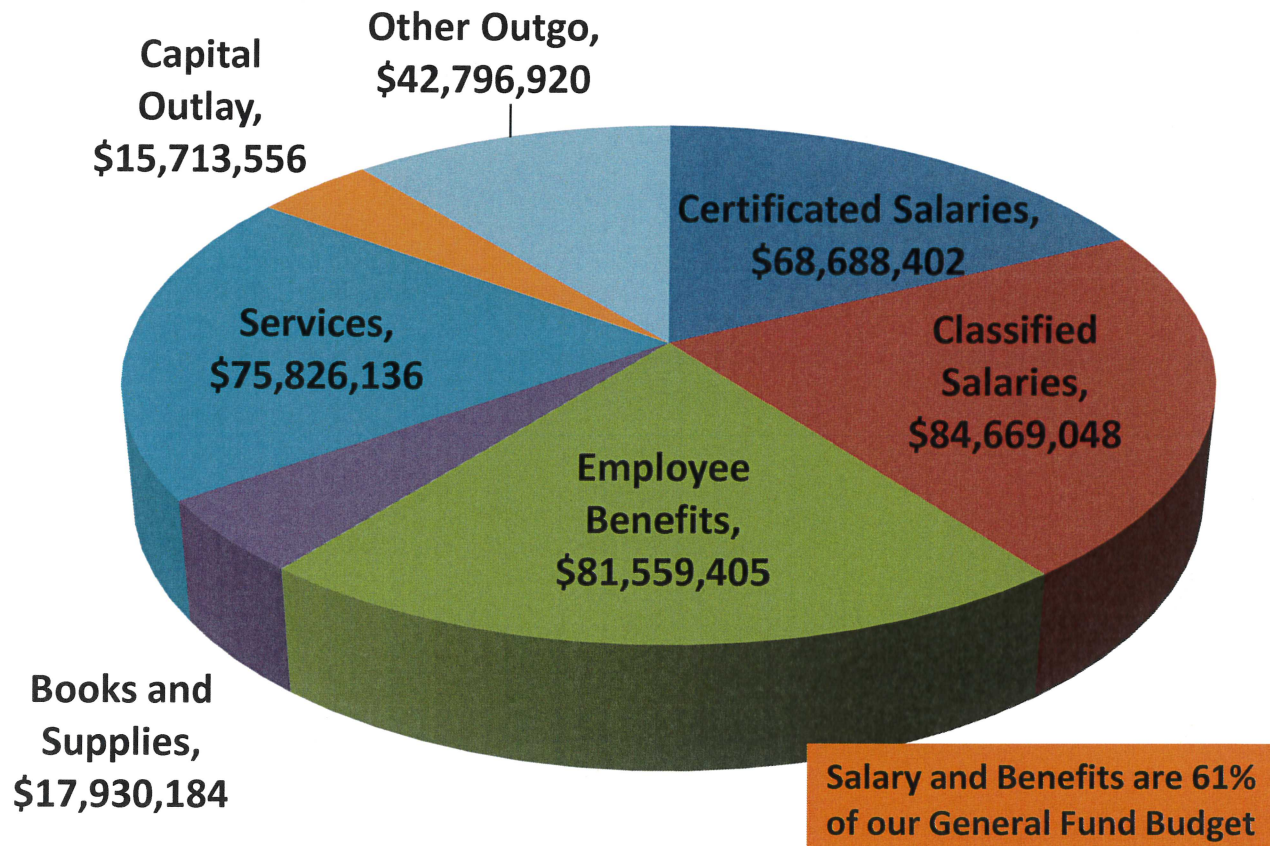
State Revenue									
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget
<b>Entitlements</b>									
Prior Year Apportionment	259,097	87,997		308,642	(7,459)	12,235	(4,558)		
ACCESS Mental Health	295,717	369,063	364,419	403,198	400,065	341,075	328,566	334,696	334,696
A-G Completion				539,526	179,842				
Arts & Music					1,392,762	1,293,846	-	-	-
Arts & Music Prop 28						390,778	420,096	432,605	432,605
Ca. Complete Count Census	-	300,770	-						
California Community School Program Planning					630,000	470,000	400,000	1,000,000	1,300,000
CALWorks	61,149	37,091		54,110	76,804	25,228	75,405	27,559	27,559
CARES Act		-	924,123						
CCI Cal. Career Innovations	28,833								
Classified School Employees	1,240,000	1,239,837	1,208,596	816,982	2,594,249	2,874,926	2,772,094	5,760,000	
Classified School Employees Prof Development	128,046		-						
COE Mitigating				17,361,600					
Commission on Teacher Credentialing	19,154	19,154	18,577	18,577	18,577	18,577	19,526	18,577	18,577
Countywide Foster Youth	896,628	867,812	1,223,903	1,044,041	1,659,692	2,149,181	1,451,587	1,481,293	1,481,293
COVID-19 Response Relief, Expanded Learning Opportunities (ELO)			4,181,342	493,305	-				
COVID-19 Response Relief, In-Person Instruction (IPA)			436,346	319,588	3,273	3,217,547	366,221	-	-
CPA California Partnership Academy	145,172	225,781	(4,799)						
Educator Effectiveness				2,077,625	519,407				
Educator Workforce Investment						471,999	1,344,683	683,318	-
Expanded Learning	169,204	121,789	135,271	128,534	168,403	444,016	95,955	125,145	125,658
Fairview Development Ctr	7,903	7,903	-						
Golden State Pathways							1,272,363	-	-
Health Framework	690,376	2,647,814	1,601,124						
IEEEP Inclusive Early Learning			178,810	188,805	200,803	553,694	383,434	471,478	537,799
Learning Communities for School Success				272,475	38,925	77,850			
Learning Recovery Emergency					5,386,603	5,419	-	301,154	598,790
Literacy Coach & Read Sp.					900,000				
Local Control Funding Formula (LCFF) Equity Multiplier						4,004,130	3,616,290	3,839,877	3,839,877
Lottery	1,136,466	954,121	1,922,190	1,717,729	630,712	1,442,479	1,284,667	1,105,271	1,195,847
Low Performance Students	89,909	91,911	-						
Mandated Costs	1,908,644	787,972	841,868	884,301	751,133	822,072	853,636	843,777	863,950
Model Curriculum				8,030	10,857,814	534,156			
MTSS	13,500,000		-	27,900,000	18,600,000			5,000,000	-
NOC Early Start	150,252		161,183	200,082	94,992	55,261	71,102	71,102	90,290
One-Time Special Education Dispute Resolution				85,094	(35,283)	(3,447)			
One-Time Special Education Learning Recovery				382,923	(175,981)				
Power of Discovery	54,603	26,619	32,010	34,319	24,426	26,306	34,126	34,500	34,500
Reversing Opioid Overdose						228,308	220,902	-	-
Safe Schools for All				400,000					
SB 117 COVID-19 Funding		118,367							
School communication Interoperability			4,124	157,732	-				
Special Ed Pass Through			13,979	13,979					
Special Schools Mental Health	24,398	24,686	24,375	24,785	26,671	31,118	26,204	26,693	26,693
STRS on Behalf	4,560,175	6,052,748	5,948,534	6,850,272	5,528,817	4,284,613	4,538,515	5,195,747	5,457,645
Student Support & Professional Development								1,333,166	-
Student Support & Enrichment Block Grant						4,747,020	3,826,398	3,716,610	3,716,610
ELO Program System of Support Expanded Learning							239,221	239,223	239,223
Tobacco Use Prevention	963,982	1,487,425	3,223,100	3,167,006	3,226,056	3,538,788	4,304,419	3,192,523	2,931,512
Unemployment Insurance	188,060	187,425	174,422	176,597	180,528	185,210	192,201	164,776	168,748
Various	9,286	6,201	8,167	91,293	20,527	7,222	131,823	9,345	6,809
<b>Total Entitlements</b>	<b>26,527,054</b>	<b>15,662,487</b>	<b>22,621,663</b>	<b>66,121,150</b>	<b>53,892,359</b>	<b>32,249,608</b>	<b>28,264,875</b>	<b>35,408,435</b>	<b>23,428,681</b>
<b>Reimbursements</b>									
	27,844	17,927	16,102	66,856	300,600	2,560,189	2,627,062	2,750,960	2,811,234
<b>Grants</b>									
Career Pathways	-								
CTE Incentive	2,481,202	1,402,817	399,405	1,260,761	1,543,621	1,568,603	2,664,922	1,879,217	2,878,147
<b>Total Grants</b>	<b>2,481,202</b>	<b>1,402,817</b>	<b>399,405</b>	<b>1,260,761</b>	<b>1,543,621</b>	<b>1,568,603</b>	<b>2,664,922</b>	<b>1,879,217</b>	<b>2,878,147</b>
<b>Contract</b>									
CalHope				64,773	-				
Direct Support Professional			146,326	722,236	765,688	813,900	826,260	805,156	805,156
Dual Language Learner				100,589					
Foster Youth Technical Assistance	407,245	-	-						
K-12 Pathway Coordinator			117,500	128,500	130,000	169,000	130,000	169,000	169,000
K-12 Strong Workforce			3,768,396	3,718,631	5,327,040	4,476,100	2,182,171	2,628,853	2,633,155
Reset Toolbox			89,195	1,167					
Social Emotional Learning Community of Practice			260,421	337,079					
Suicide Prevention			70,886						
	<b>407,245</b>	<b>-</b>	<b>4,452,724</b>	<b>5,072,976</b>	<b>6,222,729</b>	<b>5,459,000</b>	<b>3,138,431</b>	<b>3,603,009</b>	<b>3,607,311</b>
<b>Total State</b>	<b>29,443,345</b>	<b>17,083,230</b>	<b>27,489,894</b>	<b>72,521,743</b>	<b>61,959,308</b>	<b>41,837,400</b>	<b>36,695,291</b>	<b>43,641,621</b>	<b>32,725,373</b>
Change from Prior year	11,579,187	(12,360,115)	10,406,664	45,031,849	(10,562,434)	(20,121,908)	(5,142,109)	6,946,330	(10,916,248)
	65%	-42%	61%	164%	-15%	-32%	-12%	19%	-25%

*Total Local Revenue is \$169,897,595*



Local Revenue									
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget
<b>Local Revenue</b>									
Redevelopment	2,999,856	3,355,800	3,700,168	4,316,401	4,170,892	4,415,251	4,094,549	3,336,713	3,336,713
Sale of Publications	304,131	206,778	195,374	242,802	284,310	359,541	253,710	351,812	351,600
Food Sales	352,932	202,486	28,275	112,834	192,921	160,732	153,755	165,000	200,000
Leases and Rentals	4,776				1,783			5,000	5,000
Other Sales			(2,500)		1,067	9,628	9,671	16,117	16,117
<b>Total Local</b>	<b>3,661,695</b>	<b>3,765,064</b>	<b>3,921,317</b>	<b>4,672,037</b>	<b>4,650,973</b>	<b>4,945,152</b>	<b>4,511,685</b>	<b>3,874,642</b>	<b>3,909,430</b>
Interest	3,895,426	4,413,963	2,098,504	(4,633,858)	12,576,542	20,793,691	19,069,990	19,370,520	19,366,520
<b>Interagency Fees and Contracts</b>									
ACCESS Fees	298,197	391,560							
Audiologist SELPA	273,327	289,467	246,391	258,114	328,452	317,345	121,855	128,215	217,531
Bi-Tech Fees	3,117,013	3,049,022	3,147,934	3,130,000	3,664,375	4,077,050	4,385,750	4,402,400	4,496,400
CAL Works HVP Home Visits			204,524	148,671	153,130				
CALHOPE Various					602,727	691,251	759,122		
California Apprenticeship Initiative						202,572	491,245	947,611	961,559
CA Collaborative for Education Excellence (CCEE)								337,762	368,508
California Guidance Initiative								34,271	34,271
California Mathematics Science & Computer Scienc (Cal-MSCS) Professional							162,733	150,427	133,941
CCSPP Regional Tech Asst.					41,132	440,793	1,437,795	610,255	671,316
Comp Literacy School Development						653,830	276,074	284,308	196,698
Courier JPA	230,000	190,000	210,000	215,000	215,000	215,000	301,000	301,000	301,000
CTE Incentive	146,137				744,168				
Dept of Justice Tobacco	-	35,927	137,397	144,704	65,022	-	-	-	-
Education Services Income	1,404,732	1,078,382	668,507		176,650	172,750	208,500	176,500	153,500
Education Support Dependent									
Education Workforce Investment			66,110	53,558	249,658	160	3,150	10,689	-
Environmental Field	831,505	707,885	262,624		919,254	1,111,467	1,237,271	900,000	900,000
Fairview Development			102,550	81,493					
HCA After Hours Nurse			800,000	707,400	(314)				
Imaging Services	97,731	113,517	93,500	76,140	100,813	126,209	143,218	148,455	147,829
IMPACT	1,895,395	3,194,384	1,359,994	1,147,340	1,449,911	560,990	636,876	380,000	505,393
IT Services	145,715	193,578	366,856	391,280	388,870	374,775	431,400	299,600	299,600
Juvenile Justice Crime Prevention Act								104,314	120,686
K-12 Pathways		70,000							
K-12 School Based Mental Health			499,951	483,120	538,964	539,441	544,745	-	-
k-12 Strong Workforce	136,675	9,073,170							
Medical Administrative Activities (MAA)	52,499	65,428	77,155	88,013	161,645	65,067	59,952	88,952	72,761
Mental Health Services			1,125,000	1,500,000	2,033,993	1,466,810	263,677	1,579,920	350,000
NOC SELPA Itinerant Services	2,050,633	1,931,119	1,984,857	1,994,022	2,174,394	2,213,621	2,427,253	2,690,671	2,843,932
Nutrition Education	93,815	54,977	10,471						
Preschool Glad	87,952	39,329	18,548						
Project Glad	333,880	79,249			1,436		530,403	1,015,000	1,015,000
Project Sunshine					800,000	1,275,125	1,549,750	244,625	244,625
Safety of Students	831,078								
School Based Stress Mgt	155,001	155,000							
School Based Supplemental	242,553								
School Linked Partnerships & Capacity							23,033,583	3,020,787	135,112
SMARRTS	540,765	350,172	(0)						
Special Ed Infant	515,780	691,630	484,930	312,814	341,218	443,975	446,231	377,722	377,722
Special Ed JPA	45,442	44,732			39,698				
Special Schools Billing	25,825,162	27,038,796	26,282,904	27,497,810	28,604,380	29,942,215	32,716,107	35,639,920	43,125,881
Stuart Foundation	933	128,942							
Transportation	3,185,060	3,795,818	2,478,225	4,134,846	4,963,700	2,648,041	3,029,118	3,464,279	3,528,837
Violence Prevention	191,111	146,395	175,025	168,182	214,536				
Violence Prevention Admin	228,340	201,321	225,586	132,704	129,743				
Violence Prevention Evaluation	152,374	151,098	152,687	156,164	160,098				
VPE Health Care Agency	391,560	306,834	350,115	424,548	591,326				
VPE Restorative Practice	238,266	112,070	135,789	144,674	196,974				
VPE Threat Assessment	253,288	222,649	280,024	293,361					
Various	239,919	167,052	259,821	387,953	1,036,294	710,088	143,364	161,750	46,750
<b>Total Interagency</b>	<b>44,231,838</b>	<b>54,069,505</b>	<b>42,207,475</b>	<b>44,816,079</b>	<b>50,343,076</b>	<b>48,248,575</b>	<b>75,340,173</b>	<b>57,499,433</b>	<b>61,248,852</b>
Registrations for Workshops	4,469,921	3,598,823	2,225,592	4,221,829	5,035,032	7,092,682	6,253,690	4,601,602	5,399,332
Medical Administrative Activities (MAA)			255,723	28,114,493	22,882,330	17,550,783	21,296,174	23,142,059	17,705,503
Medi-Cal ACCESS				383,695	49,125	118,049	64,910	40,000	40,000
Spec Schools Medi-Cal				472,750	1,022,489	4,354,005	4,565,191	2,000,000	2,000,000
Other Local Revenue	5,076,162	4,909,035	4,137,398	3,989,899	9,388,378	18,617,255	12,073,699	10,545,823	8,639,711
<b>Total all 8600 Object Codes</b>	<b>61,335,042</b>	<b>70,756,390</b>	<b>54,846,009</b>	<b>82,036,926</b>	<b>105,947,945</b>	<b>121,720,192</b>	<b>143,175,513</b>	<b>121,074,079</b>	<b>118,309,348</b>
<b>Tuition</b>									
ACCESS	28,853,744	35,415,141	35,438,488	34,264,017	36,584,643	36,518,047	40,050,726	39,970,022	43,620,056
Charter School Admin Fee	399,597	467,811	654,152	811,850	1,008,079	1,314,839	1,495,497	1,774,105	2,043,665
Special Schools	3,914,894	3,954,877	3,901,627	3,580,407	4,272,227	4,842,700	4,341,494	4,913,850	4,800,993
Other	16,351	15,976	18,705	19,441	21,211	11,174	19,913	843,920	1,123,533
<b>Total all 8700 Object Codes</b>	<b>33,184,586</b>	<b>39,853,805</b>	<b>40,012,972</b>	<b>38,675,717</b>	<b>41,886,160</b>	<b>42,686,761</b>	<b>45,907,630</b>	<b>47,501,897</b>	<b>51,588,247</b>
<b>Total All Local Revenue</b>	<b>94,519,628</b>	<b>110,610,195</b>	<b>94,858,981</b>	<b>120,712,643</b>	<b>147,834,106</b>	<b>164,406,953</b>	<b>189,083,143</b>	<b>168,575,976</b>	<b>169,897,595</b>
Change from Prior year	6,255,235	16,090,567	(15,751,214)	25,853,662	27,121,463	16,572,847	24,676,190	(20,507,167)	1,321,619
	7%	17%	-14%	27%	22%	11%	15%	-11%	1%

# Expenditures



Salary and benefits are 61% of the general budget. OCDE has 1,535 employees, 1,279 regular employees and 256 short term and substitute positions.

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

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Certificated Salaries	48,838,222	50,198,007	51,554,629	55,824,774	59,512,561	62,989,910	68,688,402	72,559,860	76,502,678
Classified Salaries	55,819,243	57,829,647	63,031,112	66,004,042	71,152,478	77,939,006	84,669,048	88,158,422	92,022,885
Employee Benefits	52,919,852	56,005,568	58,606,044	61,185,506	65,887,876	73,105,459	81,559,405	85,814,702	87,729,847
<b>Total Salary and Benefits</b>	<b>157,577,317</b>	<b>164,033,222</b>	<b>173,191,785</b>	<b>183,014,322</b>	<b>196,552,915</b>	<b>214,034,375</b>	<b>234,916,855</b>	<b>246,532,984</b>	<b>256,255,410</b>
Total Regular Employees	1145	1160	1195	1221	1265	1282	1279		

AB1200 guidelines require us to project revenues 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 61% of our budget.

Salaries in 2026-2027 reflect the savings from retirements and reductions through attrition. Negotiations with all groups are either settled, or a tentative agreement has been reached. Accordingly, employee health and welfare benefits and salary increases are included for all staff. The State Teachers Retirement System (STRS) employer rate remained at 19.10% for 2026-2027. The Public Employees Retirement System (PERS) decreased the employer rate from 26.81% in 2025-2026 to 26.40% in 2026-2027. However, the PERS rates are projected to increase to 26.80% in 2027-2028 before decreasing to 25.90% in 2028-2029.

## 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.

<b>Certificated Positions</b>	
Teachers' Salaries	\$ 33,834,633
Pupil Support Salaries	5,720,267
Supervisors' and Administrators' Salaries	24,806,427
Other Certificated Salaries	4,327,075
Total Certificated Salaries	\$ 68,688,402
<b>Classified Positions</b>	
Instructional Salaries	\$ 16,657,522
Support Salaries	4,169,399
Supervisor's and Administrators' Salaries	41,925,335
Clerical, Technical, Office Salaries	20,017,239
Other Classified Salaries	1,899,553
Total Classified Salaries	\$ 84,669,048

## 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 under either STRS/PERS.

<b>Benefits</b>	
State Teachers' Retirement (STRS)	\$ 17,463,167
Public Employers' Retirement (PERS)	21,827,857
Medicare/PARS	2,358,753
Health & Welfare	33,406,716
Unemployment	74,045
Workers' Compensation	2,761,884
Other Benefits	3,666,983
Total Employee Benefits	\$ 81,559,405

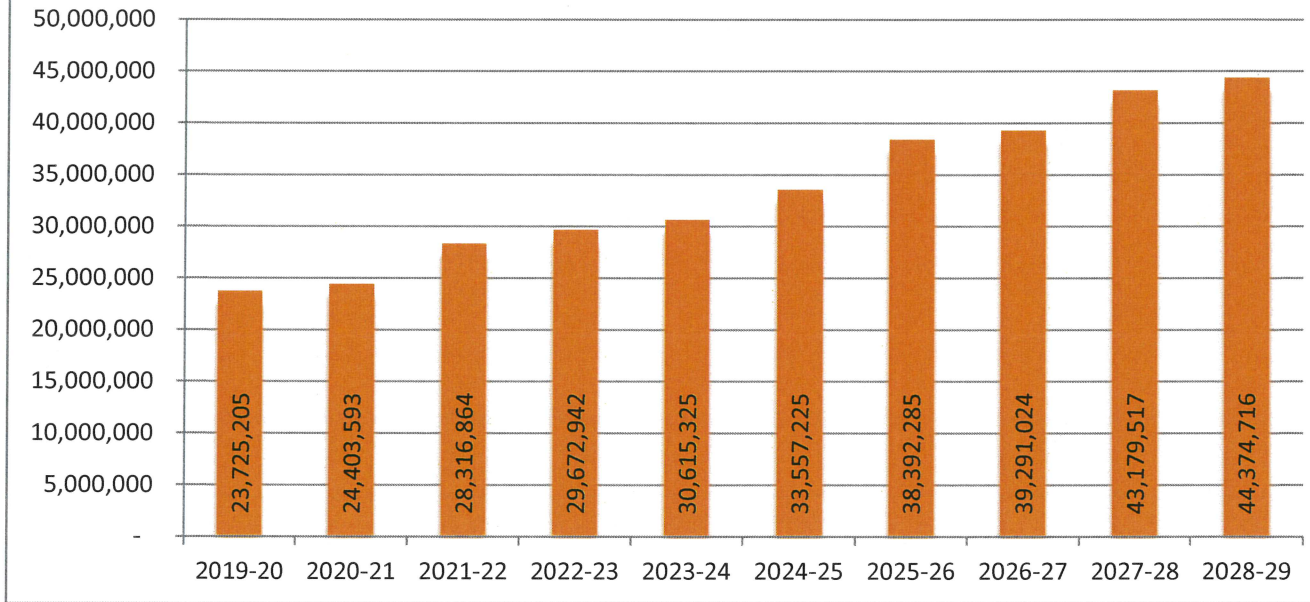
## **Salaries and Benefits Projection Summary**

**Salaries:** Negotiations have been settled or a tentative agreement has been reached with all groups.

**Medical Benefits:** We have completed negotiations or reached a tentative agreement for our health plans with all groups. For 2026-27, we anticipate the overall program costs will increase by approximately 8%. We continue to meet with our Health Benefits Review Committee regularly and analyze utilization of our plans. Last year, with the assistance of our broker, the committee went out to bid for comparable health plans and selected Self-Insured Schools of California (SISC). SISC is a joint powers authority (JPA) that offers a range of health plans, including PPO, HMO and Kaiser.

**Retirement Benefits:** STRS employer rate stayed at 19.10% for 2026-2027 and the PERS employer rate decreased from 26.81% to 26.40%.

## 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)

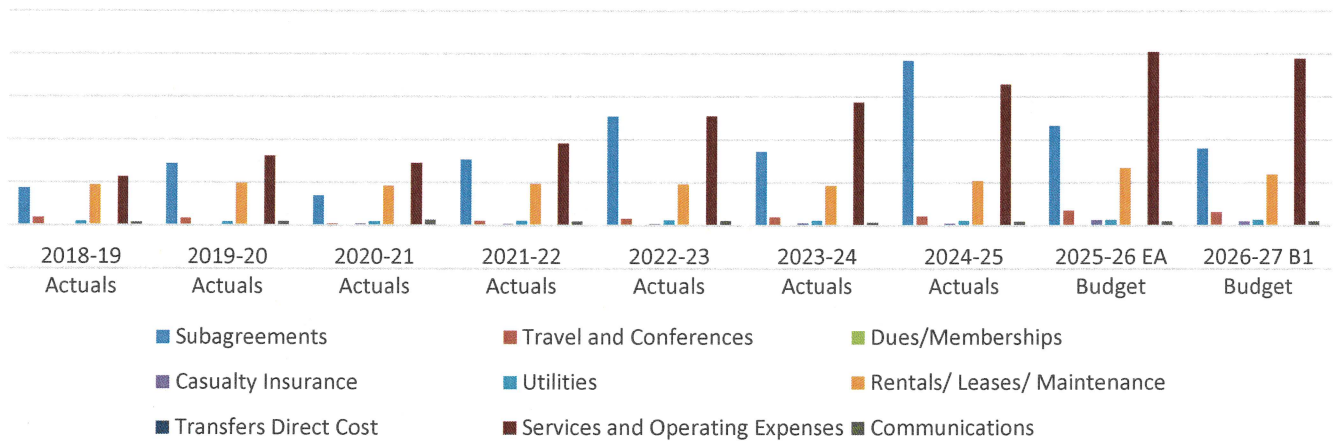
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Textbooks/Inst. Materia	192,688	404,745	303,759	1,147,860	321,043	190,112	170,822	173,239	175,704
General Supplies	6,175,296	6,196,696	7,691,718	11,912,006	19,188,946	15,162,058	15,756,052	14,976,633	15,181,625
Equipment	1,572,288	999,824	808,446	1,561,308	1,615,593	1,581,283	2,003,310	2,029,450	2,056,113
<b>Total</b>	<b>7,940,271</b>	<b>7,601,265</b>	<b>8,803,922</b>	<b>14,621,174</b>	<b>21,125,581</b>	<b>16,933,453</b>	<b>17,930,184</b>	<b>17,179,322</b>	<b>17,413,442</b>

Incorporated in the Materials and Supplies category is a holding account of \$2,005,221 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 maximize educational opportunities for our students. Additionally, we will continue to evaluate the technology needs of both students and staff.

Services and Operating Expenses



### Sub-Agreements: \$18,016,771

These are contracts with other agencies for services they provide on our behalf. Transportation services is \$7,690,066, Multi-Tier System of Support (MTSS) is \$5,450,000, School Linked Partnership is \$2,018,669, TUPE is \$1,012,979, K-12 Strong Workforce is \$951,689, and various programs is \$893,368.

### Travel and Conference: \$3,194,429

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 \$558,927 for 2026-2027. 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 \$1,338,271 for 2026-2027. Many of our programs require statewide collaboration, which usually include monthly meetings in Sacramento.

Object Code 5230 is for registrations for conferences and workshops. We continue to support staff development opportunities via virtual conferences when possible. We have budgeted \$1,297,231 for 2026-2027.

**Dues and Memberships: \$275,197**

- 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: \$1,130,000**

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

**Utilities: \$1,443,236**

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

**Rentals and Leases: \$11,933,348**

- The cost of leasing our school sites is budgeted at \$8,341,025. This category also includes equipment maintenance agreements for all of our sites.

**Transfers of Direct Costs: (\$180,464)**

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

**Professional Services: \$38,895,333**

- 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									
Programs	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 Budget	2026-27 Budget
Student Programs	4,519	26,837	24,200	96,132	9,638	-	223,000	220,000	215,000
General Administration	43,032	4,931	4,206	2,629	49,237	43,920	250,000	250,000	364,500
Project Glad					17,204	5,291	27,706	27,706	27,706
County Board	374,611	706,485	1,362,983	1,121,078	956,473	823,183	455,825	150,000	100,000
County Superintendent	287,149	843,753	1,060,353	207,143	49,946	44,483	29,910	55,000	55,000
OCERS/ Attorney Fees	74,316	4,594	59,331						
OCERS/UUAL	241,416								
County Committee				139,554	111,077	16,838			
County Board Contingency			350,000**	-	-	-	-	-	-
<b>Total</b>	<b>1,025,043</b>	<b>1,586,599</b>	<b>2,511,072</b>	<b>1,566,536</b>	<b>1,193,574</b>	<b>933,714</b>	<b>986,441</b>	<b>702,706</b>	<b>762,206</b>

**Communications: \$1,118,286**

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

## **Services and Operating Services Summary Projections**

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

Major Projects: We have budgeted for improvements at leased sites for our ACCESS program as we transition to larger sites that will allow for enhanced instructional opportunities such as career technical education classes, and maker-spaces for technology. 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. Additionally, we are evaluating software to improve system and data analytics for business and instructional programs.

## **Capital Outlay**

These are expenditures for land, building improvements, capitalized equipment (over \$5,000) or replacement equipment. We have budgeted \$1.6 million for new equipment in the 2026-2027 year.

### **Capital Outlay Summary Projections**

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

## **Other Outgo**

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

## **Interfund Transfers**

We are budgeting to transfer \$1,172,703 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%.

## **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 2026-2027 Preliminary Budget projects a deficit of \$25,212,886.

## Summary

Our 2026-2027 Preliminary Budget projections reflect a deficit (current year revenues versus current year expenditures) of \$25,212,886. Although a deficit is projected, on-going unrestricted expenditures are balanced to on-going unrestricted revenue. We do not have a structural deficit. Salary and benefit increases are included for all groups, and legislative changes in layoff timelines will require close monitoring of our budget needs moving forward.

We continue to evaluate our instructional needs, as we are required to demonstrate increased or improved services provided to our students that receive supplemental and concentration funding, which is allocated in our Local Control Accountability Plan (LCAP). We are cautious in planning on-going expenditures based on one-time funding, and we continue to closely monitor our enrollment trends and adjust staffing as needed. Most Orange County school districts are showing significant enrollment declines which will have an impact on our ability to gain new students. OCDE's philosophy is that ending fund balance reserves should only be spent on one-time expenditures since reserves are not an on-going source of funding. 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 2026-2027 ending fund balance is projected to be \$442,283,821**

### **\$72,936,755 is committed for specific program needs**

- \$16,618,391 is reserved for the various programs that are budgeting to spend the funding in the next year.
- \$14,427,741 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- \$12,599,332 is reserved for Lottery funds that have been reserved for contingencies.
- \$9,828,053 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- \$6,623,373 is reserved for District Differentiated Support.
- \$4,889,428 is reserved for Medi-Cal Administrative Activities (MAA).
- \$4,042,166 is reserved for the various workshops and trainings that will occur in the subsequent year.
- \$2,020,269 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- \$1,388,002 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.

### **\$105,050,458 is designated for carryover for specific programs**

- \$57,594,198 is restricted for Routine Maintenance and is required by state statute.
- \$9,937,054 is restricted for the LCFF Equity Multiplier.
- \$9,907,489 is restricted for Special Education Medi-Cal.
- \$9,730,788 is restricted for Redevelopment for facility or health and safety related items.
- \$3,504,887 is restricted income for various programs.
- \$3,275,395 is restricted for Lottery instructional materials.
- \$2,946,090 is School Linked Partnerships.
- \$2,789,015 is restricted for various Special Education programs.
- \$2,728,284 is restricted for Student Support & Enrichment.
- \$1,007,887 is restricted for one-time Learning Recovery Emergency.

- \$833,688 is restricted for one-time arts, music and instructional materials.
- \$795,683 is restricted for Project Sunshine.

**\$264,226,608 is designated for Reserve for Economic Uncertainties**

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

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

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

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

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

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

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

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

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

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

# Preliminary Budget Planning Factors for 2026-2027 and MYPs

Planning factors are based on the 2025-2026 Governor's Enacted Budget and the 2026-2027 Governor's May Revise Proposed Budget. In addition, various state agencies and educational sources are used and incorporate for the Budget and the multi-year projections. The information listed below is based on the 2025-2026 Governor's Enacted Budget and the 2026-27 Governor's May Revise.

Planning Factor	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Average Daily Attendance (ADA)</b>					
ADA funded at Annual Certification	408,977.05	405,737.18	405,662.52	405,606.52	405,562.52
Alt Ed JUV	237.95	195.00	185.00	176.00	167.00
Alt Ed Community	865.56	718.00	673.00	631.00	600.00
CountyWide ADA	406,286.30	402,225.01	402,187.68	402,159.68	402,137.68
<b>District Referred ADA funded at Annual (P-2)</b>	<b>2,690.75</b>	<b>3,512.17</b>	<b>3,474.84</b>	<b>3,446.84</b>	<b>3,424.84</b>
Alt Ed District Referred	2,245.89	3,074.09	3,035.00	3,005.00	2,983.00
Alt Ed CCPA	111.45	117.24	119.00	121.00	121.00
Special Schools	333.41	320.84	320.84	320.84	320.84
<b>Dept of Finance (DOF) Estimated Statutory COLA</b>	1.07%	2.30%	2.87%	3.30%	3.09%
<b>Augmentation</b>			1.44%	0.00%	0.00%
<b>Total COLA + Augmentation</b>			<b>4.31%</b>	<b>3.30%</b>	<b>3.09%</b>
<b>COLA Suspension</b>	0%	0%	0%	0%	0%
<b>Dept of Finance (DOF) Statutory COLA</b>	1.07%	2.30%	2.87%	3.30%	3.09%
<b>Planning COLA</b>	1.07%	2.30%	2.87%	3.30%	3.09%
<b>Statutory COLA on Special Education AB602 Funding</b>	1.07%	2.30%	2.87%	3.30%	3.09%
<b>Lottery – Unrestricted per ADA</b>	\$195	\$190	\$190	\$190	\$190
<b>Lottery – Prop. 20 per ADA</b>	\$88	\$82	\$82	\$82	\$82
<b>Mandated Block Grant for Districts</b>					
K-8 per ADA	\$38.21	\$39.09	\$40.41	\$41.74	\$43.03
Grade 9-12 per ADA	\$73.62	\$76.48	\$79.27	\$81.89	\$84.42
<b>Other Restricted Funding</b>	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
<b>Routine Restricted Maintenance Account</b> <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	3%	3%	3%	3%	3%
<b>One-Time Entitlements:</b>					
In Person Instruction AB86, 9-30-2024	366,221	-	-	-	-
Expanded Learning Opportunities (ELO), 9-30-2024	151,957	-	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER) III, 9-30-2024	1,519,837	-	-	-	-
SELPA Special Education to Districts, 6-30-2023	-	-	-	-	-
ARP:homeless I & II Program, 6-30-2024	443,177	-	-	-	-
NSLP Emergency Cost Reimbursement	-	-	-	-	-
Workforce Development	110,349	-	-	-	-
<b>Salaries</b>					
<b>Certificated - OCSEA</b>	1% on-schedule + 1% 1-time salary increase	Year 1 of 2: 2% on-schedule salary increase + Increase for Adj: Range I 10%, Range II 4%, Range III, IV, V 3%	Year 2 of 2: enacted Statutory Cola on-schedule salary increase	Pending negotiations	Pending negotiations
<b>Classified - CSEA</b>	2% on-schedule salary increase	2% on-schedule salary increase	TA	Pending negotiations	Pending negotiations
<b>Supervisory/Confidential</b>	2% on-schedule salary increase	2% on-schedule salary increase	TA	Pending negotiations	Pending negotiations
<b>Management</b>	2% on-schedule salary increase	2% on-schedule salary increase	TA	Pending negotiations	Pending negotiations
<b>Step &amp; Column-Certificated</b>	1.82%	1.16%	1.89%	1.89%	1.89%
<b>Step &amp; Column-Classified</b>	1.0%	1.0%	1.0%	1.0%	1.0%
<b>Employee Medical Benefits [all employees]</b>	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department for CSEA, Supervisory, & Note: Cap was raised accordingly; OCSEA pending negotiations.	n/a	n/a	n/a
<b>STRS Employer Rates (Approximate)</b>	19.10%	19.10%	19.10%	19.10%	19.10%
<b>PERS Employer Rates (Approximate)</b>	27.05%	26.81%	26.40%	26.80%	25.90%
<b>Medicare Rates</b>	1.45%	1.45%	1.45%	1.45%	1.45%
<b>Unemployment Insurance Rates</b>	0.05%	0.05%	0.05%	0.05%	0.05%
<b>Workers Comp Rates</b>	2.00%	1.864%	1.860%	1.860%	1.860%
<b>Books &amp; Supplies</b>	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site
<b>Other Operating Expenditures</b>	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site
<b>Capital Outlay</b>	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site
<b>Other Information:</b>					
<b>Unduplicated pupil Count (LCFF)</b>	87.71%	87.94%	86.46%	85.96%	85.96%

**ORANGE COUNTY DEPARTMENT OF EDUCATION**  
**2026-2027 Adopted Budget**  
**June 3, 2026**

**REVENUES**

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$3,632,607 due to the following:</p> <ul style="list-style-type: none"> <li>• \$5,356,121 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.</li> <li>• \$3,141,266 increase for statutory cost of living adjustment of 4.31% applied to the Local Control Funding Formula (LCFF) model.</li> <li>• \$1,399,289 increase for various other components of the Local Control Funding Formula (LCFF)</li> <li>• (\$4,313,015) 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)</li> <li>• (\$1,951,054) decrease due to a projected decrease of Average Daily Attendance (ADA) for Alternative Education</li> </ul> <p><i>No change in Local Control Funding Formula (LCFF). We will continue to maintain the Minimum State Aid Guarantee status, and we will not receive additional funds for ADA growth or Cost of Living Increases.</i></p>
(2) Federal Revenue	<p>Increased by a net of \$157,847 due to the following:</p> <ul style="list-style-type: none"> <li>• \$623,889 increase in funding for Title I which is deferred revenue from the prior year</li> <li>• \$141,238 increase in Workforce Development Service</li> <li>• (\$607,280) decrease for changes in various categorical programs</li> </ul>
(3) Other State Revenue	<p>Decreased by a net of (\$10,916,248) due to the following:</p> <ul style="list-style-type: none"> <li>• \$1,176,920 increase in various state programs</li> <li>• (\$5,760,000) decrease in Classified School Employee Grant</li> <li>• (\$5,000,000) decrease in Multi-Tiered System of Support</li> <li>• (\$1,333,168) decrease in Student Support &amp; Professional Development Grant</li> </ul>
(4) Other Local Revenue	<p>Increased by a net of \$1,321,619 due to the following:</p> <ul style="list-style-type: none"> <li>• \$7,480,961 increase in fees for Special Schools due to increase in the average student enrollment</li> <li>• (\$5,469,653) decrease in local revenue for Medical Administrative Activities (MAA) program which is mostly pass thru to districts</li> <li>• (\$689,689) decrease in various local fees</li> </ul>

**ORANGE COUNTY DEPARTMENT OF EDUCATION**  
**2026-2027 Adopted Budget**  
**June 3, 2026**

<b>EXPENDITURES</b>	
(5) Certificated Salaries	<p>Increased by a net of \$5,698,492 due to the following:</p> <ul style="list-style-type: none"> <li>• \$1,803,840 increase for projected salary settlement for Certificated and Certificated Management</li> <li>• \$1,738,077 increase for vacant and new certificated positions that are projected to be filled this year</li> <li>• \$1,299,653 increase for positions budgeted for the whole year that were only filled for a portion of 2025-2026</li> <li>• \$798,836 increase for cost of step and column changes</li> <li>• \$58,086 increase for extra duty and substitutes for various programs</li> <li>• Negotiations for Certificated were completed in 2025-2026 for a two-year agreement of which for 2026-2027 would settle for the approved statutory cola.</li> <li>• For Certificated and Certificated Management, the projected statutory cola was included.</li> </ul>
(6) Classified Salaries	<p>Increased by a net of \$6,730,042 due to the following:</p> <ul style="list-style-type: none"> <li>• \$3,227,488 increase positions budgeted for the whole year that were only filled for a portion of 2025-2026</li> <li>• \$2,175,902 increase for projected salary settlement for Classified and Classified Management</li> <li>• \$546,765 increase for vacant and new classified positions that are projected to be filled this year</li> <li>• \$437,607 increase for cost of step increases</li> <li>• \$342,280 increase for short term, extra duty and substitutes for various programs</li> <li>• For Classified, Supervisory, and Classified Management staff the projected statutory cola was included.</li> </ul>
(7) Employee Benefits	<p>Increased by a net of \$8,453,946 due to the following:</p> <ul style="list-style-type: none"> <li>• \$4,785,630 increase for benefits for vacant and new positions</li> <li>• \$3,630,730 increase for projected statutory and medical benefits for settlement</li> <li>• \$308,794 increase for statutory benefits for cost of step and column changes</li> <li>• (\$271,208) decrease in benefits for CalSTRS and PERS due to employer rate increase</li> <li>• This budget includes an increase for health and welfare benefits.</li> </ul>
(8) Books and Supplies	<p>Increased by a net of \$996,731 due to the following:</p> <ul style="list-style-type: none"> <li>• \$2,003,645 increase for holding accounts for various programs awaiting program guidelines</li> <li>• \$422,027 increase in equipment for various programs</li> <li>• (\$1,409,651) decrease in instructional materials and supplies for various programs</li> <li>• (\$19,290) decrease in textbooks and other books for various programs</li> </ul>

**ORANGE COUNTY DEPARTMENT OF EDUCATION**  
**2026-2027 Adopted Budget**  
**June 3, 2026**

(9) Services, Other Operating Expenses	Decreased by a net of (\$9,090,925) due to the following: <ul style="list-style-type: none"> <li>• (\$5,353,713) decrease in pass through sub-agreements for categorical programs</li> <li>• (\$2,173,094) decrease for various miscellaneous operating expenses for various programs</li> <li>• (\$1,564,118) decrease in contracts for various programs</li> </ul>
(10) Capital Outlay	Increased by a net of \$12,989,880 due to the following: <ul style="list-style-type: none"> <li>• \$13,438,445 increase in improvement of sites and buildings for Rancho Sonado rebuilt</li> <li>• \$51,435 increase in new and replacement equipment for various programs</li> <li>• (\$500,000) decrease in improvement of sites and buildings for Facilities for various central office sites</li> </ul>
(11) Other Outgo	Increased by a net of \$124,957 due to the following: <ul style="list-style-type: none"> <li>• \$5,356,121 increase for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources]</li> <li>• (\$5,030,933) decrease in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts]</li> <li>• (\$200,231) decrease in contribution to NOC SELPA to cover the cost of the School Services Consultant</li> </ul>
(12) Indirect Costs	Decreased by a net of (\$1,019,052) due to the following: <ul style="list-style-type: none"> <li>• Due to a decrease in expenditures in all funds</li> </ul>
(13) Other Financing Sources	Decreased by a net of (\$16,721,674) due to the following: <ul style="list-style-type: none"> <li>• (\$16,500,000) decrease for one-time contribution to Fund 17 to fund GASB 45 retiree medical plan</li> <li>• (\$180,650) decrease for one-time contribution to fund 35 for prior year project [required per OPSC]</li> <li>• (\$41,024) decrease in contribution to the Child Development Fund due to the changes in funding</li> </ul>
(14) Ending Balance	The total projected General ending fund balance is \$442,283,821 \$264,226,608 designated as the Reserve for Economic Uncertainties. <ul style="list-style-type: none"> <li>• \$105,050,458 designated as Legally Restricted for programs</li> <li>• \$72,936,755 designated for programs and grants</li> <li>• \$70,000 is designated for the district revolving fund</li> </ul>
(15) Designated for Economic Uncertainties	The unrestricted amount designated for economic uncertainties in the General Fund is \$264,226,608

Orange County Department of Education  
2026-2027 Adopted Budget (AB) -vs- 2025-2026 Estimated Actuals Budget (EA)

5/21/2026 <u>Revenue</u>	2025-26		2026-27		Variance		
	Estimated Actuals Budget (EA)		Adopted Budget (AB)		2026-2027 AB -vs- 2025-2026 EA		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Total
LCFF/Revenue Limit	132,190,930	7,274,658	137,228,208	5,869,987	5,037,278	(1,404,671)	3,632,607
Federal	-	16,091,755	-	16,249,602	-	157,847	157,847
Other State	10,066,787	33,574,834	4,454,476	28,270,897	(5,612,311)	(5,303,937)	(10,916,248)
Local Revenue	104,881,815	63,694,161	105,109,576	64,788,019	227,761	1,093,858	1,321,619
<b>Total Revenue</b>	<b>247,139,532</b>	<b>120,635,408</b>	<b>246,792,260</b>	<b>115,178,505</b>	<b>(347,272)</b>	<b>(5,456,903)</b>	<b>(5,804,175)</b>
<b>Expenditures</b>							
Certificated	37,298,759	25,691,151	41,556,458	27,131,944	4,257,699	1,440,793	5,698,492
Classified	49,196,426	28,742,580	53,677,318	30,991,730	4,480,892	2,249,150	6,730,042
Benefits	39,927,823	33,177,636	45,101,209	36,458,196	5,173,386	3,280,560	8,453,946
Books and Supplies	11,730,415	5,203,038	12,456,862	5,473,322	726,447	270,284	996,731
Services	43,977,604	40,939,457	47,788,360	28,037,776	3,810,756	(12,901,681)	(9,090,925)
Capital Outlay	2,286,365	437,311	15,563,556	150,000	13,277,191	(287,311)	12,989,880
Other Outgo	51,683,011	200,231	52,008,199	-	325,188	(200,231)	124,957
Transfers of Indirect	(20,404,041)	10,173,710	(19,418,424)	10,207,145	985,617	33,435	1,019,052
<b>Total Expenditures</b>	<b>215,696,362</b>	<b>144,565,114</b>	<b>248,733,538</b>	<b>138,450,113</b>	<b>33,037,176</b>	<b>(6,115,001)</b>	<b>26,922,175</b>
<b>Excess/Deficiency</b>	<b>31,443,170</b>	<b>(23,929,706)</b>	<b>(1,941,278)</b>	<b>(23,271,608)</b>	<b>(33,384,448)</b>	<b>658,098</b>	<b>(32,726,350)</b>
Transfers In	-	-	-	-	-	-	-
Transfers Out	(17,894,377)	-	(1,172,703)	-	16,721,674	-	16,721,674
Other Sources	-	-	-	-	-	-	-
Contributions	(12,863,155)	12,863,155	(13,223,874)	13,223,874	(360,719)	360,719	-
<b>All Other Sources</b>	<b>(30,757,532)</b>	<b>12,863,155</b>	<b>(14,396,577)</b>	<b>13,223,874</b>	<b>16,360,955</b>	<b>360,719</b>	<b>16,721,674</b>
<b>Net Increase or Decrease in Fund</b>	<b>685,638</b>	<b>(11,066,551)</b>	<b>(16,337,855)</b>	<b>(10,047,734)</b>	<b>(17,023,493)</b>	<b>1,018,817</b>	<b>(16,004,676)</b>
Beginning Balance	352,885,580	126,164,743	353,571,218	115,098,192	685,638	(11,066,551)	(10,380,913)
Audit Adjustment	-	-	-	-	-	-	-
<b>Ending Balance</b>	<b>353,571,218</b>	<b>115,098,192</b>	<b>337,233,363</b>	<b>105,050,458</b>	<b>(16,337,855)</b>	<b>(10,047,734)</b>	<b>(26,385,589)</b>

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	132,190,930.00	7,274,658.00	139,465,588.00	137,228,208.00	5,869,987.00	143,098,195.00	2.6%
2) Federal Revenue		8100-8299	0.00	16,091,755.00	16,091,755.00	0.00	16,249,602.00	16,249,602.00	1.0%
3) Other State Revenue		8300-8599	10,066,787.00	33,574,834.00	43,641,621.00	4,454,476.00	28,270,897.00	32,725,373.00	-25.0%
4) Other Local Revenue		8600-8799	104,881,815.00	63,694,161.00	168,575,976.00	105,109,576.00	64,788,019.00	169,897,595.00	0.8%
5) TOTAL, REVENUES			247,139,532.00	120,635,408.00	367,774,940.00	246,792,260.00	115,178,505.00	361,970,765.00	-1.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	37,298,759.00	25,691,151.00	62,989,910.00	41,556,458.00	27,131,944.00	68,688,402.00	9.0%
2) Classified Salaries		2000-2999	49,196,426.00	28,742,580.00	77,939,006.00	53,677,318.00	30,991,730.00	84,669,048.00	8.6%
3) Employee Benefits		3000-3999	39,927,823.00	33,177,636.00	73,105,459.00	45,101,209.00	36,458,196.00	81,559,405.00	11.6%
4) Books and Supplies		4000-4999	11,730,415.00	5,203,038.00	16,933,453.00	12,456,862.00	5,473,322.00	17,930,184.00	5.9%
5) Services and Other Operating Expenditures		5000-5999	43,977,604.00	40,939,457.00	84,917,061.00	47,788,360.00	28,037,776.00	75,826,136.00	-10.7%
6) Capital Outlay		6000-6999	2,286,365.00	437,311.00	2,723,676.00	15,563,556.00	150,000.00	15,713,556.00	476.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	51,683,011.00 (20,404,041.00)	200,231.00 10,173,710.00	51,883,242.00 (10,230,331.00)	52,008,199.00 (19,418,424.00)	0.00 10,207,145.00	52,008,199.00 (9,211,279.00)	0.2% -10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	215,696,362.00	144,565,114.00	360,261,476.00	248,733,538.00	138,450,113.00	387,183,651.00	7.5%
9) TOTAL, EXPENDITURES			31,443,170.00	(23,929,706.00)	7,513,464.00	(1,941,278.00)	(23,271,608.00)	(25,212,886.00)	-435.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	17,894,377.00	0.00	17,894,377.00	1,172,703.00	0.00	1,172,703.00	-93.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,863,155.00)	12,863,155.00	0.00	(13,223,874.00)	13,223,874.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,757,532.00)	12,863,155.00	(17,894,377.00)	(14,396,577.00)	13,223,874.00	(1,172,703.00)	-93.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance			685,638.00	(11,066,551.00)	(10,380,913.00)	(16,337,855.00)	(10,047,734.00)	(26,385,589.00)	154.2%
a) As of July 1 - Unaudited		9791	352,885,580.00	126,164,743.00	479,050,323.00	353,571,218.00	115,098,192.00	468,669,410.00	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			352,885,580.00	126,164,743.00	479,050,323.00	353,571,218.00	115,098,192.00	468,669,410.00	-2.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			352,885,580.00	126,164,743.00	479,050,323.00	353,571,218.00	115,098,192.00	468,669,410.00	-2.2%
2) Ending Balance, June 30 (E + F1e)			353,571,218.00	115,098,192.00	468,669,410.00	337,233,363.00	105,050,458.00	442,283,821.00	-5.6%
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	115,098,192.00	115,098,192.00	0.00	105,050,458.00	105,050,458.00	-8.7%
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	102,816,863.00	0.00	102,816,863.00	72,936,755.00	0.00	72,936,755.00	-29.1%
Access LCFF / LCAP Priorities	0000	9780	23,835,005.00		23,835,005.00			0.00	
Rancho Sonado Rebuilt	0000	9780	14,260,945.00		14,260,945.00			0.00	
COE LCAP Support & Approval	0000	9780	10,864,720.00		10,864,720.00			0.00	
Mandated Costs	0000	9780	9,830,086.00		9,830,086.00			0.00	
One-Time Discretionary Savings	0000	9780	9,034,222.00		9,034,222.00			0.00	
Medical Administrative Activities (MAA)	0000	9780	5,684,123.00		5,684,123.00			0.00	
Classified School Employee Entitlement	0000	9780	3,843,048.00		3,843,048.00			0.00	
Reserve for Various Wsorkshops	0000	9780	2,569,866.00		2,569,866.00			0.00	
OCDE ERATE	0000	9780	2,182,681.00		2,182,681.00			0.00	
Reserve for Various Other Designations	0000	9780	1,919,536.00		1,919,536.00			0.00	
FIS V-Card District Discretionary	0000	9780	1,565,508.00		1,565,508.00			0.00	
2015-16 One-Time COE Discretionary	0000	9780	1,361,813.00		1,361,813.00			0.00	
Reserve for Outdated Checks	0000	9780	1,288,002.00		1,288,002.00			0.00	
MTSS Professional Learning Inst (PLI)	0000	9780	1,122,434.00		1,122,434.00			0.00	
Information Technology (IT) BI+Tech	0000	9780	355,870.00		355,870.00			0.00	
OC County Board Discretionary	0000	9780	250,000.00		250,000.00			0.00	
Charter School Special Fund	0000	9780	250,000.00		250,000.00			0.00	
Instructional Materials Lottery	1100	9780	12,314,247.00		12,314,247.00			0.00	
CTEp (ROP) Instructional Materials Lottery	1100	9780	272,822.00		272,822.00			0.00	



Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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	1,712,744.00	1,712,744.00				
6) TOTAL, LIABILITIES			0.00	1,712,744.00	1,712,744.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	(1,712,744.00)	(1,712,744.00)				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	27,009,894.00	0.00	27,009,894.00	26,831,451.00	0.00	26,831,451.00	-0.7%
Education Protection Account State Aid - Current Year		8012	271,222.00	0.00	271,222.00	246,930.00	0.00	246,930.00	-9.0%
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	495,555.00	0.00	495,555.00	520,332.00	0.00	520,332.00	5.0%
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	140,271,490.00	0.00	140,271,490.00	147,285,064.00	0.00	147,285,064.00	5.0%
Unsecured Roll Taxes		8042	4,653,009.00	0.00	4,653,009.00	4,885,659.00	0.00	4,885,659.00	5.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Prior Years' Taxes		8043	2,207,769.00	0.00	2,207,769.00	2,318,157.00	0.00	2,318,157.00	5.0%
Supplemental Taxes		8044	3,137,101.00	0.00	3,137,101.00	3,293,956.00	0.00	3,293,956.00	5.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,202,208.00	0.00	12,202,208.00	12,812,321.00	0.00	12,812,321.00	5.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of 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			190,248,248.00	0.00	190,248,248.00	198,193,870.00	0.00	198,193,870.00	4.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(751,298.00)		(751,298.00)	(775,590.00)		(775,590.00)	3.2%
All Other LCFF Transfers - Current Year	All Other	8091	(271,222.00)	0.00	(271,222.00)	(246,930.00)	0.00	(246,930.00)	-9.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,132,083.00	0.00	1,132,083.00	1,132,083.00	0.00	1,132,083.00	0.0%
Property Taxes Transfers		8097	(58,166,881.00)	7,274,658.00	(50,892,223.00)	(61,075,225.00)	5,869,987.00	(55,205,238.00)	8.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			132,190,930.00	7,274,658.00	139,465,588.00	137,228,208.00	5,869,987.00	143,098,195.00	2.6%
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	945,803.00	945,803.00	0.00	945,721.00	945,721.00	0.0%
Special Education Discretionary Grants		8182	0.00	517,656.00	517,656.00	0.00	513,803.00	513,803.00	-0.7%
Child Nutrition Programs		8220	0.00	550,000.00	550,000.00	0.00	550,000.00	550,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEIMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	3,385,510.00	3,385,510.00	0.00	3,082,644.00	3,082,644.00	-8.9%
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		4,423,026.00	4,423,026.00		4,663,662.00	4,663,662.00	5.4%
Title I, Part D, Local Delinquent Programs	3025	8290		978,258.00	978,258.00		1,370,511.00	1,370,511.00	40.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		101,604.00	101,604.00		74,451.00	74,451.00	-26.7%
Title III, Immigrant Student Program	4201	8290		4,684.00	4,684.00		2,418.00	2,418.00	-48.4%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		70,589.00	70,589.00			70,107.00	-0.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		64,311.00	64,311.00			87,853.00	36.6%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		2,953,997.00	2,953,997.00			3,835,250.00	29.8%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,096,317.00	2,096,317.00	0.00	1,053,182.00	1,053,182.00	-49.8%
TOTAL FEDERAL REVENUE			0.00	16,091,755.00	16,091,755.00	0.00	16,249,602.00	16,249,602.00	1.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		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	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.0%
Mandated Costs Reimbursements		8550	843,777.00	0.00	843,777.00	863,950.00	0.00	863,950.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	771,888.00	333,383.00	1,105,271.00	835,158.00	360,689.00	1,195,847.00	8.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00			0.00	0.0%
After School Education and Safety (ASES)	6010	8590		159,645.00	159,645.00		160,158.00	160,158.00	0.3%
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		2,291,444.00	2,291,444.00		2,031,512.00	2,031,512.00	-11.3%
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		1,879,217.00	1,879,217.00		2,878,147.00	2,878,147.00	53.2%
Arts and Music in Schools (Prop 28)	6770	8590		432,605.00	432,605.00		432,605.00	432,605.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	8,451,122.00	28,228,540.00	36,679,662.00	2,755,368.00	22,157,786.00	24,913,154.00	-32.1%
<b>TOTAL, OTHER STATE REVENUE</b>			10,066,787.00	33,574,834.00	43,641,621.00	4,454,476.00	28,270,897.00	32,725,373.00	-25.0%
<b>OTHER LOCAL REVENUE</b>									
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	176,812.00	175,000.00	351,812.00	176,600.00	175,000.00	351,600.00	-0.1%
Food Service Sales		8634	165,000.00	0.00	165,000.00	200,000.00	0.00	200,000.00	21.2%
All Other Sales		8639	700.00	15,417.00	16,117.00	700.00	15,417.00	16,117.00	0.0%
Leases and Rentals		8650	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Interest		8660	19,366,520.00	4,000.00	19,370,520.00	19,366,520.00	0.00	19,366,520.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,245,698.00	47,253,735.00	57,499,433.00	10,293,982.00	50,861,462.00	61,155,444.00	6.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,108,011.00	493,591.00	4,601,602.00	4,339,955.00	474,976.00	4,814,931.00	4.6%
Other Local Revenue									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	28,246,414.00	7,481,468.00	35,727,882.00	23,628,961.00	4,756,253.00	28,385,214.00	-20.6%
Tuition		8710	39,970,022.00	4,913,850.00	44,883,872.00	44,230,660.00	4,868,198.00	49,098,858.00	9.4%
All Other Transfers In		8781-8783	1,782,276.00	0.00	1,782,276.00	2,051,836.00	0.00	2,051,836.00	15.1%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792		20,387.00	20,387.00		300,000.00	300,000.00	1,371.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	815,362.00	0.00	815,362.00	815,362.00	0.00	815,362.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,881,815.00	63,694,161.00	168,575,976.00	105,109,576.00	64,788,019.00	169,897,595.00	0.8%
TOTAL, REVENUES			247,139,532.00	120,635,408.00	367,774,940.00	246,792,260.00	115,178,505.00	361,970,765.00	-1.6%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	21,010,643.00	11,796,910.00	32,807,553.00	21,469,667.00	12,364,966.00	33,834,633.00	3.1%
Certificated Pupil Support Salaries		1200	1,088,029.00	4,314,618.00	5,402,647.00	1,222,092.00	4,498,175.00	5,720,267.00	5.9%
Certificated Supervisors' and Administrators' Salaries		1300	14,829,999.00	7,039,830.00	21,869,829.00	17,445,843.00	7,360,584.00	24,806,427.00	13.4%
Other Certificated Salaries		1900	370,088.00	2,539,793.00	2,909,881.00	1,418,856.00	2,908,219.00	4,327,075.00	48.7%
TOTAL, CERTIFICATED SALARIES			37,298,759.00	25,691,151.00	62,989,910.00	41,556,458.00	27,131,944.00	68,688,402.00	9.0%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	3,126,705.00	11,801,450.00	14,928,155.00	3,178,345.00	13,479,177.00	16,657,522.00	11.6%
Classified Support Salaries		2200	1,593,777.00	2,422,297.00	4,016,074.00	1,697,214.00	2,472,185.00	4,169,399.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	29,692,766.00	9,677,542.00	39,370,308.00	32,067,729.00	9,867,606.00	41,925,335.00	6.5%
Clerical, Technical and Office Salaries		2400	14,555,847.00	4,814,233.00	19,370,080.00	15,128,037.00	4,889,202.00	20,017,239.00	3.3%
Other Classified Salaries		2900	227,331.00	27,058.00	254,389.00	1,615,993.00	283,560.00	1,899,553.00	646.7%
TOTAL, CLASSIFIED SALARIES			49,196,426.00	28,742,580.00	77,939,006.00	53,677,318.00	30,991,730.00	84,669,048.00	8.6%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	7,117,122.00	9,701,320.00	16,818,442.00	7,512,726.00	9,950,441.00	17,463,167.00	3.8%
PERS		3201-3202	12,906,383.00	8,667,460.00	21,573,843.00	12,964,451.00	8,863,406.00	21,827,857.00	1.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,405,667.00	884,212.00	2,289,879.00	1,461,278.00	897,475.00	2,358,753.00	3.0%
Unemployment Insurance		3401-3402	16,042,517.00	12,669,325.00	28,711,842.00	18,657,514.00	14,749,202.00	33,406,716.00	16.4%
Workers' Compensation		3501-3502	43,626.00	28,340.00	71,966.00	45,189.00	28,856.00	74,045.00	2.9%
OPEB, Allocated		3601-3602	1,633,696.00	1,044,493.00	2,678,189.00	1,691,697.00	1,070,187.00	2,761,884.00	3.1%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	778,812.00	182,486.00	961,298.00	2,768,354.00	898,629.00	3,666,983.00	281.5%
<b>BOOKS AND SUPPLIES</b>			39,927,823.00	33,177,636.00	73,105,459.00	45,101,209.00	36,458,196.00	81,559,405.00	11.6%
Approved Textbooks and Core Curricula Materials		4100	500.00	14,003.00	14,503.00	6,000.00	0.00	6,000.00	-58.6%
Books and Other Reference Materials		4200	112,785.00	62,824.00	175,609.00	114,850.00	49,972.00	164,822.00	-6.1%
Materials and Supplies		4300	10,225,578.00	3,919,630.00	14,145,208.00	10,719,012.00	4,018,187.00	14,737,199.00	4.2%
Noncapitalized Equipment		4400	1,081,552.00	499,731.00	1,581,283.00	1,307,000.00	696,310.00	2,003,310.00	26.7%
Food		4700	310,000.00	706,850.00	1,016,850.00	310,000.00	708,853.00	1,018,853.00	0.2%
TOTAL, BOOKS AND SUPPLIES			11,730,415.00	5,203,038.00	16,933,453.00	12,456,862.00	5,473,322.00	17,930,184.00	5.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>			7,530,508.00	15,839,976.00	23,370,484.00	7,694,566.00	10,322,205.00	18,016,771.00	-22.9%
Subagreements for Services		5100	2,053,511.00	1,506,910.00	3,560,421.00	2,181,668.00	1,012,761.00	3,194,429.00	-10.3%
Travel and Conferences		5200	232,760.00	22,090.00	254,850.00	238,981.00	36,216.00	275,197.00	8.0%
Dues and Memberships		5300	630,000.00	758,137.00	1,388,137.00	630,000.00	500,000.00	1,130,000.00	-18.6%
Insurance		5400 - 5499	1,294,130.00	227,355.00	1,461,485.00	1,215,881.00	227,355.00	1,443,236.00	-1.2%
Operations and Housekeeping Services		5500	11,297,191.00	2,148,119.00	13,445,310.00	10,320,026.00	1,613,322.00	11,933,348.00	-11.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(1,018,475.00)	1,018,475.00	0.00	(652,983.00)	652,983.00	0.00	0.0%
Transfers of Direct Costs		5710	(185,464.00)	0.00	(185,464.00)	(180,464.00)	0.00	(180,464.00)	-2.7%
Transfers of Direct Costs - Interfund		5750	21,237,479.00	19,273,151.00	40,510,630.00	25,365,123.00	13,530,210.00	38,895,333.00	-4.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	965,964.00	145,244.00	1,111,208.00	975,562.00	142,724.00	1,118,286.00	0.6%
Communications		5900	43,977,604.00	40,939,457.00	84,917,061.00	47,788,360.00	28,037,776.00	75,826,136.00	-10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	10,000.00	0.00	10,000.00	New
<b>CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,165,891.00	0.00	1,165,891.00	14,094,336.00	0.00	14,094,336.00	1,108.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Equipment		6400	988,974.00	427,311.00	1,416,285.00	1,329,720.00	140,000.00	1,469,720.00	3.8%	
Equipment Replacement		6500	131,500.00	10,000.00	141,500.00	129,500.00	10,000.00	139,500.00	-1.4%	
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%	
<b>TOTAL, CAPITAL OUTLAY</b>			2,286,365.00	437,311.00	2,723,676.00	15,563,556.00	150,000.00	15,713,556.00	476.9%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>										
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	0.00	0.00	0.0%	
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	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	21,986,153.00	0.00	21,986,153.00	16,913,550.00	0.00	16,913,550.00	-23.1%	
All Other Transfers Out to All Others		7299	28,990,768.00	200,231.00	29,190,999.00	34,346,889.00	0.00	34,346,889.00	17.7%	
Debt Service										
Debt Service - Interest		7438	5,668.00	0.00	5,668.00	9,523.00	0.00	9,523.00	68.0%	
Other Debt Service - Principal		7439	700,422.00	0.00	700,422.00	738,237.00	0.00	738,237.00	5.4%	
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			51,683,011.00	200,231.00	51,883,242.00	52,008,199.00	0.00	52,008,199.00	0.2%	
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>										
Transfers of Indirect Costs		7310	(10,173,710.00)	10,173,710.00	0.00	(10,207,145.00)	10,207,145.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(10,230,331.00)	0.00	(10,230,331.00)	(9,211,279.00)	0.00	(9,211,279.00)	-10.0%	
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(20,404,041.00)	10,173,710.00	(10,230,331.00)	(19,418,424.00)	10,207,145.00	(9,211,279.00)	-10.0%	

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL EXPENDITURES			215,696,362.00	144,565,114.00	360,261,476.00	248,733,538.00	138,450,113.00	387,183,651.00	7.5%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	1,213,727.00	0.00	1,213,727.00	1,172,703.00	0.00	1,172,703.00	-3.4%
To: Special Reserve Fund		7612	16,500,000.00	0.00	16,500,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	180,650.00	0.00	180,650.00	0.00	0.00	0.00	-100.0%
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			17,894,377.00	0.00	17,894,377.00	1,172,703.00	0.00	1,172,703.00	-93.4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	9,754,317.00	9,754,317.00	0.00	(10,041,749.00)	10,041,749.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(3,108,838.00)	3,108,838.00	0.00	(3,182,125.00)	3,182,125.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,863,155.00)	12,863,155.00	0.00	(13,223,874.00)	13,223,874.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a-b + c - d + e)			(30,757,532.00)	12,863,155.00	(17,894,377.00)	(14,396,577.00)	13,223,874.00	(1,172,703.00)	-93.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	132,190,930.00	7,274,658.00	139,465,588.00	137,228,208.00	5,869,987.00	143,098,195.00	2.6%
2) Federal Revenue		8100-8299	0.00	16,091,755.00	16,091,755.00	0.00	16,249,602.00	16,249,602.00	1.0%
3) Other State Revenue		8300-8599	10,066,787.00	33,574,834.00	43,641,621.00	4,454,476.00	28,270,897.00	32,725,373.00	-25.0%
4) Other Local Revenue		8600-8799	104,881,815.00	63,694,161.00	168,575,976.00	105,109,576.00	64,788,019.00	169,897,595.00	0.8%
5) TOTAL, REVENUES			247,139,532.00	120,635,408.00	367,774,940.00	246,792,260.00	115,178,505.00	361,970,765.00	-1.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		39,476,619.00	43,410,624.00	82,887,243.00	40,238,875.00	46,149,760.00	86,388,635.00	4.2%
2) Instruction - Related Services	2000-2999		66,360,927.00	71,500,536.00	137,861,463.00	81,188,176.00	61,617,091.00	142,805,267.00	3.6%
3) Pupil Services	3000-3999		12,624,171.00	15,097,257.00	27,721,428.00	13,367,459.00	16,500,957.00	29,868,416.00	7.7%
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		28,494,427.00	10,378,039.00	38,872,466.00	32,805,167.00	10,753,337.00	43,558,504.00	10.4%
8) Plant Services	8000-8999		17,057,207.00	3,378,427.00	20,435,634.00	29,125,662.00	3,428,968.00	32,554,630.00	59.3%
9) Other Outgo	9000-9999	Except 7600-7699	51,683,011.00	200,231.00	51,883,242.00	52,008,199.00	0.00	52,008,199.00	0.2%
10) TOTAL, EXPENDITURES			215,696,362.00	144,565,114.00	360,261,476.00	248,733,538.00	138,450,113.00	387,183,651.00	7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			31,443,170.00	(23,929,706.00)	7,513,464.00	(1,941,278.00)	(23,271,608.00)	(25,212,886.00)	-435.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	17,894,377.00	0.00	17,894,377.00	1,172,703.00	0.00	1,172,703.00	-93.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,863,155.00)	12,863,155.00	0.00	(13,223,874.00)	13,223,874.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,757,532.00)	12,863,155.00	(17,894,377.00)	(14,396,577.00)	13,223,874.00	(1,172,703.00)	-93.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			665,638.00	(11,066,551.00)	(10,380,913.00)	(16,337,855.00)	(10,047,734.00)	(26,385,589.00)	154.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	352,885,580.00	126,164,743.00	479,050,323.00	353,571,218.00	115,098,192.00	468,669,410.00	-2.2%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			352,885,580.00	126,164,743.00	479,050,323.00	353,571,218.00	115,098,192.00	468,669,410.00	-2.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			352,885,580.00	126,164,743.00	479,050,323.00	353,571,218.00	115,098,192.00	468,669,410.00	-2.2%
2) Ending Balance, June 30 (E + F1e)			353,571,218.00	115,098,192.00	468,669,410.00	337,233,363.00	105,050,458.00	442,283,821.00	-5.6%
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	115,098,192.00	115,098,192.00	0.00	105,050,458.00	105,050,458.00	-8.7%
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	102,816,863.00	0.00	102,816,863.00	72,936,755.00	0.00	72,936,755.00	-29.1%
Access LCFF / LCAP Priorities		9780	23,835,005.00		23,835,005.00			0.00	
Rancho Sonado Rebuilt		9780	14,260,945.00		14,260,945.00			0.00	
COE LCAP Support & Approval		9780	10,864,720.00		10,864,720.00			0.00	
Mandated Costs		9780	9,830,086.00		9,830,086.00			0.00	
One-Time Discretionary Savings		9780	9,034,222.00		9,034,222.00			0.00	
Medical Administrative Activities (MAA)		9780	5,684,123.00		5,684,123.00			0.00	
Classified School Employee Entitlement		9780	3,843,048.00		3,843,048.00			0.00	
Reserve for Various Wsorkshops		9780	2,569,866.00		2,569,866.00			0.00	
OCDE ERATE		9780	2,182,681.00		2,182,681.00			0.00	
Reserve for Various Other Designations		9780	1,919,536.00		1,919,536.00			0.00	
FIS V-Card District Discretionary		9780	1,565,508.00		1,565,508.00			0.00	
2015-16 One-Time COE Discretionary		9780	1,361,813.00		1,361,813.00			0.00	
Reserve for Outdated Checks		9780	1,288,002.00		1,288,002.00			0.00	
MTSS Professional Learning Inst (PLI)		9780	1,122,434.00		1,122,434.00			0.00	
Information Technology (IT) BI-Tech		9780	355,870.00		355,870.00			0.00	
OC County Board Discretionary		9780	250,000.00		250,000.00			0.00	
Charter School Special Fund		9780	250,000.00		250,000.00			0.00	
Instructional Materials Lottery		1100	12,314,247.00		12,314,247.00			0.00	

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CTep (ROP) Instructional Materials Lottery	1100	9780	272,822.00		272,822.00			0.00	
CCPA Instructional Materials	1100	9780	11,935.00		11,935.00			0.00	
ACCESS LCFF / LCAP Priorities	0000	9780			0.00		14,427,741.00	14,427,741.00	
Mandated Costs	0000	9780			0.00		9,828,053.00	9,828,053.00	
One-Time Discretionary Savings	0000	9780			0.00		8,734,222.00	8,734,222.00	
COE LCAP Support & Approval	0000	9780			0.00		6,623,373.00	6,623,373.00	
Medical Administrative Activities (MAAA)	0000	9780			0.00		4,889,428.00	4,889,428.00	
Reserve for Various Workshops	0000	9780			0.00		4,135,345.00	4,135,345.00	
Reserve for Various Other Designations	0000	9780			0.00		2,554,007.00	2,554,007.00	
OCDE ERATE	0000	9780			0.00		2,020,269.00	2,020,269.00	
FIS V-Card District Discretionary	0000	9780			0.00		1,785,508.00	1,785,508.00	
Reserve for Outdated Checks	0000	9780			0.00		1,388,002.00	1,388,002.00	
2015-16 One-Time COE Discretionary	0000	9780			0.00		1,361,813.00	1,361,813.00	
MTSS Professional Learning Inst (PLI)	0000	9780			0.00		935,530.00	935,530.00	
Classified School Employee Entitlement	0000	9780			0.00		894,132.00	894,132.00	
Information Technology (IT) BI-Tech	0000	9780			0.00		260,000.00	260,000.00	
OC County Board Discretionary	0000	9780			0.00		250,000.00	250,000.00	
Charter School Special Fund	0000	9780			0.00		250,000.00	250,000.00	
Instructional Materials Lottery	1100	9780			0.00		12,314,247.00	12,314,247.00	
CTep (ROP) Instructional Materials Lottery	1100	9780			0.00		268,822.00	268,822.00	
CCPA Instructional Materials Lottery	1100	9780			0.00		16,263.00	16,263.00	
e) Unassigned/Unappropriated			250,684,355.00	0.00	250,684,355.00				
Reserve for Economic Uncertainties		9789					0.00	0.00	5.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00		0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	4,579,092.00	2,728,284.00
6019	Student Support and Professional Development Discretionary Block Grant	544,038.00	0.00
6211	Literacy Coaches and Reading Specialists Grant Program	499,899.00	0.00
6300	Lottery: Instructional Materials	3,315,986.00	3,275,395.00
6332	CA Community Schools Partnership Act - Implementation Grant	35,792.00	24,793.00
6333	CA Community Schools Partnership Act - Coordination Grant	0.00	105,382.00
6355	Direct Support Professional Training Program	76,197.00	104,795.00
6383	Golden State Pathways Program	1,007,345.00	488,558.00
6500	Special Education	1,722,644.00	1,976,041.00
6546	Mental Health-Related Services	174,303.00	200,087.00
6620	Reversing Opioid Overdoses	402,376.00	402,376.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	852,139.00	833,688.00
7311	Classified School Employee Professional Development Block Grant	124,417.00	124,417.00
7388	SB 117 COVID-19 LEA Response Funds	31,320.00	31,320.00
7399	LCFF Equity Multiplier	9,160,283.00	9,937,054.00
7435	Learning Recovery Emergency Block Grant	1,953,011.00	1,007,887.00
7810	Other Restricted State	7,079,862.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	53,279,501.00	59,557,911.00
9010	Other Restricted Local	30,259,987.00	24,252,470.00
Total, Restricted Balance		115,098,192.00	105,050,458.00

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

<u>DESCRIPTION</u>	2024-25 Unaudited <u>Actuals</u>	2025-26 Estimated Actuals <u>Budget</u>	2026-27 Adopted <u>Budget</u>	2027-28 Projected <u>Budget</u>	2028-29 Projected <u>Budget</u>
<b>A. REVENUES</b>					
LCFF/Revenue Limit Sources	133,116,278	139,465,588	143,098,195	148,036,711	154,067,802
Federal Revenues	15,563,970	16,091,755	16,249,602	16,249,602	16,249,602
Other State Revenues	36,695,291	43,641,621	32,725,373	33,805,310	34,849,895
Other Local Revenue	143,175,513	121,074,079	117,631,539	117,247,270	123,696,096
Other Transfers	45,907,630	47,501,897	52,266,056	53,725,668	55,137,497
<b>TOTAL REVENUES</b>	<b>374,458,683</b>	<b>367,774,940</b>	<b>361,970,765</b>	<b>369,064,560</b>	<b>384,000,893</b>
<b>B. EXPENDITURES</b>					
Certificated Salaries	59,512,561	62,989,910	68,688,402	72,559,860	76,502,678
Classified Salaries	71,152,478	77,939,006	84,669,048	88,158,422	92,022,885
Employee Benefits	65,887,876	73,105,459	81,559,405	85,814,702	87,729,847
Books and Supplies	21,125,581	16,933,453	17,930,184	17,179,322	17,413,442
Services, Other Oper. Exps	87,040,369	84,917,061	75,826,136	61,315,650	62,378,342
Capital Outlay	8,774,213	2,723,676	15,713,556	1,375,111	1,375,111
Other Outgo	32,110,056	41,652,911	42,796,920	50,086,759	55,970,564
Program Reductions				0	0
<b>TOTAL EXPENDITURES</b>	<b>345,603,134</b>	<b>360,261,476</b>	<b>387,183,651</b>	<b>376,489,826</b>	<b>393,392,869</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>28,855,549</b>	<b>7,513,464</b>	<b>(25,212,886)</b>	<b>(7,425,266)</b>	<b>(9,391,976)</b>
<b>D. OTHER SOURCES/USES</b>					
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	1,114,820	1,213,727	1,172,703	1,262,032	1,367,150
Interfund Trfs Out - Special Reserve Fd	0	16,500,000	0	0	0
Interfund Trfs Out - State School Bld Fd	0	180,650	0	(180,650)	(180,650)
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	980,735	0	0	0	0

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

DESCRIPTION	2024-25 Unaudited Actuals	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget	2027-28 Projected Budget	2028-29 Projected Budget
<u>D.</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	1,563,452	1,563,452
<b>Total Other Sources/Uses</b>	<b>(2,095,555)</b>	<b>(17,894,377)</b>	<b>(1,172,703)</b>	<b>482,070</b>	<b>376,952</b>
<u>E.</u> NET INCREASE (DECREASE)	26,759,994	(10,380,913)	(26,385,589)	(6,943,196)	(9,015,024)
<u>F.</u> <u>FUND BALANCE</u>					
Beginning Balance, July 1,	452,290,338	479,050,323	468,669,410	442,283,821	435,340,625
Audit Adjustments/Restatements	0	0	0	0	0
<b>Net Beginning Balance</b>	<b>452,290,338</b>	<b>479,050,323</b>	<b>468,669,410</b>	<b>442,283,821</b>	<b>435,340,625</b>
<b>Ending Balance, June 30,</b>	<b><u>479,050,331</u></b>	<b><u>468,669,410</u></b>	<b><u>442,283,821</u></b>	<b><u>435,340,625</u></b>	<b><u>426,325,601</u></b>
<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	126,164,748	115,098,192	105,050,458	102,992,402	104,423,354
<u>Board Designated</u>					
Designated Amounts	103,541,448	102,566,863	72,305,797	59,779,095	54,099,985
Economic Uncertainties	249,274,136	250,934,355	264,857,566	272,499,128	267,732,262
Undesignated Amounts	0	0	0	(0)	(0)

**Criteria and Standards Review Summary Explanation if Criteria are Not Met**

- 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 decrease in ADA in the future years for the County Alternative Education program and an increase in ADA in the future years for the College & Career Preparatory Academy Charter School. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.
- 3 Salaries and Benefits  
Projected County Office Change in Salaries and Benefits are not meeting the historical standard because we have included in the expenditures for future years the projected statutory cost of living listed in the School Services (SSC) of California dartboard. Included in this projection are salaries for positions that will help us meet the goals and actions of our Local Control Accountability Plan (LCAP). We continue to monitor and anticipate making changes if necessary.
- 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 3 years. We have no other outstanding liabilities that have not been included in the budget.
- S7a We do not offer retiree benefits except for upon retiring, the retiree is given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total liability amount in Fund 17.

Effective July 1, 2026, eligible employees who retire from the Department are eligible to participate in the Healthcare Gap Coverage Benefit which provides up to \$10,000 per plan year in contributions toward Department paid healthcare coverage for a maximum of five years or age 65 whichever occurs first.

Orange County Department of Education  
2026-2027 Adopted Budget  
June 3, 2026

- S7b We have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through the Western Orange County Self-Funded Worker's Compensation Association JPA. Both funds have adequate reserves and re monitored regularly.
- S8 Salary and benefit negotiations are still open for Classified, Supervisory, and Management bargaining groups. Certificated bargained for a two-year agreement last year.
- S9 The proposed Local Control Accountability Plan (LCAP) will be presented to the Board on June 3, 2026 and on the agenda for action on June 18, 2025.
- S10 The 2026-2027 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, 2026 Budget Adoption

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

Public Hearing:

Adoption Date: June 17, 2026

Place: Orange County Department of Education

Signed: \_\_\_\_\_

Date: June 3, 2026

Clerk/Secretary of the County Board

Time: 5:00 PM

(Original signature required)

Printed Name: Dr. Stefan Bean

Title: County Superintendent

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. Stefan Bean

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.	X	

County Office of Education Certification

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	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 (2025-26) 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
				06/17/2026
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

County Office ADA (Form A, Estimated Funded ADA column, Line B5): 402,188

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.

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	412,239.39	410,881.64	0.33%	Met
Second Prior Year (2024-25)	411,091.04	406,286.30	1.17%	Not Met
First Prior Year (2025-26)	402,187.68	402,225.01	N/A	Met

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Projected Average Daily Attendance (ADA) for County Operations Grant does 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 (2023-24)	1,330.45	3,167.77	410,881.64	108.45
Second Prior Year (2024-25)	1,103.51	3,031.26	406,286.30	115.15
First Prior Year (2025-26)	913.00	3,394.93	402,225.01	117.24
Historical Average:	1,115.65	3,197.99	406,464.32	113.61

County Office's County Operated Programs ADA Standard:

<b>Budget Year (2026-27)</b>				
(historical average plus 2%):	1,137.97	3,261.95	414,593.60	115.89
<b>1st Subsequent Year (2027-28)</b>				
(historical average plus 4%):	1,160.28	3,325.91	422,722.89	118.16
<b>2nd Subsequent Year (2028-29)</b>				
(historical average plus 6%):	1,182.59	3,389.87	430,852.18	120.43

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 (2026-27)	858.00	3,355.84	402,187.68	119.00
1st Subsequent Year (2027-28)	807.00	3,325.84	402,159.68	121.00
2nd Subsequent Year (2028-29)	767.00	3,303.84	402,137.68	121.00
Status:	Met	Not Met	Met	Not Met

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

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

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

Explanation:

(required if NOT met)

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

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

**Projected LCFF Revenue**

Select County Office's LCFF revenue funding status:

- At Target
- Hold Harmless
- Status: At Target

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
<b>I. LCFF Funding</b>				
a. COE funded at Target LCFF				
a1. County Operations Grant	42,946,702.00	44,795,140.00	46,271,790.00	47,700,251.00
a2. Alternative Education Grant	30,643,127.00	28,600,154.00	25,340,227.00	23,429,603.00
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	2,124,736.00	2,216,656.00	2,320,618.00	2,403,006.00
d. Total LCFF (Sum of a or b, and c)	75,714,565.00	75,611,950.00	73,932,635.00	73,532,860.00

**II. County Operations Grant**

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	402,225.01	402,187.68	402,159.68	402,137.68
b. Prior Year ADA (Funded)		402,225.01	402,187.68	402,159.68
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(37.33)	(28.00)	(22.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.01%	-0.01%	-0.01%

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	42,946,702.00	44,795,140.00	46,271,790.00
b1.	COLA percentage	2.9%	3.3%	3.9%
b2.	COLA amount (proxy for purposes of this criterion)	1,232,570.35	1,478,239.62	1,804,599.81
c.	Total Change (Step 2b2)	1,232,570.35	1,478,239.62	1,804,599.81
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.87%	3.30%	3.90%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.86%	3.29%	3.89%
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))	59.24%	62.59%	64.87%
c.	Weighted Percent change (Step 3a x Step 3b)	1.69%	2.06%	2.53%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	913.00	858.00	807.00
b.	Prior Year ADA (Funded)		913.00	858.00
c.	Difference (Step 1a minus Step 1b)		(55.00)	(51.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-6.02%	-5.94%

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	30,643,127.00	28,600,154.00	25,340,227.00
b1.	COLA percentage (Section II-Step 2b1)	2.87%	3.30%	3.90%
b2.	COLA amount (proxy for purposes of this criterion)	879,457.74	943,805.08	988,268.85
c.	Total Change (Step 2b2)	879,457.74	943,805.08	988,268.85
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.87%	3.30%	3.90%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	-3.15%	-2.64%	-1.06%
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))	37.82%	34.27%	31.86%
c.	Weighted Percent change (Step 3a x Step 3b)	-1.19%	-0.91%	-0.34%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, line C3f)	117.24	119.0	121.00
b.	Prior Year ADA (Funded)		117.24	119.00
c.	Difference (Step 1a minus Step 1b)		1.76	2.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		1.50%	1.68%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	2,124,736.00	2,216,656.00	2,320,618.00
b1.	COLA percentage	2.87%	3.06%	3.34%
b2.	COLA amount (proxy for purposes of this criterion)	60,979.92	67,829.67	77,508.64
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.87%	3.06%	3.34%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	4.37%	4.74%	3.34%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	2.93%	3.14%	3.27%
c.	Weighted Percent change (Step 3a x Step 3b)	0.13%	0.15%	0.11%

V. Weighted Change

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Total weighted percent change (Step 3c in sections II, III and IV)	0.63%	1.30%	2.30%
<b>LCFF Revenue Standard (line V-a, plus/minus 1%):</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected local property taxes (Form 01, Objects 8021 - 8089)	162,967,132.00	171,115,489.00	179,671,263.00	188,654,827.00
<b>Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):</b>		<b>4.00% to 6.00%</b>	<b>4.00% to 6.00%</b>	<b>4.00% to 6.00%</b>

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	190,248,248.00	198,193,870.00	206,612,716.00	215,682,056.00
County Office's Projected Change in LCFF Revenue:		4.18%	4.25%	4.39%
<b>Standard:</b>		<b>4.00% to 6.00%</b>	<b>4.00% to 6.00%</b>	<b>4.00% to 6.00%</b>
<b>Status:</b>		Met	Met	Met

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

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

**Explanation**  
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	4.18%	4.25%	4.39%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-0.82% to 9.18%	-0.75% to 9.25%	-0.61% to 9.39%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	214,034,375.00		
Budget Year (2026-27)	234,916,855.00	9.76%	Not Met
1st Subsequent Year (2027-28)	246,532,984.00	4.94%	Met
2nd Subsequent Year (2028-29)	256,255,410.00	3.94%	Met

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

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

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

Explanation:  
(required if NOT met)

Projected County Office Change in Salaries and Benefits are not meeting the historical standard because we have included in the expenditures for future years the projected statutory cost of living listed in the School Services (SSC) of California dashboard. Included in this projection are salaries for positions that will help us meet the goals and actions of our Local Control Accountability Plan (LCAP). We continue to monitor and anticipate making changes if necessary.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	4.18%	4.25%	4.39%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.82% to 14.18%	-5.75% to 14.25%	-5.61% to 14.39%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.82% to 9.18%	-0.75% to 9.25%	-0.61% to 9.39%

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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2025-26)	16,091,755.00		
Budget Year (2026-27)	16,249,602.00	0.98%	No
1st Subsequent Year (2027-28)	16,249,602.00	0.00%	No
2nd Subsequent Year (2028-29)	16,249,602.00	0.00%	No

Explanation:  
(required if Yes)

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

First Prior Year (2025-26)	43,641,621.00		
Budget Year (2026-27)	32,725,373.00	-25.01%	Yes
1st Subsequent Year (2027-28)	33,805,310.00	3.30%	No
2nd Subsequent Year (2028-29)	34,849,895.00	3.09%	No

Explanation:  
(required if Yes)

Projected Other State Revenue is not meeting the standard because we are excluding the entitlements for the Multi-Tiered System of Support (MTSS), Classified School Employee, and Alternative Education Student Support and Professional Development grant . In addition, we are reducing funding in the future years due to the one-time funding received in prior year and other programs ending June 30.

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

First Prior Year (2025-26)	168,575,976.00		
Budget Year (2026-27)	169,897,595.00	0.78%	No
1st Subsequent Year (2027-28)	170,972,938.00	0.63%	No
2nd Subsequent Year (2028-29)	178,833,593.00	4.60%	No

Explanation:  
(required if Yes)

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

First Prior Year (2025-26)	16,933,453.00		
Budget Year (2026-27)	17,930,184.00	5.89%	No
1st Subsequent Year (2027-28)	17,179,322.00	-4.19%	Yes
2nd Subsequent Year (2028-29)	17,413,442.00	1.36%	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 (2025-26)	84,917,061.00		
Budget Year (2026-27)	75,826,136.00	-10.71%	Yes
1st Subsequent Year (2027-28)	61,315,650.00	-19.14%	Yes
2nd Subsequent Year (2028-29)	62,378,342.00	1.73%	No

**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 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)**

DATAENTRY: All data are extracted or calculated.

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

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

First Prior Year (2025-26)	228,309,352.00		
Budget Year (2026-27)	218,872,570.00	-4.13%	Met
1st Subsequent Year (2027-28)	221,027,850.00	0.98%	Met
2nd Subsequent Year (2028-29)	229,933,090.00	4.03%	Met

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

First Prior Year (2025-26)	101,850,514.00		
Budget Year (2026-27)	93,756,320.00	-7.95%	Not Met
1st Subsequent Year (2027-28)	78,494,972.00	-16.28%	Not Met
2nd Subsequent Year (2028-29)	79,791,784.00	1.65%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 4B  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

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 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 <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	249,906,241.00	7,497,187.23	7,528,457.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**6. CRITERION: Deficit Spending**

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

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

DATAENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	238,951,746.73	269,098,357.83	276,854,028.00
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, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	238,951,746.73	269,098,357.83	276,854,028.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	291,039,521.90	347,698,689.06	378,155,853.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	55,024,183.71	55,057,231.44	63,450,974.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	346,063,705.61	402,755,920.50	441,606,827.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	69.00%	66.80%	62.70%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>23.00%</b>	<b>22.30%</b>	<b>20.90%</b>

<sup>1</sup> 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.

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	54,477,970.27	160,508,869.87	N/A	Met
Second Prior Year (2024-25)	19,681,202.85	203,625,385.35	N/A	Met
First Prior Year (2025-26)	685,638.00	233,590,739.00	N/A	Met
Budget Year (2026-27) (Information only)	(16,337,855.00)	249,906,241.00		

**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:

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

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

<sup>2</sup> 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:

County Office's Fund Balance Standard Percentage Level:

388,356,354.00
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)**

DATAENTRY: 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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
65,263,747.00	64,874,023.00	64,874,023.00

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

DATAENTRY: 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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	240,232,283.00	278,726,410.60	N/A	Met
Second Prior Year (2024-25)	302,318,112.00	333,204,380.87	N/A	Met
First Prior Year (2025-26)	341,973,404.00	352,885,580.00	N/A	Met
Budget Year (2026-27) (Information only)	353,571,218.00			

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

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	463,819,955.00	Met

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

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

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

**Explanation:**  
(required if NOT met)

**8. CRITERION: Reserves**

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

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

<sup>1</sup>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.

<sup>2</sup> 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.

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	388,356,354.00	377,571,208.00	394,579,369.00
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>

**8A. Calculating the County Office's Reserve Standard**

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	388,356,354.00	377,571,208.00	394,579,369.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	65,263,747.00	64,874,023.00	64,874,023.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	388,356,354.00	377,571,208.00	394,579,369.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	7,767,127.08	7,551,424.16	7,891,587.38
6. Reserve Standard - by Amount (From percentage level chart above)	2,671,000.00	2,671,000.00	2,671,000.00
7. <b>County Office's Reserve Standard</b> <b>(Greater of Line A5 or Line A6)</b>	<b>7,767,127.08</b>	<b>7,551,424.16</b>	<b>7,891,587.38</b>

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

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

All other data are extracted or calculated.

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

Budget Year (2026-27)      1st Subsequent Year (2027-28)      2nd Subsequent Year (2028-29)

1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	264,226,608.00	272,499,128.00	267,732,262.00
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	27,366,246.00	27,366,246.00	27,366,246.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	291,592,854.00	299,865,374.00	295,098,508.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	75.08%	79.42%	74.79%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>7,767,127.08</b>	<b>7,551,424.16</b>	<b>7,891,587.38</b>
Status:	Met	Met	Met

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

DATAENTRY: 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?

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?

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?

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)?

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**

DATAENTRY: 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
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2025-26)	(9,754,317.00)			
Budget Year (2026-27)	(10,041,749.00)	287,432.00	2.9%	Met
1st Subsequent Year (2027-28)	(8,519,478.00)	(1,522,271.00)	(15.2%)	Not Met
2nd Subsequent Year (2028-29)	(8,627,102.00)	107,624.00	1.3%	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2025-26)	17,894,377.00			
Budget Year (2026-27)	1,172,703.00	(16,721,674.00)	(93.4%)	Not Met
1st Subsequent Year (2027-28)	1,081,382.00	(91,321.00)	(7.8%)	Met
2nd Subsequent Year (2028-29)	1,186,500.00	105,118.00	9.7%	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**

DATAENTRY: 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 are not meeting the standard due to the proposed funding changes to the Childcare program, the increase to Alternative Education Special Education 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 changes and/or 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. NOT MET - The projected transfers out of the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

Projected transfers out have changed by more than the standard amount due to the projected changes in funding for the Childcare program, transfer to close out the Community School #9 construction project, and a one-time transfer to fully fund the GASB 75 actuarial valuation. We continue to monitor and anticipate making appropriate reductions if necessary.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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. <sup>1</sup> 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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	3	01/8615	01/56xx/73xx	3,900,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	8,621,714

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
<b>TOTAL:</b>				12,521,714

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	5,289	0	0	0
Certificates of Participation	1,230,000	1,265,000	1,300,000	1,335,000
General Obligation Bonds				
Supp Early Retirement Program	474,446	0	0	0
State School Building Loans				
Compensated Absences	8,621,714	0	0	0
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	10,331,449	1,265,000	1,300,000	1,335,000
<b>Has total annual payment increased over prior year (2025-26)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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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)

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

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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.).

**57A. 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:	

We plan to fully fund in fund 17 the liability and are waiting for the actuarial valuation. New retiree Healthcare "Gap" Coverage Benefit Plan.. Effective July 1, 2026, benefit eligible employees who retire from the Department are eligible for up to \$10,000 per plan year in contributions toward Department paid healthcare coverage for a maximum of 5 years or age 65, whichever occurs first, when certain conditions are met. The Department contribution level will be adjusted each plan year based on the State funded statutory Cost of Living Adjustment (COLA), up to a maximum of four (4) percent annually. At the time of retirement, the Department will offer the choice between Department contributions toward healthcare coverage, as referenced above, or a one-time offer of COBRA benefits. Benefit eligible employees are eligible for retiree health benefits after reaching age 55 upon service retirement from either CalPERS or CalSTRS, provided the employee served a minimum of ten (10) years consecutive service with the Department prior to retirement, or served at least twenty-five (25) years in public education prior to retirement, with at least 5 years of service with OCDE. Department contributions toward healthcare coverage may only be applied to the retiree's healthcare premiums, not the retiree's eligible dependent(s) premiums. A qualifying dependent of the retiree is eligible for healthcare coverage only during the initial (retirement) enrollment period provided the dependent was on the employee's healthcare plan at the time of retirement, and the cost of any dependent premiums are paid in full by the retiree. Dependents are not eligible to re-enroll once dropped from the healthcare plan. Retirees are responsible for any healthcare premium costs in excess of the annual Department contribution, based on plan selection. Premiums are payable monthly. Failure to pay the premium within 30 days from the date due may result in benefits being terminated.

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	2,559,490.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,559,490.00
	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.	Sep 03, 2025

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	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
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	148,832.00	174,125.00
	d. Number of retirees receiving OPEB benefits	29.00	29.00

**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 have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through the Western Orange County Self-Funded Worker's Compensation Association JPA. Both funds have adequate reserves and re monitored regularly.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	491,960.92
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	2,207,885.00	2,207,885.00	2,207,885.00
b. Amount contributed (funded) for self-insurance programs	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**

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	244.11	241.11	241.11	241.11

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

Certificated (non-management) bargaining group agreed to settle for the statutory cola.

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:

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement  
% change in salary schedule from prior year

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")

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	429,649		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	7,206,393	7,206,393	7,206,393
3.	Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4.	Percent projected change in H&W cost over prior year	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?	Yes	No	No
2.	Cost of step & column adjustments	764,512	778,971	793,704
3.	Percent change in step & column over prior year	1.9%	1.9%	1.9%

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

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	

**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.):

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified (non-management) FTE positions	575.02	574.24	574.24	574.24

**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.

Classified bargaining group began discussions. Per contract language, bargaining group would settle for the same salary percentage as the Certificated (non-management) group.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2026-27)

1st Subsequent Year  
(2027-28)

2nd Subsequent Year  
(2028-29)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

533,565

6. Amount included for any tentative salary schedule increases

0

0

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

No

No

No

2. Total cost of H&W benefits

15,088,978

15,088,978

15,088,978

3. Percent of H&W cost paid by employer

97.8%

97.8%

97.8%

4. Percent projected change in H&W cost over prior year

0.0%

0.0%

0.0%

**Classified (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:

If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	No	No
2. Cost of step & column adjustments	334,357	337,701	341,078
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are savings from attrition included in the budget and MYPs?	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.):

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	462.54	463.54	463.54	463.54

**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.

Historically management receives the same as the Classified bargaining group.

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

Negotiations Not Settled

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

877,955

4. Amount included for any tentative salary schedule increases

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
Total cost of H&W benefits	13,941,384	13,941,384	13,941,384
Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are step & column adjustments included in the budget and MYPs?	Yes	No	No
Cost of step & column adjustments	5,460,714	551,535	557,051
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	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
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2. Adoption date of the LCAP or an update to the LCAP.

Jun 17, 2026
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**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
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**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)	
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?	Yes
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)

**End of County Office Budget Criteria and Standards Review**

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	203.39	195.00	195.00	185.00	185.00	185.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	730.64	718.00	718.00	673.00	673.00	673.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>934.03</b>	<b>913.00</b>	<b>913.00</b>	<b>858.00</b>	<b>858.00</b>	<b>858.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	3,074.09	3,074.09	3,074.09	3,035.00	3,035.00	3,035.00
b. Special Education-Special Day Class	294.85	294.85	294.85	294.85	294.85	294.85
c. Special Education-NPS/LCI	25.99	25.99	25.99	25.99	25.99	25.99
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>3,394.93</b>	<b>3,394.93</b>	<b>3,394.93</b>	<b>3,355.84</b>	<b>3,355.84</b>	<b>3,355.84</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>4,328.96</b>	<b>4,307.93</b>	<b>4,307.93</b>	<b>4,213.84</b>	<b>4,213.84</b>	<b>4,213.84</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	<b>402,225.01</b>	<b>402,225.01</b>	<b>402,225.01</b>	<b>402,187.68</b>	<b>402,187.68</b>	<b>402,187.68</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	117.24	117.24	117.24	119.00	119.00	119.00
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	117.24	117.24	117.24	119.00	119.00	119.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	117.24	117.24	117.24	119.00	119.00	119.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	117.24	117.24	117.24	119.00	119.00	119.00

Orange County Department of Education  
ALL FUND STATEMENT  
2026-27 Adopted Budget -vs- 2025-26 Estimated Actuals Budget

	Form 01 General Fund Subfund 0101	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	367,774,940	361,970,765
Expenditures	360,261,476	387,183,851
Excess / (Deficit)	7,513,464	(25,212,886)
Beginning Balance (July 1)	479,050,323	468,669,410
Transfers / Other Audit Adjustments	(17,894,377)	(1,172,703)
Reserves / Ending Balance June 30	468,669,410	442,283,821

	Form 10 Special Education Pass-Through Fund Subfund 1010	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	60,050,609	64,012,742
Expenditures	63,073,683	65,034,372
Excess / (Deficit)	(3,023,074)	(1,021,630)
Beginning Balance (July 1)	10,501,817	7,478,743
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	7,478,743	6,457,113.00

	Form 12 Child Development Fund Subfund 1212	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	120,404,209	108,752,380
Expenditures	121,667,923	109,681,799
Excess / (Deficit)	(1,263,714)	(929,419)
Beginning Balance (July 1)	49,987	-
Transfers / Other Audit Adjustments	1,213,727	1,172,702
Reserves / Ending Balance June 30	-	243,283

	Form 14 Deferred Maintenance Fund Subfund 1414	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	2,831,731	2,831,731
Expenditures	1,325,000	11,450,000
Excess / (Deficit)	1,506,731	(8,618,269)
Beginning Balance (July 1)	36,990,842	38,497,573
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	38,497,573	29,879,304

	Form 17 Special Reserve Fund Subfund 1717	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	1,463,190	1,463,190
Expenditures	-	-
Excess / (Deficit)	1,463,190	1,463,190
Beginning Balance (July 1)	28,980,780	46,943,970
Transfers / Other Audit Adjustments	16,500,000	-
Reserves / Ending Balance June 30	46,943,970	48,407,160

	Form 30 State School Building Fund Subfund 3033	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	-	-
Expenditures	-	-
Excess / (Deficit)	-	-
Beginning Balance (July 1)	-	-
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	-	-

	Form 35 School Facilities Fund Subfund 3535	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	180,203	180,203
Expenditures	416,000	3,355,082
Excess / (Deficit)	(235,797)	(3,174,879)
Beginning Balance (July 1)	3,442,749	3,387,602
Transfers / Other Audit Adjustments	180,650	-
Reserves / Ending Balance June 30	3,387,602	212,723

	Form 40 Capital Outlay Fund (Esplanade) Subfund 4040	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	1,828,499	1,828,499
Expenditures	2,684,150	3,992,150
Excess / (Deficit)	(855,651)	(2,163,651)
Beginning Balance (July 1)	4,438,272	3,506,929
Transfers / Other Audit Adjustments	(75,692)	(75,760)
Reserves / Ending Balance June 30	3,506,929	1,267,518

	Form 56 Debt Service Fund (Esplanade) Subfund 5656	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	37,468	37,468
Expenditures	1,375,692	1,375,760
Excess / (Deficit)	(1,338,224)	(1,338,292)
Beginning Balance (July 1)	1,324,063	1,361,531
Transfers / Other Audit Adjustments	1,375,692	1,375,760
Reserves / Ending Balance June 30	1,361,531	1,398,999

	Form 67 Dental Self-Insurance Fund Subfund 6769	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	2,276,618	2,277,392
Expenditures	1,511,904	1,511,904
Excess / (Deficit)	764,714	765,488
Beginning Balance (July 1)	8,670,761	9,435,475
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	9,435,475	10,200,963

	Form 35 School Facilities Fund Subfund 3535	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	180,203	180,203
Expenditures	416,000	3,355,082
Excess / (Deficit)	(235,797)	(3,174,879)
Beginning Balance (July 1)	3,442,749	3,387,602
Transfers / Other Audit Adjustments	180,650	-
Reserves / Ending Balance June 30	3,387,602	212,723

	Form 14 Deferred Maintenance Fund Subfund 1414	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	2,831,731	2,831,731
Expenditures	1,325,000	11,450,000
Excess / (Deficit)	1,506,731	(8,618,269)
Beginning Balance (July 1)	36,990,842	38,497,573
Transfers / Other Audit Adjustments	-	-
Reserves / Ending Balance June 30	38,497,573	29,879,304

	TOTAL ALL FUNDS	
	2025-26 Estimated Actuals Budget	2026-27 Adopted Budget
Revenues	556,847,467	543,354,370
Expenditures	552,315,828	583,584,718
Excess / (Deficit)	4,531,639	(40,230,348)
Beginning Balance (July 1)	573,449,594	579,281,233
Transfers / Other Audit Adjustments	1,300,000	1,299,999
Reserves / Ending Balance June 30	579,281,233	540,350,884

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	50,892,223.00	55,205,238.00	8.5%
2) Federal Revenue		8100-8299	8,473,941.00	8,318,394.00	-1.8%
3) Other State Revenue		8300-8599	(194,717.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	879,162.00	489,110.00	-44.4%
5) TOTAL, REVENUES			60,050,609.00	64,012,742.00	6.6%
<b>B. EXPENDITURES</b>					
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	63,463,407.00	65,424,096.00	3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,463,407.00	65,424,096.00	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,412,798.00)	(1,411,354.00)	-58.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,412,798.00)	(1,411,354.00)	-58.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,501,817.00	7,089,019.00	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,501,817.00	7,089,019.00	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,501,817.00	7,089,019.00	-32.5%
2) Ending Balance, June 30 (E + F1e)			7,089,019.00	5,677,665.00	-19.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,089,019.00	5,578,279.00	-21.3%
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	99,386.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		99,386.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	50,892,223.00	55,205,238.00	8.5%
TOTAL, LCFF SOURCES			50,892,223.00	55,205,238.00	8.5%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	8,473,941.00	8,318,394.00	-1.8%
TOTAL, FEDERAL REVENUE			8,473,941.00	8,318,394.00	-1.8%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	(194,717.00)	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(194,717.00)	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	390,052.00	300,000.00	-23.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	99,386.00	99,386.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	389,724.00	89,724.00	-77.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			879,162.00	489,110.00	-44.4%
TOTAL, REVENUES			60,050,609.00	64,012,742.00	6.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	9,107,223.00	8,708,118.00	-4.4%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	54,343,751.00	56,555,629.00	4.1%
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	12,433.00	160,349.00	1,189.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			63,463,407.00	65,424,096.00	3.1%
TOTAL, EXPENDITURES			63,463,407.00	65,424,096.00	3.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	50,892,223.00	55,205,238.00	8.5%
2) Federal Revenue		8100-8299	8,473,941.00	8,318,394.00	-1.8%
3) Other State Revenue		8300-8599	(194,717.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	879,162.00	489,110.00	-44.4%
5) TOTAL, REVENUES			60,050,609.00	64,012,742.00	6.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	63,463,407.00	65,424,096.00	3.1%
10) TOTAL, EXPENDITURES			63,463,407.00	65,424,096.00	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,412,798.00)	(1,411,354.00)	-58.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,412,798.00)	(1,411,354.00)	-58.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,501,817.00	7,089,019.00	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,501,817.00	7,089,019.00	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,501,817.00	7,089,019.00	-32.5%
2) Ending Balance, June 30 (E + F1e)			7,089,019.00	5,677,665.00	-19.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,089,019.00	5,578,279.00	-21.3%
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	99,386.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		99,386.00	
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	2025-26 Estimated Actuals	2026-27 Budget
6500	Special Education	6,696,542.00	5,185,802.00
6546	Mental Health-Related Services	392,477.00	392,477.00
Total, Restricted Balance		7,089,019.00	5,578,279.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,808,212.00	7,584,982.00	-2.9%
3) Other State Revenue		8300-8599	110,433,620.00	99,098,057.00	-10.3%
4) Other Local Revenue		8600-8799	2,162,377.00	2,069,341.00	-4.3%
5) TOTAL, REVENUES			120,404,209.00	108,752,380.00	-9.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	501,815.00	502,181.00	0.1%
2) Classified Salaries		2000-2999	6,155,787.00	6,768,423.00	10.0%
3) Employee Benefits		3000-3999	3,786,884.00	4,212,764.00	11.2%
4) Books and Supplies		4000-4999	624,288.00	687,819.00	10.2%
5) Services and Other Operating Expenditures		5000-5999	100,368,818.00	88,299,333.00	-12.0%
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	10,230,331.00	9,211,279.00	-10.0%
9) TOTAL, EXPENDITURES			121,667,923.00	109,681,799.00	-9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,263,714.00)	(929,419.00)	-26.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,213,727.00	1,172,703.00	-3.4%
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			1,213,727.00	1,172,703.00	-3.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(49,987.00)	243,284.00	-586.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,987.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,987.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,987.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	243,284.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	243,284.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		243,284.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
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	7,808,212.00	7,584,982.00	-2.9%
TOTAL, FEDERAL REVENUE			7,808,212.00	7,584,982.00	-2.9%
<b>OTHER STATE REVENUE</b>					
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%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	110,433,620.00	99,098,057.00	-10.3%
TOTAL, OTHER STATE REVENUE			110,433,620.00	99,098,057.00	-10.3%
<b>OTHER LOCAL REVENUE</b>					
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	1,845,468.00	1,755,468.00	-4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	243,320.00	243,284.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	73,589.00	70,589.00	-4.1%
Interagency Services		8677	0.00	0.00	0.0%
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			2,162,377.00	2,069,341.00	-4.3%
TOTAL, REVENUES			120,404,209.00	108,752,380.00	-9.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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	501,637.00	502,003.00	0.1%
Other Certificated Salaries		1900	178.00	178.00	0.0%
TOTAL, CERTIFICATED SALARIES			501,815.00	502,181.00	0.1%
<b>CLASSIFIED SALARIES</b>					
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	2,462,200.00	2,590,274.00	5.2%
Clerical, Technical and Office Salaries		2400	3,683,037.00	4,167,664.00	13.2%
Other Classified Salaries		2900	10,550.00	10,485.00	-0.6%
TOTAL, CLASSIFIED SALARIES			6,155,787.00	6,768,423.00	10.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	79,394.00	79,394.00	0.0%
PERS		3201-3202	1,825,534.00	1,850,568.00	1.4%
OASDI/Medicare/Alternative		3301-3302	102,068.00	105,986.00	3.8%
Health and Welfare Benefits		3401-3402	1,635,443.00	2,026,790.00	23.9%
Unemployment Insurance		3501-3502	3,474.00	3,610.00	3.9%
Workers' Compensation		3601-3602	129,638.00	134,671.00	3.9%
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	11,333.00	11,745.00	3.6%
TOTAL, EMPLOYEE BENEFITS			3,786,884.00	4,212,764.00	11.2%
<b>BOOKS AND SUPPLIES</b>					
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	617,178.00	680,709.00	10.3%
Noncapitalized Equipment		4400	7,110.00	7,110.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			624,288.00	687,819.00	10.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	1,014,000.00	1,014,000.00	0.0%
Travel and Conferences		5200	69,776.00	74,475.00	6.7%
Dues and Memberships		5300	15,125.00	14,665.00	-3.0%
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	132,113.00	142,104.00	7.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	185,464.00	180,464.00	-2.7%
Professional/Consulting Services and Operating Expenditures		5800	98,948,788.00	86,870,073.00	-12.2%
Communications		5900	3,552.00	3,552.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,368,818.00	88,299,333.00	-12.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	10,230,331.00	9,211,279.00	-10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,230,331.00	9,211,279.00	-10.0%
TOTAL, EXPENDITURES			121,667,923.00	109,681,799.00	-9.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	1,213,727.00	1,172,703.00	-3.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,213,727.00	1,172,703.00	-3.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			1,213,727.00	1,172,703.00	-3.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,808,212.00	7,584,982.00	-2.9%
3) Other State Revenue		8300-8599	110,433,620.00	99,098,057.00	-10.3%
4) Other Local Revenue		8600-8799	2,162,377.00	2,069,341.00	-4.3%
5) TOTAL, REVENUES			120,404,209.00	108,752,380.00	-9.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		96,970,458.00	85,206,539.00	-12.1%
2) Instruction - Related Services	2000-2999		14,374,234.00	15,171,081.00	5.5%
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		10,230,331.00	9,211,279.00	-10.0%
8) Plant Services	8000-8999		92,900.00	92,900.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			121,667,923.00	109,681,799.00	-9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,263,714.00)	(929,419.00)	-26.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,213,727.00	1,172,703.00	-3.4%
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			1,213,727.00	1,172,703.00	-3.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(49,987.00)	243,284.00	-586.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,987.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,987.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,987.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	243,284.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	243,284.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		243,284.00	
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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,809,211.00	1,809,211.00	0.0%
5) TOTAL, REVENUES			2,831,731.00	2,831,731.00	0.0%
<b>B. EXPENDITURES</b>					
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	950,000.00	2,350,000.00	147.4%
6) Capital Outlay		6000-6999	375,000.00	9,100,000.00	2,326.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,325,000.00	11,450,000.00	764.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,506,731.00	(8,618,269.00)	-672.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,506,731.00	(8,618,269.00)	-672.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,990,842.00	38,497,573.00	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,990,842.00	38,497,573.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,990,842.00	38,497,573.00	4.1%
2) Ending Balance, June 30 (E + F1e)			38,497,573.00	29,879,304.00	-22.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	29,643,132.00	22,759,207.00	-23.2%
d) Assigned					
Other Assignments		9780	8,854,441.00	7,120,097.00	-19.6%
Deferred Maintenance	0000	9780	8,854,441.00		
Deferred Maintenance	0000	9780		6,798,205.00	
GASB 31 Fair Market Value Adjustment	0000	9780		321,892.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,022,520.00	1,022,520.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,487,319.00	1,487,319.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	321,892.00	321,892.00	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			1,809,211.00	1,809,211.00	0.0%
TOTAL, REVENUES			2,831,731.00	2,831,731.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	250,000.00	1,100,000.00	340.0%
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	700,000.00	1,250,000.00	78.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			950,000.00	2,350,000.00	147.4%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	375,000.00	9,100,000.00	2,326.7%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			375,000.00	9,100,000.00	2,326.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,325,000.00	11,450,000.00	764.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,809,211.00	1,809,211.00	0.0%
5) TOTAL, REVENUES			2,831,731.00	2,831,731.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,325,000.00	11,450,000.00	764.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,325,000.00	11,450,000.00	764.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,506,731.00	(8,618,269.00)	-672.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,506,731.00	(8,618,269.00)	-672.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,990,842.00	38,497,573.00	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,990,842.00	38,497,573.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,990,842.00	38,497,573.00	4.1%
2) Ending Balance, June 30 (E + F1e)			38,497,573.00	29,879,304.00	-22.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	29,643,132.00	22,759,207.00	-23.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,854,441.00	7,120,097.00	-19.6%
Deferred Maintenance	0000	9780	8,854,441.00		
Deferred Maintenance	0000	9780		6,798,205.00	
GASB 31 Fair Market Value Adjustment	0000	9780		321,892.00	
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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,463,190.00	1,463,190.00	0.0%
5) TOTAL, REVENUES			1,463,190.00	1,463,190.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,463,190.00	1,463,190.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,500,000.00	0.00	-100.0%
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			16,500,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,963,190.00	1,463,190.00	-91.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,980,780.00	46,943,970.00	62.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,980,780.00	46,943,970.00	62.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,980,780.00	46,943,970.00	62.0%
2) Ending Balance, June 30 (E + F1e)			46,943,970.00	48,407,160.00	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	20,774,297.00	21,040,914.00	1.3%
GASB 45 ARC	0000	9780	20,774,297.00		
GASB 45 ARC	0000	9780		20,774,297.00	
GASB 31 Fair Market Value Adjustment	0000	9780		266,617.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	28,169,673.00	27,366,246.00	4.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,196,573.00	1,196,573.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	266,617.00	266,617.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,463,190.00	1,463,190.00	0.0%
TOTAL, REVENUES			1,463,190.00	1,463,190.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	16,500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,500,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			16,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,463,190.00	1,463,190.00	0.0%
5) TOTAL, REVENUES			1,463,190.00	1,463,190.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,463,190.00	1,463,190.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,500,000.00	0.00	-100.0%
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			16,500,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,963,190.00	1,463,190.00	-91.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,980,780.00	46,943,970.00	62.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,980,780.00	46,943,970.00	62.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,980,780.00	46,943,970.00	62.0%
2) Ending Balance, June 30 (E + F1e)			46,943,970.00	48,407,160.00	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	20,774,297.00	21,040,914.00	1.3%
GASB 45 ARC	0000	9780	20,774,297.00		
GASB 45 ARC	0000	9780		20,774,297.00	
GASB 31 Fair Market Value Adjustment	0000	9780		266,617.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	26,169,673.00	27,366,246.00	4.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	180,203.00	180,203.00	0.0%
5) TOTAL, REVENUES			180,203.00	180,203.00	0.0%
<b>B. EXPENDITURES</b>					
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	416,000.00	3,355,082.00	706.5%
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			416,000.00	3,355,082.00	706.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(235,797.00)	(3,174,879.00)	1,246.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	180,650.00	0.00	-100.0%
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			180,650.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(55,147.00)	(3,174,879.00)	5,657.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,442,749.00	3,387,602.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,442,749.00	3,387,602.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,749.00	3,387,602.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			3,387,602.00	212,723.00	-93.7%
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	3,387,602.00	181,050.00	-94.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	31,673.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		31,673.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	148,530.00	148,530.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	31,673.00	31,673.00	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			180,203.00	180,203.00	0.0%
TOTAL, REVENUES			180,203.00	180,203.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	416,000.00	3,355,082.00	706.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			416,000.00	3,355,082.00	706.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			416,000.00	3,355,082.00	706.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	180,650.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			180,650.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			180,650.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	180,203.00	180,203.00	0.0%
5) TOTAL, REVENUES			180,203.00	180,203.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		416,000.00	3,355,082.00	706.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			416,000.00	3,355,082.00	706.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(235,797.00)	(3,174,879.00)	1,246.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	180,650.00	0.00	-100.0%
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			180,650.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(65,147.00)	(3,174,879.00)	5,657.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,442,749.00	3,387,602.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,442,749.00	3,387,602.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,749.00	3,387,602.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			3,387,602.00	212,723.00	-93.7%
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	3,387,602.00	181,050.00	-94.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	31,673.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		31,673.00	
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	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	3,387,602.00	181,050.00
Total, Restricted Balance		3,387,602.00	181,050.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,828,499.00	1,828,499.00	0.0%
5) TOTAL, REVENUES			1,828,499.00	1,828,499.00	0.0%
<b>B. EXPENDITURES</b>					
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	1,145,150.00	1,450,150.00	26.6%
6) Capital Outlay		6000-6999	1,522,000.00	2,525,000.00	65.9%
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			2,684,150.00	3,992,150.00	48.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(855,651.00)	(2,163,651.00)	152.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,375,692.00	1,375,760.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,300,000.00	1,300,000.00	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			(75,692.00)	(75,760.00)	0.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(931,343.00)	(2,239,411.00)	140.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,438,272.00	3,506,929.00	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,438,272.00	3,506,929.00	-21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,438,272.00	3,506,929.00	-21.0%
2) Ending Balance, June 30 (E + F1e)			3,506,929.00	1,267,518.00	-63.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740 0.00 0.00 0.0%					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,506,929.00	1,267,518.00	-63.9%
Esplanade Operational	0000	9780	3,506,929.00		
Esplanade Operational	0000	9780		1,236,097.00	
GASB 31 Fair Market Value Adjustment	0000	9780		31,421.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	1,498,167.00		
10) TOTAL, ASSETS			1,498,167.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	1,638,421.00		
2) TOTAL, DEFERRED INFLOWS			1,638,421.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(140,254.00)		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	1,568,362.00	1,568,362.00	0.0%
Interest		8660	206,716.00	206,716.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	31,421.00	31,421.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,000.00	22,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,828,499.00	1,828,499.00	0.0%
TOTAL, REVENUES			1,828,499.00	1,828,499.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
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%	
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%	
<b>BOOKS AND SUPPLIES</b>						
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%	
<b>TOTAL, BOOKS AND SUPPLIES</b>			17,000.00	17,000.00	0.0%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
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	332,000.00	332,000.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	363,500.00	468,500.00	28.9%	
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	449,650.00	649,650.00	44.5%	
Communications		5900	0.00	0.00	0.0%	
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,145,150.00	1,450,150.00	26.6%	
<b>CAPITAL OUTLAY</b>						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	1,522,000.00	2,525,000.00	65.9%	
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%	
<b>TOTAL, CAPITAL OUTLAY</b>			1,522,000.00	2,525,000.00	65.9%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
			0.00	0.00	0.0%	
<b>TOTAL, EXPENDITURES</b>			2,684,150.00	3,992,150.00	48.7%	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>						
			0.00	0.00	0.0%	
<b>INTERFUND TRANSFERS OUT</b>						
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	1,375,692.00	1,375,760.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>						
			1,375,692.00	1,375,760.00	0.0%	
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>Long-Term Debt Proceeds</b>					
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	1,300,000.00	1,300,000.00	0.0%
(c) TOTAL, SOURCES			1,300,000.00	1,300,000.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(75,692.00)	(75,760.00)	0.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,828,499.00	1,828,499.00	0.0%
5) TOTAL, REVENUES			1,828,499.00	1,828,499.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,684,150.00	3,992,150.00	48.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,684,150.00	3,992,150.00	48.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(855,651.00)	(2,163,651.00)	152.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,375,692.00	1,375,760.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,300,000.00	1,300,000.00	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			(75,692.00)	(75,760.00)	0.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(931,343.00)	(2,239,411.00)	140.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,438,272.00	3,506,929.00	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,438,272.00	3,506,929.00	-21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,438,272.00	3,506,929.00	-21.0%
2) Ending Balance, June 30 (E + F1e)			3,506,929.00	1,267,518.00	-63.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	3,506,929.00	1,267,518.00	-63.9%
Esplanade Operational	0000	9780	3,506,929.00		
Esplanade Operational	0000	9780		1,236,097.00	
GASB 31 Fair Market Value Adjustment	0000	9780		31,421.00	
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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	37,468.00	37,468.00	0.0%
5) TOTAL, REVENUES			37,468.00	37,468.00	0.0%
<b>B. EXPENDITURES</b>					
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	1,375,692.00	1,375,760.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,375,692.00	1,375,760.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,338,224.00)	(1,338,292.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,375,692.00	1,375,760.00	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			1,375,692.00	1,375,760.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			37,468.00	37,468.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,324,063.00	1,361,531.00	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,324,063.00	1,361,531.00	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,324,063.00	1,361,531.00	2.8%
2) Ending Balance, June 30 (E + F1e)			1,361,531.00	1,398,999.00	2.8%
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					
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	1,361,531.00	1,398,999.00	2.8%
Esplanade Debt Service	0000	9780	1,361,531.00		
Esplanade Debt Service	0000	9780		1,392,474.00	
GASB 31 Fair Market Value Adjustment	0000	9780		6,525.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	30,943.00	30,943.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,525.00	6,525.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,468.00	37,468.00	0.0%
TOTAL, REVENUES			37,468.00	37,468.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	145,692.00	110,760.00	-24.0%
Other Debt Service - Principal		7439	1,230,000.00	1,265,000.00	2.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,375,692.00	1,375,760.00	0.0%
TOTAL, EXPENDITURES			1,375,692.00	1,375,760.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,375,692.00	1,375,760.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,375,692.00	1,375,760.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			1,375,692.00	1,375,760.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	37,468.00	37,468.00	0.0%
5) TOTAL, REVENUES			37,468.00	37,468.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	1,375,692.00	1,375,760.00	0.0%
10) TOTAL, EXPENDITURES			1,375,692.00	1,375,760.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,338,224.00)	(1,338,292.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,375,692.00	1,375,760.00	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			1,375,692.00	1,375,760.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			37,468.00	37,468.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,324,063.00	1,361,531.00	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,324,063.00	1,361,531.00	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,324,063.00	1,361,531.00	2.8%
2) Ending Balance, June 30 (E + F1e)			1,361,531.00	1,398,999.00	2.8%
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	1,361,531.00	1,398,999.00	2.8%
Esplanade Debt Service	0000	9780	1,361,531.00		
Esplanade Debt Service	0000	9780		1,392,474.00	
GASB 31 Fair Market Value Adjustment	0000	9780		6,525.00	
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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,276,618.00	2,277,392.00	0.0%
5) TOTAL, REVENUES			2,276,618.00	2,277,392.00	0.0%
<b>B. EXPENSES</b>					
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	1,420,636.00	1,420,636.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	91,268.00	91,268.00	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			1,511,904.00	1,511,904.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			764,714.00	765,488.00	0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			764,714.00	765,488.00	0.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,670,761.00	9,435,475.00	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,670,761.00	9,435,475.00	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,670,761.00	9,435,475.00	8.8%
2) Ending Net Position, June 30 (E + F1e)			9,435,475.00	10,200,963.00	8.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	9,435,475.00	10,119,571.00	7.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	81,392.00	New
<b>G. ASSETS</b>					
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	2025-26 Estimated Actuals	2026-27 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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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) 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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	395,226.00	396,000.00	0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	81,392.00	81,392.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,800,000.00	1,800,000.00	0.0%
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			2,276,618.00	2,277,392.00	0.0%
TOTAL, REVENUES			2,276,618.00	2,277,392.00	0.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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	1,420,636.00	1,420,636.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,420,636.00	1,420,636.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	91,268.00	91,268.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			91,268.00	91,268.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			1,511,904.00	1,511,904.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.0%
<b>(a-b+e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,276,618.00	2,277,392.00	0.0%
5) TOTAL, REVENUES			2,276,618.00	2,277,392.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		1,511,904.00	1,511,904.00	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, EXPENSES			1,511,904.00	1,511,904.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			764,714.00	765,488.00	0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			764,714.00	765,488.00	0.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,670,761.00	9,435,475.00	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,670,761.00	9,435,475.00	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,670,761.00	9,435,475.00	8.8%
2) Ending Net Position, June 30 (E + F1e)			9,435,475.00	10,200,963.00	8.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	9,435,475.00	10,119,571.00	7.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	81,392.00	New

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

**Orange County Department of Education  
List of Entitlements, Contracts and Grants  
Adopted Budget  
2026-2027**

<b>Entitlement, Contract, or Grant Title</b>	<b>Prior Year Carryover</b>	<b>Revenue</b>	<b>Total (Includes Carryover)</b>	<b>Period</b>	<b>Source</b>	<b>Type</b>	<b>Purpose of Funds</b>
<b>ENTITLEMENTS</b>							
AB602 Special Education (Apportionment/Low Incidence/Out of Home Care)		\$ 55,205,238	\$ 55,205,238	07/01/26-06/30/27	State	E	To provide services to students with disabilities ages 3 through 22 based on their IEP.
Arts and Music in Schools Prop 28 (AMS) ***	\$ 852,139	\$ 432,605	\$ 1,284,744	07/01/24-06/30/27	State	E	To provide funding to OCDE schools, including charter schools, to supplement arts education programs.
California Community School Partnership Program - Coordination		\$ 900,000	\$ 900,000	07/01/26-06/30/27	State	E	To coordinate county-level governmental, nonprofit community-based organizations, and other external partnerships to support community schools.
California Community School Partnership Program Implementation (CCSPP3)	\$ 35,792	\$ 400,000	\$ 435,792	07/01/24-06/30/27	State	E	To provide funding to support the establishment of new community schools and/or the expansion or continuation of existing community schools.
CALWORKS Stage II Federal, F2AP		\$ 1,351,239	\$ 1,351,239	07/01/26-06/30/27	Federal	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage II State, G2AP		\$ 6,075,767	\$ 6,075,767	07/01/26-06/30/27	State	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage III Federal, F3TO		\$ 2,212,029	\$ 2,212,029	07/01/26-06/30/27	Federal	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage III State, G3TO		\$ 1,640,167	\$ 1,640,167	07/01/26-06/30/27	State	E	To provide funding to childcare providers for low-income families.
Child Nutrition: National School Lunch Programs (NSLP)		\$ 800,000	\$ 800,000	07/01/26-06/30/27	State & Federal	E	To provide reimbursement for two nutritious meals free of charge during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility.
Classified School Employee	\$ 3,843,048	\$ -	\$ 3,843,048	07/01/26-06/30/27	State	E	To provide tuition reimbursement for Classified employees who are in a teacher credentialing program.
Classified School Employee Professional Development	\$ 124,417	\$ -	\$ 124,417	07/01/23-06/30/26	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	\$ 455	\$ 18,577	\$ 19,032	07/01/26-06/30/27	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		\$ 3,664,334	\$ 3,664,334	07/01/26-06/30/27	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.

**Orange County Department of Education  
List of Entitlements, Contracts and Grants  
Adopted Budget  
2026-2027**

<b>Entitlement, Contract, or Grant Title</b>	<b>Prior Year Carryover</b>	<b>Revenue</b>	<b>Total (Includes Carryover)</b>	<b>Period</b>	<b>Source</b>	<b>Type</b>	<b>Purpose of Funds</b>
Dispute Resolution		\$ 16,440	\$ 16,440	07/01/26-06/30/27	Federal	E	To provide funding for Dispute Resolution for students/families with special needs.
Early Education Teacher Development (EETDG)		\$ 2,364,138	\$ 2,364,138	07/01/26-06/30/27	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 credentialled 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 for Homeless Children & Youth (EHCY) Formerly McKinney-Veto		\$ 300,000	\$ 300,000	07/01/26-06/30/27	Federal	E	To provide funds for any schools within Orange County that need assistance under the McKinney-Vento Homeless Education Assistance Act.
Every Student Succeeds Act Comprehensive Support and Improvement County Office - Plan Development, Implementation & Plan Approval		\$ 450,782	\$ 450,782	07/01/26-06/30/27	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)		\$ 2,612,167	\$ 2,612,167	07/01/26-06/30/27	Federal	E	To provide funding for OCDE schools identified as requiring support consistent with the California State Plan for the Every Student Succeeds Act.
Expanded Learning Opportunities Program (ELO-P) System of Support for Expanded Learning (SSEL)	\$ -	\$ 239,223	\$ 239,223	07/01/26-06/30/27	State	E	Provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade.
Federal Alternative Payment Program		\$ 3,325,764	\$ 3,325,764	07/01/26-06/30/27	Federal	E	To provide funding to childcare providers for low-income families.
Federal Preschool		\$ 209,528	\$ 209,528	07/01/26-06/30/27	Federal	E	To provide services to children ages 3-5 with disabilities.
Foster Youth Services Countywide Programs		\$ 1,481,293	\$ 1,481,293	07/01/26-06/30/27	State	E	To provide countywide coordination services for foster youth services.
General Alternative Payment Program		\$ 80,935,613	\$ 80,935,613	07/01/26-06/30/27	State	E	To provide funding to childcare providers for low-income families.
Golden State Pathways (GSPP)	\$ 1,007,345	\$ -	\$ 1,007,345	07/01/26-06/30/27	State	E	To provide funding to promote pathways in technology, health care, education, climate-related fields, and other high-wage, high-skill, and high-growth industries.

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<b>Entitlement, Contract, or Grant Title</b>	<b>Prior Year Carryover</b>	<b>Revenue</b>	<b>Total (Includes Carryover)</b>	<b>Period</b>	<b>Source</b>	<b>Type</b>	<b>Purpose of Funds</b>
IDEA Local Assistance Part B		\$ 9,089,937	\$ 9,089,937	07/01/26-06/30/27	Federal	E	To provide Federal funding for services to students ages 3-22 with disabilities.
Inclusive Early Education Expansion Program (IEEEP)		\$ 537,799	\$ 537,799	07/01/26-06/30/27	State	E	To provide individualized and necessary supports to enable children with disabilities to meet high expectations within the ELC settings.
K16 Collaborative Program		\$ 1,714,844	\$ 1,714,844	07/01/26-06/30/27	State	E	OCDE will lead a collaborative of K-12 and college/university partners to successfully develop and implement articulated occupational pathways.
Learning Recovery Emergency	\$ 1,953,011	\$ 598,790	\$ 2,551,801	07/01/22-06/30/27	State	E	To provide funding for learning recovery initiatives through the 2027-28 school year that, at minimum, support academic learning recovery, and staff and pupil social and emotional well-being.
Literacy Coaches and Reading Specialists	\$ 499,899	\$ -	\$ 499,899	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.
Literacy Screening Professional Development	\$ 2,536	\$ -	\$ 2,536	01/01/25-06/30/27	State	E	Funding to support training for educators to administer literacy screenings to students in grades K-2 to assess risk of reading difficulties using approved screening instruments, as identified by the SBE to EC 53008.
Local Control Funding Formula Equity Multiplier	\$ 9,160,283	\$ 3,839,877	\$ 13,000,160	07/01/23-06/30/27	State	E	To provide a separate source of funding allocated outside of the LCFF entitlement funds to districts with qualifying schools to support students. For a school to be eligible for funding, it must have a non-stability rate of greater than 25% with more than 70% of the students identified as socioeconomically disadvantaged as determined using the stability rate data. Funding for LEAs for allocation to school sites to provide evidence-based services and supports for students.
Local Planning Council		\$ 167,090	\$ 167,090	07/01/26-06/30/27	State & Federal	E	To provide funds to coordinate child care needs within Orange County.
Lottery Funding	\$ 14,593,635	\$ -	\$ 14,593,635	07/01/26-06/30/27	State	E	Both unrestricted and restricted funds from state lottery based on OCDE student program attendance.
Mandated Costs	\$ 9,830,086	\$ 857,247	\$ 10,687,333	07/01/25-06/30/27	State	E	To provide funding for services that are mandated by the state.
Model Curriculum Project Supplemental	\$ 1,625,485	\$ -	\$ 1,625,485	07/01/22-03/31/27	State	E	To provide funds to assist educators in teaching about history and cultural curriculum, and carry out an extensive statewide process of educator and community partnerships.

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Multi-Tiered Support System (MTSS)	\$ 5,450,000	\$ -	\$ 5,450,000	07/01/26-06/30/27	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.
Orange County School Threat Assessment & Response (STOP ACT #3)		\$ 326,199	\$ 326,199	07/01/26-06/30/27	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	07/01/26-06/30/27	Federal	E	To provide coordinated services for preschool age children.
Part C, Early Education (State Revenue)		\$ 90,290	\$ 90,290	07/01/26-06/30/27	State	E	To provide coordinated services for preschool age children.
Preschool Staff Development		\$ 2,151	\$ 2,151	07/01/26-06/30/27	Federal	E	To provide funds for Professional Development for teachers and administrators for preschool students with disabilities.
Quality Counts California Quality Improvement (QCC)		\$ 726,983	\$ 726,983	07/01/26-06/30/27	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)		\$ 2,865,840	\$ 2,865,840	07/01/26-06/30/27	State	E	To support Early Learning Child Development contracted early learning and care programs, and increase the number of low income children in high quality state preschool and early migrant programs.
Reversing Opioid Overdose	\$ 402,376	\$ -	\$ 402,376	07/01/26-06/30/27	State	E	OCDE receives allocation based on the number of qualifying school sites (sites with grade level 6th or above) and their respective enrollment. Funds used to purchase and maintain a sufficient stock of emergency opioid antagonists for school sites.
SB 140 Administrative Support Allocation		\$ 50,000	\$ 50,000	07/01/26-06/30/27	State	E	To support activities including dues deduction, subsidized provider report, and any additional data collection related to Child Care Providers United data request.
Science, Technology, Engineering, Arts, and Mathematics (STEAM)		\$ 115,000	\$ 115,000	07/01/26-06/30/27	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.

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State Mental Health		\$ 361,389	\$ 361,389	07/01/26-06/30/27	State	E	Funds for mental health services specifically for students with disabilities identified in their IEP.
Statewide Technical Assistance for Charter Schools (STACS)		\$ 87,853	\$ 87,853	07/01/26-06/30/27	State	E	To provide technical assistance and foster continuous improvement networks for charter schools through statewide activities designed to improve academic achievement by strengthening the capacity of charter schools to deliver high-quality educational programs and improve outcomes for all students.
Student Support and Enrichment Block (SSEBG)	\$ 4,579,092	\$ 3,716,610	\$ 8,295,702	07/01/23-06/30/27	State	E	Provides additional funding to COE's with Alternative Education Grant ADA to use for student support and enrichment opportunities. Funding calculated based on amount per unit of Alternative Education Grant ADA.
Student Support and Professional Development Discretionary Block (SSPDBG)	\$ 544,038	\$ -	\$ 544,038	07/01/25-06/30/26	State	E	To provide funds to COE's for discretionary purposes, to use to address rising costs and fund specified state priorities. Funding allocated on the basis of an equal amount per unit of average daily attendance for transitional kindergarten, kindergarten, and grades 1 to 12, as those numbers were reported as of the second principal appointment.
Systems of Support for Expanded Learning		\$ 260,802	\$ 260,802	07/01/26-06/30/27	State & Federal	E	Provides technical assistance to all After School Education and Safety, 21st Century Community Learning Centers.
Title I Part A		\$ 4,663,662	\$ 4,663,662	07/01/25-06/30/27	Federal	E	Serving homeless youth students between ages 5-17 in group homes.
Title I, Part D, Delinquent		\$ 1,370,511	\$ 1,370,511	07/01/24-06/30/27	Federal	E	Serving students who are neglected, delinquent, or at-risk between the ages of 5-17 and connected with the juvenile justice system.
Title II - Teacher Quality, Part A		\$ 74,451	\$ 74,451	07/01/24-06/30/27	Federal	E	To increase academic achievement of all students by improving teacher and principal quality.
Title III, IMM - Part A		\$ 2,418	\$ 2,418	07/01/24-06/30/27	Federal	E	To provide supplementary programs and services to eligible immigrant students. Funds are to assist immigrant students to achieve grade level and graduation standards.
Title III, LEP - Part A		\$ 70,107	\$ 70,107	07/01/25-06/30/27	Federal	E	To ensure that English learners attain English Language proficiency.

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Title IV, Part A		\$ 256,657	\$ 256,657	07/01/24-06/30/27	Federal	E	To increase the capacity of LEAs to meet the goals of the ESSA by providing all students with access to a well-rounded education, improving school conditions for student learning, and improving use of technology in order to improve the academic achievement and digital literacy of all students.
Tobacco Use Prevention Education - Admin. CTALF Prop 99 (TUPE)		\$ 56,653	\$ 56,653	07/01/26-06/30/27	State	E	To provide leadership, training, administrative oversight, and technical assistance to LEAs for planning and implementing TUPE Programs.
Tobacco Use Prevention Education - Admin. CTAT Prop 56 (TUPE)		\$ 61,226	\$ 61,226	07/01/26-06/30/27	State	E	Goal is to continue to provide leadership, training, and technical assistance to school districts in planning and implementing TUPE Programs.
Tobacco-Use Prevention Education Capacity Building Provider (TUPE)		\$ 1,515,000	\$ 1,515,000	07/01/26-06/30/27	State	E	To create statewide systems that build the capacity of Education in delivering high quality TUPE programming across California districts and schools. Deliverables include creating a statewide level collaborative of COE leaders, establishing regional professional learning networks, create online professional training opportunities and create a website for TUPE leaders to access resources.
Tobacco-Use Prevention Education Tier 2 (TUPE)		\$ 1,298,633	\$ 1,298,633	07/01/26-06/30/27	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 2.0		\$ 1,153,747	\$ 1,153,747	07/01/22-06/30/27	State	E	Plan for the provision of high-quality Universal Pre-Kindergarten (UPK) options for three- and four-year-old children, through a mixed-delivery system that ensures access to high-quality full- and part-day learning experiences, coordinated services, and referrals for families to access health and social-emotional support services.
Workforce Pathways		\$ 540,627	\$ 540,627	07/01/26-06/30/27	State & Federal	E	Salary/Retention Incentive Program, providing staff retention and subsidized center based programs.

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<b>CONTRACTS</b>							
California Apprenticeship Initiative New and Innovative Program 2.0		\$ 961,559	\$ 961,559	07/01/26-06/30/27	State	C	To establish the OC LEADS apprenticeship program that will register 100 apprentices with the Division of Apprenticeship Standards during the funding term targeting the Multiple sectors (1. Agriculture & Natural Resources; 2. Arts, Media, & Entertainment; 3. Fashion & Interior Design; 4. Hospitality, Tourism, & Recreation; 5. Marketing, Sales, & Service; 6. Public Services; and 7. Transportation) in the Orange County region.
California Community School Partnership Program - Regional Technical Assistance School Partnership		\$ 671,316	\$ 671,316	07/01/26-06/30/27	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 Mathematics, Sciences, and Computer Science Professional Learning (CAL-MSCS)		\$ 161,292	\$ 161,292	07/01/26-06/30/27	Local	C	To provide funding to support professional learning and support family engagement in mathematics, science, and computer science for pupils in grades four through twelve.
California Preschool Instructional Network (CPIN)		\$ 444,699	\$ 444,699	07/01/26-06/30/27	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.
CalOptima Health Workforce Development		\$ 78,610	\$ 78,610	07/01/26-07/31/26	Local	C	Coordinate and support a countywide effort to address healthcare workforce shortages in Orange County, including convening educational institutions, provider groups, and workforce agencies to develop collaborative strategies and programs. OCDE will assess current gaps and initiatives, facilitate convenings, and provide leadership in developing a strategic framework.
Comprehensive Literacy School Development (CLSD)		\$ 196,698	\$ 196,698	07/01/26-06/30/27	Local	C	To support an early childhood education program that promotes literacy-rich environments.
Direct Support Professional Training	\$ 76,197	\$ 805,156	\$ 881,353	07/01/25-06/30/26	State	C	Contract with California Department of Education to certify those working with developmentally disabled adults through local regional centers.
Educational Support for Foster Youth		\$ 710,985	\$ 710,985	07/01/26-06/30/27	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.

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Friday Night Live		\$ 875,000	\$ 875,000	07/01/26-06/30/27	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.
Global Impact		\$ 15,000	\$ 15,000	07/01/26-06/30/27	Local	C	To provide funding to support the development and implementation of a Community of Practice focused on improving outcomes for multilingual learners in California. This includes collaboration with community groups that directly engage students, families, and educators, as well as organizations that provide professional learning for teachers, school district personnel, and education system leaders. The contract aligns with the academic focus and superintendent support objectives outlined in the 5-3-1 Strategic Plan, helping to advance equitable and effective educational practices across the state.
Helping Kids Achieve	\$ 83,325	\$ -	\$ 83,325	07/01/24-06/30/26	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		\$ 505,393	\$ 505,393	07/01/26-06/30/27	Local	C	First 5 California utilizes the Improve and Maximize Programs so All Children Thrive (IMPACT) investment to improve the quality of early childhood learning and care environments which takes place primarily on a county level.
Intervention & Regional Capacity Building	\$ 15,340	\$ -	\$ 15,340	07/01/26-06/30/27	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.
Juvenile Justice Crime Prevention Act (JJCPA)		\$ 120,686	\$ 120,686	01/01/26-12/31/26	Local	C	To provide funding for approved programs that promote juvenile justice through prevention, intervention, supervision, treatment, and/or incarceration of system-involved youth. Funding aims to reduce juvenile crime, support resocialization, and address service or geographic gaps in underserved areas.
K12 Strong Workforce Coordinator	\$ 38,494	\$ 169,000	\$ 207,494	07/01/26-06/30/27	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		\$ 2,942,688	\$ 2,942,688	07/01/26-06/30/27	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.

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Kaiser Community Health Wellness Initiative	\$ 274,607	\$ -	\$ 274,607	07/01/26-06/30/27	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) Round 4 Category 1: Marginalized & Vulnerable Youth	\$ 59,223	\$ 200,000	\$ 259,223	07/01/26-06/30/27	Local	C	To provide support, including peer support and student mentoring services, to marginalized and vulnerable student populations such as foster youth, juvenile justice involved youth, and youth who are not traditionally thought to be at risk.
Mental Health Student Services Act (MHSSA) Round 4 Category 4: Other Priorities	\$ 19,529	\$ 150,000	\$ 169,529	07/01/26-06/30/27	Local	C	Empower students and educators with relevant, science-based knowledge and skills to manage technology use through immersive virtual reality (VR)-based experiences for stress management and self-regulation.
Project Sunshine	\$ 823,808	\$ 244,625	\$ 1,068,433	07/01/26-06/30/27	Local	C	Provides a three-year learning acceleration plan focused on developing instructional strategies and pedagogy for math instruction in Orange County.
School Linked Partnerships & Capacity	\$ 6,998,242	\$ 135,112	\$ 7,133,354	07/01/26-06/30/27	Local	C	To maintain effective communication with Grant Administrators, lead Local Educational Agencies (LEAs) by fostering participation, establishing MOUs, distributing funds, and ensuring accountability through surveys and regular communication. Additionally, to provide training and technical assistance to LEAs, supporting implementation plans aligned with DHCS guidelines and enhancing Medi-Cal enrollment, service delivery, and infrastructure capacity.
School-Linked Partnerships & Capacity Regional Lead COE	\$ 461,500	\$ -	\$ 461,500	07/01/26-06/30/27	Local	C	To provide regional technical assistance and support to build school-based behavioral health infrastructure, helping local education agencies expand access to services and prepare for sustainable participation in California's School-Linked Fee Schedule, ultimately supporting children, youth, and families.
Special Education Audiologist	\$ 115,685	\$ 115,685	\$ 115,685	07/01/26-06/30/27	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	07/01/26-06/30/27	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	\$ 377,722	07/01/26-06/30/27	Local	C	To provide early intervention services to infants, ranging from birth to three years of age, with hearing impairments.

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Truancy Response Program		\$ 440,670	\$ 440,670	07/01/26-06/30/27	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.
Workforce Development Services		\$ 351,960	\$ 351,960	07/01/26-12/31/26	Federal	C	To provide bi-monthly training sessions at the Orange County Workforce Solutions Centers for at-risk populations, including adults, dislocated workers, and out-of-school youth. Core activities will include credentialing guidance, apprenticeships, individualized career pathway planning, and ongoing career navigation assistance.
Youth Substance Use Prevention Services		\$ 700,000	\$ 700,000	07/01/26-06/30/27	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.
<b>GRANTS</b>							
Career Technical Education Incentive (CTEIG)		\$ 2,878,147	\$ 2,878,147	07/01/26-06/30/27	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 2025-2026 Second Interim on 3/4/26

- \* 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

## Object Code/Pseudo Summary Report

Subfund: 0101 GENERAL FUND

As of: 06/30/2027

Object	Description	PRELIMINARY 1	CURRENT BUDGET -	To Date	-	Enc	Actual	=	Balance	%	Used
<b>4399</b>	<b>HOLDING</b>										
0110006	LEARNING RCVRY EMRGCY	19,512.00	0.00			0.00	0.00		0.00	0 %	
0110007	EQUITY MULTIPLIER-ACCESS CC/SI	8,613.00	0.00			0.00	0.00		0.00	0 %	
0110008	EQUITY MULTIPLIER-ACCESS CC/HS	2,993.00	0.00			0.00	0.00		0.00	0 %	
0110020	CCSP3 CA COMM SCL PRTN PRG/SI	10,295.00	0.00			0.00	0.00		0.00	0 %	
0110021	CCSP3 CA COMM SCL PRTN PRG/SA	1,347.00	0.00			0.00	0.00		0.00	0 %	
0110025	LEARNING RCVRY EMRGCY	7,769.00	0.00			0.00	0.00		0.00	0 %	
0110051	SCHL-LINKED PTRNSHPS & CAP/SI	51,517.00	0.00			0.00	0.00		0.00	0 %	
0110091	STUDENT SUPPRT & ENRICHMENT/HS	24,632.00	0.00			0.00	0.00		0.00	0 %	
0110118	CA APPRNTC INT NEW & INV 2.0/S	687.00	0.00			0.00	0.00		0.00	0 %	
0110126	QCC QUALITY IMPROVEMENT GRT/SI	22,855.00	0.00			0.00	0.00		0.00	0 %	
0110132	MHSSA C1:MARGINLZ&VULNRB	2,732.00	0.00			0.00	0.00		0.00	0 %	
0110135	MHSSA C4: OTHER PRIORITIES/SI	3,210.00	0.00			0.00	0.00		0.00	0 %	
0110169	CPIN COUNT PLAY EXPLORE CPE/SI	1,230.00	0.00			0.00	0.00		0.00	0 %	
0110211	STUDENT SUPPRT &	51,978.00	0.00			0.00	0.00		0.00	0 %	
0110220	STUDENT SUPPRT & ENRICHMENT/SA	23,993.00	0.00			0.00	0.00		0.00	0 %	
0110242	AUDIOLOGIST-NOC SELPA/SA	2,572.00	0.00			0.00	0.00		0.00	0 %	
0110282	PBL CHRTR SCHL GRT PRG STACS/S	2,368.00	0.00			0.00	0.00		0.00	0 %	
0110325	SPECIAL EDUCATION MEDI-CAL/GC	1,483.00	0.00			0.00	0.00		0.00	0 %	
0110330	K12 STRONG WORKFORCE ACCESS/SI	125,332.00	0.00			0.00	0.00		0.00	0 %	
011814	COURIER SERVICE-JPA/PLANT MAIN	16,389.00	0.00			0.00	0.00		0.00	0 %	
012114	CTYWD FSTR YTH SRV/SUP INST	39,349.00	0.00			0.00	0.00		0.00	0 %	
012484	ACCESS - TITLE I / GUIDANCE	15,455.00	0.00			0.00	0.00		0.00	0 %	
012681	ACCESS - TITLE I / INSTR	29,186.00	0.00			0.00	0.00		0.00	0 %	
012682	ACCESS-TITLE I GRP HOME/INSTR	4,282.00	0.00			0.00	0.00		0.00	0 %	
012683	ACCESS - TITLE I / SUP INSTR	3,224.00	0.00			0.00	0.00		0.00	0 %	
012684	ACCESS-TITLEI GRP HOME/SP INST	5,534.00	0.00			0.00	0.00		0.00	0 %	
013004	CAFETERIA-REIM./FOOD SERVICES	37,603.00	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 %	
013327	EISS/SEED SVCS - INST SUPR	2,672.00	0.00			0.00	0.00		0.00	0 %	
013877	CATERING/FOOD SERVICE	30,922.00	0.00			0.00	0.00		0.00	0 %	
014159	FEDERAL PRESCHOOL GRANT/SE	275.00	0.00			0.00	0.00		0.00	0 %	
014161	PRESCHOOL LOCAL ENTITLMNT/SE	1,524.00	0.00			0.00	0.00		0.00	0 %	
014422	SPEED INFANT DHH/INSTR	10,156.00	0.00			0.00	0.00		0.00	0 %	
014456	SPELLING COMPETITION/SUP INST	939.00	0.00			0.00	0.00		0.00	0 %	
014522	ITINERANT SRVCS/INSTRUCTION	15,278.00	0.00			0.00	0.00		0.00	0 %	
014756	ACADEMIC PENTATHLON 6TH GR-SI	2,223.00	0.00			0.00	0.00		0.00	0 %	
014771	ACADEMIC DECATHLON 9-12-SUP IN	5,623.00	0.00			0.00	0.00		0.00	0 %	
014812	ED.OF HOMELESS CHLD PROGRAM/SI	7,200.00	0.00			0.00	0.00		0.00	0 %	
014862	COMM ON TCH CRDNTL/SI	440.00	0.00			0.00	0.00		0.00	0 %	

# ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2027

Object	Description	Enc		Actual To Date	Balance	% Used
		PRELIMINARY 1	CURRENT BUDGET - To Date			
015511	SPEC. ED SRV PART C/SUP INSTR	3,754.00	0.00	0.00	0.00	0 %
015547	IDEA B LOCAL ASSISTANCE/INSTR	9,641.00	0.00	0.00	0.00	0 %
015638	LOCAL ASSISTANCE/INSTR	37,832.00	0.00	0.00	0.00	0 %
015678	NOC EARLY START C LA/SE SPC CL	3,646.00	0.00	0.00	0.00	0 %
015686	ITINERANT SERVICES/SUP INSTR	16,959.00	0.00	0.00	0.00	0 %
015921	SPEC LOCAL ASSIST/SUP INSTR	3,384.00	0.00	0.00	0.00	0 %
016151	TITLE III-LEP/INST	9,551.00	0.00	0.00	0.00	0 %
016224	CERT & CLASS HOLDING ACCT	476,387.00	0.00	0.00	0.00	0 %
016863	ACCESS-TITLE I GRP HOME/ISD	34,916.00	0.00	0.00	0.00	0 %
016932	ITINERANT SERVICES/HEALTH	12,914.00	0.00	0.00	0.00	0 %
017204	LDNG YTH AWAY FR NEG CHOIC/SI	8,191.00	0.00	0.00	0.00	0 %
017954	CTE INCENTIVE GRANT CTEp/SI	16,465.00	0.00	0.00	0.00	0 %
017970	CTE INCENTIVE GRANT SP ED/SI	5,913.00	0.00	0.00	0.00	0 %
018313	ITINERANT SRVICES DHH/INSTRCTN	15,388.00	0.00	0.00	0.00	0 %
018314	ITINERANT SRVICESMBLT/INSTRCTN	12,162.00	0.00	0.00	0.00	0 %
018335	ITINERANT SRVICES VIS IMP/INST	15,087.00	0.00	0.00	0.00	0 %
018362	INDIR SVC HOMELESS YOUTH/OI	1,285.00	0.00	0.00	0.00	0 %
018364	OTHR NEGLECTD/DELINQUENT SRV/I	1,916.00	0.00	0.00	0.00	0 %
018416	CLASSIFD SCHL EMPLOYEE GRT#2/SI	9,832.00	0.00	0.00	0.00	0 %
018654	CTE INCENTIVE GRANT SP ED/GC	3,437.00	0.00	0.00	0.00	0 %
018692	DISTRICT SUPPORT/SUP INS	387,659.00	0.00	0.00	0.00	0 %
018694	ACCESS-TITLE I PARENT ENG LEA/SI	32,605.00	0.00	0.00	0.00	0 %
018770	CPIN NETWORK/SI	4,151.00	0.00	0.00	0.00	0 %
018888	K12 PATHWAY COORDINATOR/SI	4,388.00	0.00	0.00	0.00	0 %
018949	TUPE T2 CONSORTIUM PROP 56/SI	20,095.00	0.00	0.00	0.00	0 %
019000	MENTAL HLTH ACCESS STATE6546/A	12,179.00	0.00	0.00	0.00	0 %
019079	K12 STRONG WORKFORCE B/SI	27,902.00	0.00	0.00	0.00	0 %
019154	ACADEMIC PENTATHALONS/SUP	3,936.00	0.00	0.00	0.00	0 %
019327	ACC-DIRECT SVC HMLSS YOUTH/OI	7,735.00	0.00	0.00	0.00	0 %
019330	ACCESS TITLE I INSTRUCTION/IN	10,807.00	0.00	0.00	0.00	0 %
019331	ACCS-TI INST LBRY COMM SCL/M	10,300.00	0.00	0.00	0.00	0 %
019332	ACCS-TI INST LBRY INST SCL/M	3,518.00	0.00	0.00	0.00	0 %
019613	COMP LITERACY SCHL DVLP GRNT/S	1,028.00	0.00	0.00	0.00	0 %
019731	LEARNING RCVRY EMRGCY	9,737.00	0.00	0.00	0.00	0 %
019753	MODEL CURRICULUM PRJ SPL CG/SI	12,383.00	0.00	0.00	0.00	0 %
019756	MODEL CURRICULUM PRJSPL HHCS/S	9,640.00	0.00	0.00	0.00	0 %
019759	MODEL CURRICULUM PRJSPL VARE/S	11,262.00	0.00	0.00	0.00	0 %
019771	LITRCY COACH&READ SPECT JCS/SI	6,248.00	0.00	0.00	0.00	0 %
019774	LITRCY COACH&READ SPECT CS/SI	8,754.00	0.00	0.00	0.00	0 %
019782	PROJECT SUNSHINE/SI	21,319.00	0.00	0.00	0.00	0 %

# ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2027

Object	Description	PRELIMINARY 1	CURRENT BUDGET -	Enc To Date	-	Actual To Date	=	Balance	%	Used
019797	CCSPP CA CMM SCL PRT PRG:COR/S	21,164.00	0.00	0.00		0.00		0.00	0 %	
019800	CCSPP R-TAC CA COMM SCL PRIN/S	17,070.00	0.00	0.00		0.00		0.00	0 %	
019826	KAISER COMMNTY HEALTH	2,719.00	0.00	0.00		0.00		0.00	0 %	
019924	PROP28 ARTS&MUSIC SCHL JCS/IN	1,037.00	0.00	0.00		0.00		0.00	0 %	
019927	PROP28 ARTS&MUSIC SCHL CS/IN	8,682.00	0.00	0.00		0.00		0.00	0 %	
019930	PROP28 ARTS&MUSIC SCHL OCCS/IN	1,555.00	0.00	0.00		0.00		0.00	0 %	
019936	PROP28 ARTS&MUSIC SCHL SPED/SE	1,685.00	0.00	0.00		0.00		0.00	0 %	
019941	IMPACT LEGACY/SI	13,660.00	0.00	0.00		0.00		0.00	0 %	
019968	EQUITY MULTIPLIER-ACCESS CC/IN	38,185.00	0.00	0.00		0.00		0.00	0 %	
<b>4399</b>	<b>HOLDING ACCOUNT/CONTINGENCY</b>	<b>2,005,221.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0 %</b>	
Total for: 4300		2,005,221.00	0.00	0.00		0.00		0.00	0 %	
Total for: 4000		2,005,221.00	0.00	0.00		0.00		0.00	0 %	

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## Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

### To the Superintendent of Public Instruction:

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

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

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

Western Orange County Self Funded Workers' Compensation Association JPA

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

### Signature (Original signature required)

\_\_\_\_\_  
Signature of Clerk/Secretary of the Governing Board

\_\_\_\_\_  
Date of Meeting (Format: MM/DD/YYYY)

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

### For additional information on this certification, please contact:

\_\_\_\_\_  
Gabriel Hsu

\_\_\_\_\_  
Coordinator, Risk Management

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Ghsu@ocde.us

\_\_\_\_\_  
(714) 966-4059

\_\_\_\_\_  
Email

\_\_\_\_\_  
Telephone

Budget, July 1  
2025-26 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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	5,261,630.00		5,261,630.00	145,692.00	1,230,000.00	4,177,322.00	1,265,000.00
Leases Payable	5,313.00	(20.00)	5,293.00	4.00	5,289.00	8.00	8.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	494,606.00	(20,160.00)	474,446.00		474,446.00	0.00	
Net Pension Liability	194,890,931.00	(19,975,691.00)	174,915,240.00	69,800,731.00	44,708,336.00	200,007,635.00	
Total/Net OPEB Liability	2,222,818.00	623,023.00	2,845,841.00	76,113.00	963,395.00	1,958,559.00	
Compensated Absences Payable	28,122,820.00	(19,501,106.00)	8,621,714.00		8,621,714.00	0.00	
Subscription Liability	2,536.00	415,488.00	418,024.00	14,631.00	179,069.00	253,586.00	185,337.00
Governmental activities long-term liabilities	231,000,654.00	(38,458,466.00)	192,542,188.00	70,037,171.00	56,182,249.00	206,397,110.00	1,450,345.00
<b>Business-Type Activities:</b>							
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

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:											
			July	August	September	October	November	December	January	February				
ESTIMATES THROUGH THE MONTH OF:														
A. BEGINNING CASH	JUNE		490,205,544.00	499,200,559.00	486,212,577.00	493,239,971.00	486,111,020.00	515,519,588.00	565,263,458.00	534,099,281.00				
B. RECEIPTS														
LCFF Sources														
Principal Apportionment	8010-8019		3,867,042.00	1,388,818.00	2,590,009.00	2,499,897.00	2,499,897.00	2,573,405.00	2,499,893.00	2,471,025.00				
Property Taxes	8020-8079		2,818,258.00	47,292.00	2,340,597.00	321,796.00	24,582,928.00	54,641,411.00	7,343,931.00	203,556.00				
Miscellaneous Funds	8080-8099		0.00	136,554.00	0.00	(1,625,213.00)	(100,456.00)	0.00	(24,729,853.00)	(3,676,958.00)				
Federal Revenue	8100-8299		158,103.00	455,157.00	2,412,385.00	(479,604.00)	563,213.00	1,268,563.00	355,775.00	554,904.00				
Other State Revenue	8300-8599		3,861,869.00	2,162,803.00	4,416,673.00	3,946,243.00	7,253,637.00	902,047.00	2,816,912.00	5,254,319.00				
Other Local Revenue	8600-8799		7,297,349.00	9,565,088.00	13,353,323.00	11,217,145.00	13,185,648.00	15,743,150.00	9,620,494.00	14,351,440.00				
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TOTAL RECEIPTS			18,002,621.00	13,755,712.00	25,112,987.00	15,880,264.00	47,984,867.00	75,128,576.00	(2,092,848.00)	19,158,286.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		4,461,048.00	6,385,782.00	4,900,437.00	4,893,662.00	4,941,747.00	624,124.00	9,018,469.00	4,995,419.00				
Classified Salaries	2000-2999		19,164.00	6,154,376.00	6,005,584.00	5,887,559.00	6,272,137.00	6,494,765.00	6,602,975.00	6,137,046.00				
Employee Benefits	3000-3999		62,692.00	7,454,961.00	3,791,544.00	8,553,851.00	1,223,943.00	8,787,036.00	5,894,814.00	4,946,827.00				
Books and Supplies	4000-4999		810,447.00	1,244,066.00	1,166,711.00	1,130,067.00	559,076.00	917,291.00	630,882.00	797,703.00				
Services	5000-5999		3,619,309.00	5,244,207.00	2,113,262.00	1,975,613.00	5,371,581.00	6,021,804.00	6,220,829.00	4,443,863.00				
Capital Outlay	6000-6999		61,908.00	233,340.00	108,055.00	68,463.00	207,815.00	61,898.00	537,885.00	92,195.00				
Other Outgo	7000-7499		(26,962.00)	26,962.00	0.00	500,000.00	0.00	2,477,788.00	165,475.00	3,925,624.00				
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			9,007,606.00	26,743,694.00	18,085,593.00	23,009,215.00	18,576,299.00	25,384,706.00	29,071,329.00	25,338,697.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			8,995,015.00	(12,987,982.00)	7,027,394.00	(7,128,951.00)	29,408,568.00	49,743,870.00	(31,164,177.00)	(6,180,411.00)
<b>F. ENDING CASH (A + E)</b>			499,200,559.00	486,212,577.00	493,239,971.00	486,111,020.00	515,519,588.00	565,263,458.00	534,099,281.00	527,918,870.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	ESTIMATES THROUGH THE MONTH OF:						TOTAL	BUDGET
		March	April	May	June	Accruals	Adjustments		
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	527,918,870.00	538,974,288.00	578,867,945.00	568,974,467.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	2,686,879.00	2,541,964.00	2,525,865.00	(1,066,313.00)	0.00		27,078,381.00	27,078,381.00
Property Taxes	8020-8079	10,099,350.00	44,862,139.00	12,929,326.00	10,924,905.00			171,115,489.00	171,115,489.00
Miscellaneous Funds	8080-8099	(28,719.00)	(3,681,245.00)	(15,621,421.00)	(5,768,364.00)			(55,095,675.00)	(55,095,675.00)
Federal Revenue	8100-8299	790,790.00	1,006,448.00	(338,495.00)	9,502,363.00			16,249,602.00	16,249,602.00
Other State Revenue	8300-8599	3,200,476.00	2,655,148.00	4,735,915.00	(8,480,669.00)			32,725,373.00	32,725,373.00
Other Local Revenue	8600-8799	17,879,621.00	21,141,202.00	17,116,121.00	19,427,014.00			169,897,595.00	169,897,595.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		34,628,397.00	68,525,656.00	21,347,311.00	24,538,936.00	0.00	0.00	361,970,765.00	361,970,765.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,014,011.00	5,045,033.00	5,422,370.00	12,986,300.00	0.00		68,688,402.00	68,688,402.00
Classified Salaries	2000-2999	6,407,348.00	6,562,424.00	7,025,611.00	21,100,059.00			84,669,048.00	84,669,048.00
Employee Benefits	3000-3999	4,391,459.00	6,641,546.00	4,295,783.00	25,514,949.00			81,559,405.00	81,559,405.00
Books and Supplies	4000-4999	1,256,400.00	1,722,371.00	861,522.00	6,833,648.00			17,930,184.00	17,930,184.00
Services	5000-5999	5,120,392.00	6,783,935.00	8,584,829.00	20,326,492.00			75,826,136.00	75,826,136.00
Capital Outlay	6000-6999	233,373.00	183,494.00	465,141.00	13,459,989.00			15,713,556.00	15,713,556.00
Other Outgo	7000-7499	1,149,996.00	1,693,196.00	4,585,533.00	28,299,308.00			42,796,920.00	42,796,920.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,172,703.00			1,172,703.00	1,172,703.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		23,572,979.00	28,631,999.00	31,240,789.00	129,693,448.00	0.00	0.00	388,356,354.00	388,356,354.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		11,055,418.00	39,893,657.00	(9,893,478.00)	(105,154,512.00)	0.00	0.00	(26,385,589.00)	(26,385,589.00)
F. ENDING CASH (A + E)		538,974,288.00	578,867,945.00	568,974,467.00	463,819,955.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								463,819,955.00	

**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) 23,967,003.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 190,067,372.00

**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) 12.61%

**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. 0.00  
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) 17,929,807.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 14,449,960.00

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)	1,661,218.58
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)	511,038.66
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)	34,552,024.24
9. Carry-Forward Adjustment (Part IV, Line F)	469,941.70
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	35,021,965.94
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	82,391,560.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	121,862,297.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,178,570.00
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)	5,225,441.00
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)	9,229,022.00
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)	2,098,567.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,512,600.42
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)	4,197,473.34
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)	110,423,592.00
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)	366,119,122.76
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	9.44%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	9.57%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	34,552,024.24
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(33,004.12)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.30%) times Part III, Line B19); zero if negative	469,941.70
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.30%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.30%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	469,941.70
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	469,941.70

Approved  
indirect cost  
rate: 9.30%  
Highest rate  
used in any  
program: 9.30%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,046,684.00	376,342.00	9.30%
01	3025	987,980.00	91,882.00	9.30%
01	3182	1,727,790.00	160,684.00	9.30%
01	3183	285,332.00	26,535.00	9.30%
01	3310	1,347,121.00	125,282.00	9.30%
01	3315	51,550.00	4,794.00	9.30%
01	3327	58,755.00	5,464.00	9.30%
01	3345	2,151.00	200.00	9.30%
01	3385	578,156.00	53,260.00	9.21%
01	3395	20,293.00	1,887.00	9.30%
01	4123	197,295.00	18,349.00	9.30%
01	4201	4,286.00	398.00	9.29%
01	4203	279,519.00	25,995.00	9.30%
01	4610	58,839.00	5,472.00	9.30%
01	5035	864,979.00	80,443.00	9.30%
01	5310	1,017,653.00	94,641.00	9.30%
01	5630	277,298.00	25,789.00	9.30%
01	5810	1,052,969.00	97,926.00	9.30%
01	6010	146,061.00	13,584.00	9.30%
01	6018	5,605,156.00	521,280.00	9.30%
01	6019	786,491.00	2,637.00	0.34%
01	6128	248,379.00	23,099.00	9.30%
01	6211	188,449.00	17,525.00	9.30%
01	6266	258,263.00	24,018.00	9.30%
01	6332	368,675.00	34,286.00	9.30%
01	6333	770,009.00	71,610.00	9.30%
01	6355	723,341.00	67,270.00	9.30%
01	6371	150,298.00	13,978.00	9.30%
01	6383	243,729.00	22,667.00	9.30%
01	6387	1,311,014.00	121,923.00	9.30%
01	6388	2,163,058.00	201,164.00	9.30%
01	6500	52,525,606.00	4,884,766.00	9.30%
01	6546	402,064.00	37,392.00	9.30%
01	6680	49,398.00	4,594.00	9.30%
01	6685	53,305.00	4,957.00	9.30%
01	6690	641,035.00	59,616.00	9.30%
01	6695	663,428.00	61,699.00	9.30%
01	6762	1,472,439.00	136,937.00	9.30%

01	6770	387,465.00	36,035.00	9.30%
01	7366	1,436,929.00	133,634.00	9.30%
01	7399	1,346,499.00	125,224.00	9.30%
01	7435	1,977,751.00	183,910.00	9.30%
01	7810	9,594,554.00	892,241.00	9.30%
01	9010	13,950,352.00	1,282,321.00	9.19%
12	5035	698,862.00	64,995.00	9.30%
12	5050	3,691,416.00	343,302.00	9.30%
12	5055	143,541.00	13,349.00	9.30%
12	5061	1,258,682.00	117,058.00	9.30%
12	5062	2,201,003.00	204,693.00	9.30%
12	6040	75,442,345.00	7,007,862.00	9.29%
12	6041	6,109,322.00	567,969.00	9.30%
12	6042	1,544,665.00	143,654.00	9.30%
12	6045	10,766.00	1,001.00	9.30%
12	6054	1,729,638.00	160,856.00	9.30%
12	6057	356,682.00	33,171.00	9.30%
12	6102	1,139,849.00	106,007.00	9.30%
12	6127	1,694,272.00	157,568.00	9.30%
12	6160	14,073,636.00	1,308,846.00	9.30%

Budget, July 1  
2025-26 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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	12,598,107.00		3,460,023.00	16,058,130.00
2. State Lottery Revenue	8560	771,888.00		333,383.00	1,105,271.00
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. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		13,369,995.00	0.00	3,793,406.00	17,163,401.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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	19,698.00		477,420.00	497,118.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	751,293.00			751,293.00
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			0.00	0.00
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 )		770,991.00	0.00	477,420.00	1,248,411.00
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	12,599,004.00	0.00	3,315,986.00	15,914,990.00
<b>D. COMMENTS:</b>					

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.

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	378,155,853.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	14,129,427.00
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, 6700, 6910, 6920	2,223,676.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	706,090.00
4. Other Transfers Out	All	9200	7200-7299	51,177,152.00
5. Interfund Transfers Out	All	9300	7600-7629	17,894,377.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,952,054.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	44,883,872.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				120,837,221.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				243,189,205.00
<b>Section II - Expenditures Per ADA</b>				<b>2025-26 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				1,030.24
B. Expenditures per ADA (Line I.E divided by Line II.A)				236,051.02
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
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.)			234,220,603.49	192,780.51
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)			234,220,603.49	192,780.51
B. Required effort (Line A.2 times 90%)			210,798,543.14	173,502.46
C. Current year expenditures (Line I.E and Line II.B)			243,189,205.00	236,051.02
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
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)		402,187.68	-0.01%	402,159.68	-0.01%	402,137.68
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	137,228,208.00	3.91%	142,593,293.00	4.11%	148,456,184.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,454,476.00	3.30%	4,601,473.00	3.09%	4,743,659.00
4. Other Local Revenues	8600-8799	105,109,576.00	1.57%	106,762,853.00	1.51%	108,370,284.00
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	(13,223,874.00)	-11.51%	(11,701,603.00)	0.92%	(11,809,227.00)
6. Total (Sum lines A1 thru A5c)		233,568,386.00	3.72%	242,256,016.00	3.10%	249,760,900.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				41,556,458.00		43,893,890.00
b. Step & Column Adjustment				581,790.00		614,514.00
c. Cost-of-Living Adjustment				1,755,642.00		1,766,002.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,556,458.00	5.62%	43,893,890.00	5.42%	46,274,406.00
2. Classified Salaries						
a. Base Salaries				53,677,318.00		55,884,321.00
b. Step & Column Adjustment				512,668.00		534,738.00
c. Cost-of-Living Adjustment				1,694,335.00		2,057,281.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	53,677,318.00	4.11%	55,884,321.00	4.64%	58,476,340.00
3. Employee Benefits	3000-3999	45,101,209.00	6.73%	48,135,497.00	2.34%	49,259,669.00
4. Books and Supplies	4000-4999	12,456,862.00	-6.03%	11,706,000.00	2.00%	11,940,120.00
5. Services and Other Operating Expenditures	5000-5999	47,788,360.00	-4.63%	45,577,874.00	2.33%	46,640,566.00
6. Capital Outlay	6000-6999	15,563,556.00	-92.13%	1,225,111.00	0.00%	1,225,111.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,008,199.00	14.51%	59,552,254.00	10.41%	65,750,945.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(19,418,424.00)	2.56%	(19,915,173.00)	3.17%	(20,546,781.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,172,703.00	-7.79%	1,081,382.00	9.72%	1,186,500.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		249,906,241.00	-1.11%	247,141,156.00	5.29%	260,206,876.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(16,337,855.00)		(4,885,140.00)		(10,445,976.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		353,571,218.00		337,233,363.00		332,348,223.00
2. Ending Fund Balance (Sum lines C and D1)		337,233,363.00		332,348,223.00		321,902,247.00
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	72,936,755.00		59,779,095.00		54,099,985.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	264,226,608.00		272,499,128.00		267,732,262.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		337,233,363.00		332,348,223.00		321,902,247.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	264,226,608.00		272,499,128.00		267,732,262.00
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			0.00		0.00
b. Reserve for Economic Uncertainties	9789	27,366,246.00		27,366,246.00		27,366,246.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		291,592,854.00		299,865,374.00		295,098,508.00
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 report is used to complete the SACS Form MYP. To prepare the report we used the recommendations from SSC Dartboard.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	5,869,987.00	-7.27%	5,443,417.00	3.09%	5,611,619.00
2. Federal Revenues	8100-8299	16,249,602.00	0.00%	16,249,602.00	0.00%	16,249,602.00
3. Other State Revenues	8300-8599	28,270,897.00	3.30%	29,203,837.00	3.09%	30,106,236.00
4. Other Local Revenues	8600-8799	64,788,019.00	-0.89%	64,210,085.00	9.74%	70,463,309.00
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	13,223,874.00	0.31%	13,265,055.00	0.81%	13,372,679.00
6. Total (Sum lines A1 thru A5c)		128,402,379.00	-0.02%	128,371,996.00	5.79%	135,803,445.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				27,131,944.00		28,665,970.00
b. Step & Column Adjustment				379,847.00		401,324.00
c. Cost-of-Living Adjustment				1,154,179.00		1,160,978.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,131,944.00	5.65%	28,665,970.00	5.45%	30,228,272.00
2. Classified Salaries						
a. Base Salaries				30,991,730.00		32,274,101.00
b. Step & Column Adjustment				195,955.00		308,778.00
c. Cost-of-Living Adjustment				1,086,416.00		963,666.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,991,730.00	4.14%	32,274,101.00	3.94%	33,546,545.00
3. Employee Benefits	3000-3999	36,458,196.00	3.35%	37,679,205.00	2.10%	38,470,178.00
4. Books and Supplies	4000-4999	5,473,322.00	0.00%	5,473,322.00	0.00%	5,473,322.00
5. Services and Other Operating Expenditures	5000-5999	28,037,776.00	-43.87%	15,737,776.00	0.00%	15,737,776.00
6. Capital Outlay	6000-6999	150,000.00	0.00%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,207,145.00	2.38%	10,449,678.00	3.03%	10,766,400.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		138,450,113.00	-5.79%	130,430,052.00	3.02%	134,372,493.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(10,047,734.00)		(2,058,056.00)		1,430,952.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		115,098,192.00		105,050,458.00		102,992,402.00
2. Ending Fund Balance (Sum lines C and D1)		105,050,458.00		102,992,402.00		104,423,354.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	105,050,458.00		102,992,402.00		104,423,354.00
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)		105,050,458.00		102,992,402.00		104,423,354.00
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.						
We do not use this form. We have our own Multi-Year projection report. The data from our own Multi-Year report is used to complete the SACS Form MYP. To prepare the report we used the recommendations from SSC Dartboard.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		402,187.68	-0.01%	402,159.68	-0.01%	402,137.68
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	143,098,195.00	3.45%	148,036,710.00	4.07%	154,067,803.00
2. Federal Revenues	8100-8299	16,249,602.00	0.00%	16,249,602.00	0.00%	16,249,602.00
3. Other State Revenues	8300-8599	32,725,373.00	3.30%	33,805,310.00	3.09%	34,849,895.00
4. Other Local Revenues	8600-8799	169,897,595.00	0.63%	170,972,938.00	4.60%	178,833,593.00
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%	1,563,452.00	0.00%	1,563,452.00
6. Total (Sum lines A1 thru A5c)		361,970,765.00	2.39%	370,628,012.00	4.03%	385,564,345.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				68,688,402.00		72,559,860.00
b. Step & Column Adjustment				961,637.00		1,015,838.00
c. Cost-of-Living Adjustment				2,909,821.00		2,926,980.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	68,688,402.00	5.64%	72,559,860.00	5.43%	76,502,678.00
2. Classified Salaries						
a. Base Salaries				84,669,048.00		88,158,422.00
b. Step & Column Adjustment				708,623.00		843,516.00
c. Cost-of-Living Adjustment				2,780,751.00		3,020,947.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	84,669,048.00	4.12%	88,158,422.00	4.38%	92,022,885.00
3. Employee Benefits	3000-3999	81,559,405.00	5.22%	85,814,702.00	2.23%	87,729,847.00
4. Books and Supplies	4000-4999	17,930,184.00	-4.19%	17,179,322.00	1.36%	17,413,442.00
5. Services and Other Operating Expenditures	5000-5999	75,826,136.00	-19.14%	61,315,650.00	1.73%	62,378,342.00
6. Capital Outlay	6000-6999	15,713,556.00	-91.25%	1,375,111.00	0.00%	1,375,111.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,008,199.00	14.51%	59,552,254.00	10.41%	65,750,945.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,211,279.00)	2.76%	(9,465,495.00)	3.33%	(9,780,381.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,172,703.00	-7.79%	1,081,382.00	9.72%	1,186,500.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		388,356,354.00	-2.78%	377,571,208.00	4.50%	394,579,369.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(26,385,589.00)		(6,943,196.00)		(9,015,024.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		468,669,410.00		442,283,821.00		435,340,625.00
2. Ending Fund Balance (Sum lines C and D1)		442,283,821.00		435,340,625.00		426,325,601.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740	105,050,458.00		102,992,402.00		104,423,354.00
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	72,936,755.00		59,779,095.00		54,099,985.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	264,226,608.00		272,499,128.00		267,732,262.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		442,283,821.00		435,340,625.00		426,325,601.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	264,226,608.00		272,499,128.00		267,732,262.00
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	27,366,246.00		27,366,246.00		27,366,246.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		291,592,854.00		299,865,374.00		295,098,508.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		75.08%		79.42%		74.79%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 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)		65,263,747.00		64,874,023.00		64,874,023.00
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)		388,356,354.00		377,571,208.00		394,579,369.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		388,356,354.00		377,571,208.00		394,579,369.00
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)		388,356,354.00		377,571,208.00		394,579,369.00
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)		7,767,127.08		7,551,424.16		7,891,587.38
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,671,000.00		2,671,000.00		2,671,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,767,127.08		7,551,424.16		7,891,587.38
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1  
2025-26 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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	(185,464.00)	0.00	(10,230,331.00)				
Other Sources/Uses Detail					0.00	17,894,377.00		
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	185,464.00	0.00	10,230,331.00	0.00				
Other Sources/Uses Detail					1,213,727.00	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					0.00	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								

Budget, July 1  
2025-26 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					16,500,000.00	0.00		
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					180,650.00	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	1,375,692.00		
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					1,375,692.00	0.00		

Budget, July 1  
2025-26 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
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
<b>TOTALS</b>	<b>185,464.00</b>	<b>(185,464.00)</b>	<b>10,230,331.00</b>	<b>(10,230,331.00)</b>	<b>19,270,069.00</b>	<b>19,270,069.00</b>	<b>0.00</b>	<b>0.00</b>

Budget, July 1  
2026-27 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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	(180,464.00)	0.00	(9,211,279.00)				
Other Sources/Uses Detail					0.00	1,172,703.00		
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	180,464.00	0.00	9,211,279.00	0.00				
Other Sources/Uses Detail					1,172,703.00	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					0.00	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								

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	1,375,760.00		
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					1,375,760.00	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  
2026-27 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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								
<b>TOTALS</b>	<b>180,464.00</b>	<b>(180,464.00)</b>	<b>9,211,279.00</b>	<b>(9,211,279.00)</b>	<b>2,548,463.00</b>	<b>2,548,463.00</b>		